

**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**
7 **Revenue Requirements.**

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

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

12 A. Yes. I have both submitted testimony and testified before the BPU in a number of
13 proceedings that are identified in Schedule SS-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
17 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:

<u>SCHEDULE DESCRIPTION</u>	<u>NUMBER</u>
Qualifications of Stephen Swetz	SS-G1
Basis of Calculations Schedules	
Actual and Weather Normalized Billing Determinants	SS-G2
COS Adjustments.....	SS-G3
Cost of Service Schedules	
Details of Complete COS Study	SS-G4
COS Summary Report by Functional Segment	SS-G5
COS Revenue Requirements by Rate and Function	SS-G6
Sync with Rate Design.....	SS-G7
Rate and Rate Design Schedules	
Inter Class Revenue Increase Allocations.....	SS-G8
Service Charge Calculations	SS-G9

1	BGSS Calculations.....	SS-G10
2	Proof of Revenue by Rate Schedule	SS-G11
3	Typical Customer Bill Impacts by Rate Schedule	SS-G12
4	Staff's Cost Allocation Methodology Related Schedules	
5	Details of Complete COS Study – Staff's Method	SS-G13
6	Summary Report – by Functional Segment – Staff's Method.....	SS-G14
7	Functional Cost Summary – Staff's Method	SS-G15
8	Service Charge Calculations – Staff's Method	SS-G16
9	Gas Tax Adjustment Credit (GTAC) Schedules	
10	Net Revenue Requirement	SS-GTAC-1
11	Credit Calculation	SS-GTAC-2
12	Over/Under Calculation	SS-GTAC-3
13	Credit Impact Analysis	SS-GTAC-4
14	I also sponsor the Company's proposed Tariff which is attached to the Company's	
15	Petition as Schedules 3.	

OVERVIEW OF THE COMPANY'S RATE FILING AND BASIS OF CALCULATIONS AND ANALYSIS

Overview

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

A. Throughout this testimony, the revenue or percentage increase for “Distribution” is based only on revenue from the Service Charge and Distribution Charge(s) for the particular rate schedule. The term “Delivery” refers to revenue from the Service Charge and Distribution Charges as indicated on the particular rate schedule, plus the revenue from the 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
11 service for general purposes;

12 (iv) Rate Schedule SLG sets forth the terms at which the Company provides firm delivery
13 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
15 purchased or committed to purchase service prior to December 1, 1994 and whose
16 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
18 interruptible delivery service to customers whose maximum request for gas is not less
19 than a 150 therms per hour; and

20 (vii) Rate Schedule CIG is a closed interruptible service that was available to cogeneration
21 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
23 where the customer is requesting a discount rate from a Public Service Rate Schedule

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

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.

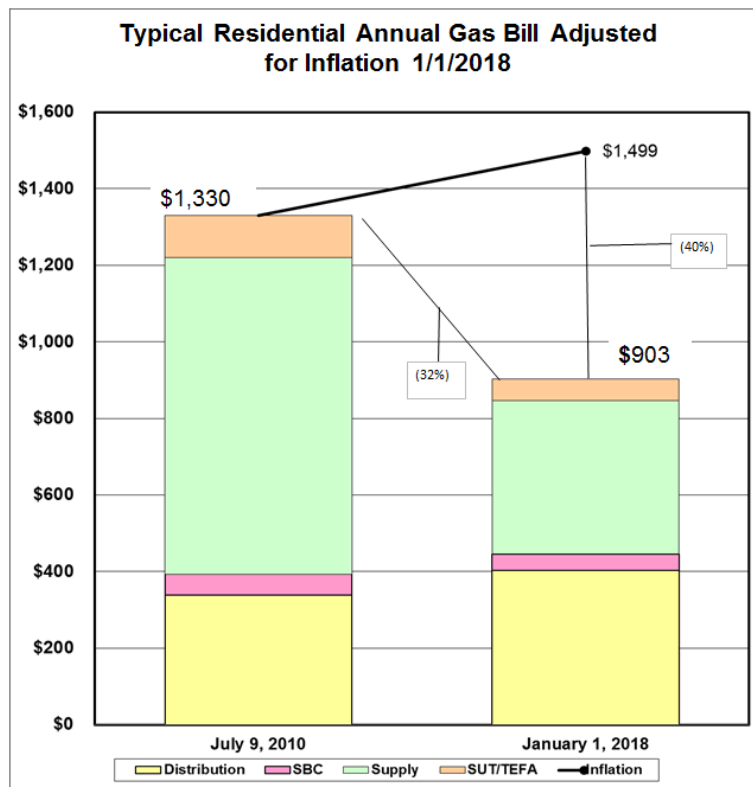
14 **Q. Please provide a summary of the significant rate design changes that you are**
15 **proposing.**

16 A. The Company is proposing some significant changes to rate design. As previously
17 mentioned, the Company is proposing a GTAC, which will adjust rates for certain federal
18 income tax changes. The Company is also proposing a GEM that will eliminate the current
19 disincentive that PSE&G has to reduce customer usage. Finally, the Company is proposing
20 to change the RSG Service Charge, increasing it over a three year period. In years two and
21 three of the proposed Service Charge increase, the Company will reduce per therm
22 distribution charges to ensure revenue neutrality.

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

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

7 **CHART 1**

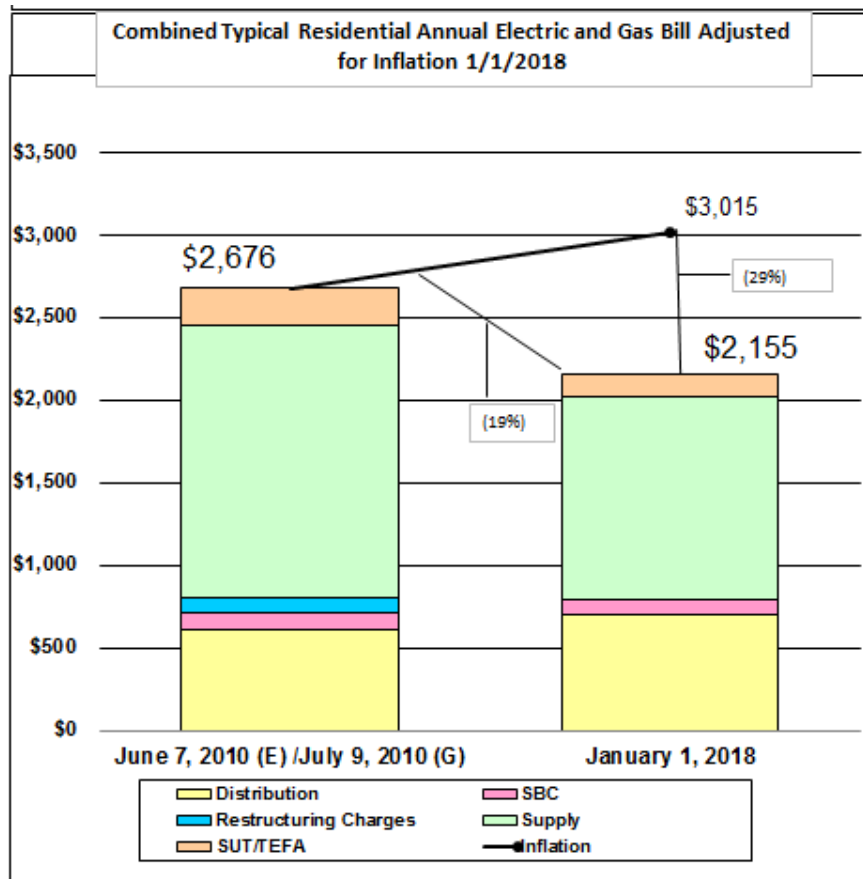


8
9 In addition, the Company's overall bills for a typical residential combined electric
10 and gas customer have also declined by approximately 19% on an absolute basis and
11 approximately 29% on an inflation adjusted basis, as said forth in Chart 2 below.

12

1

CHART 2



2

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

5 **A.** Yes. The Company is very focused on this vulnerable segment of our customer base.

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

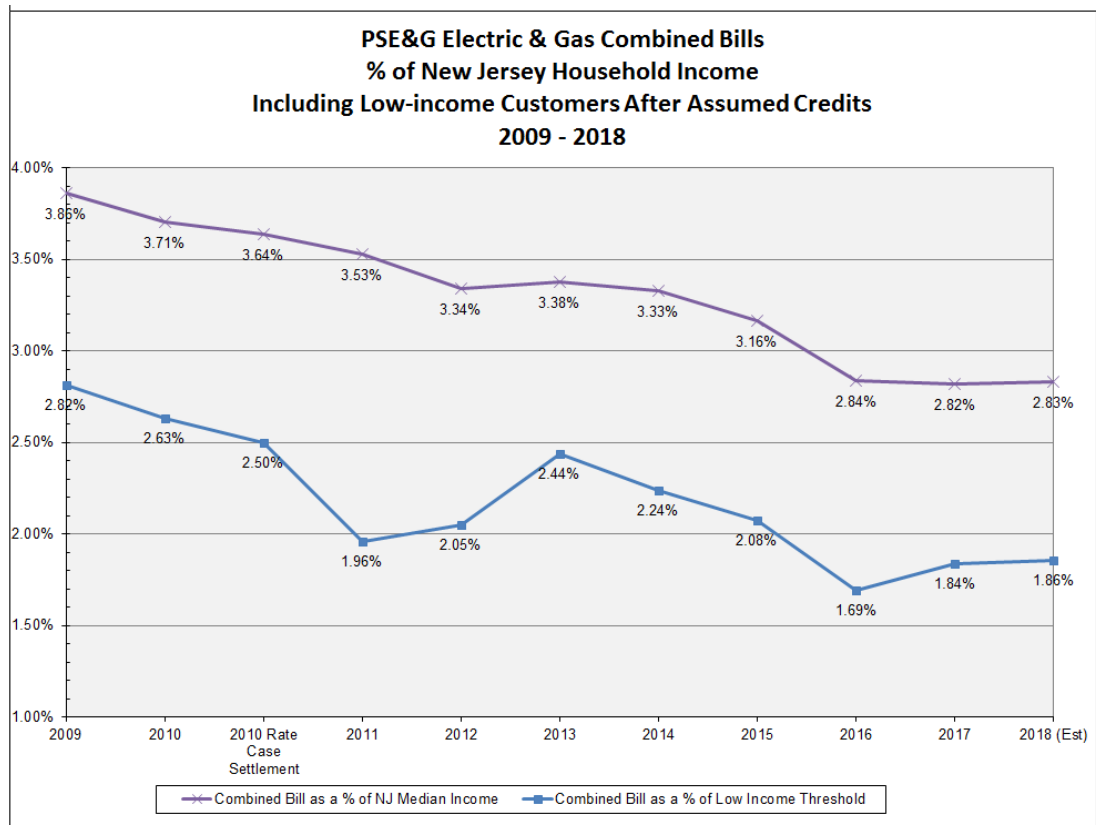
1 Level. The Lifeline Program helps customers pay their utility bills with a \$225 annual utility
2 credit. To be eligible, a customer must be at or below about 225% of the Federal Poverty
3 Level, at least age 65, or at least age 18 and collecting Social Security Disability. USF is a
4 statewide program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

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

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

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

1

CHART 3

2

3 This chart compares the bill as a percentage of income for a typical combined

4 residential customer relative to New Jersey's median income and for low income customers.

5 As can be seen, for the average residential customer, the cost of our service has declined

6 from approximately 3.9% of median income at the time of our last rate case in 2009 to

7 approximately 2.8% today. For lower income customers, the cost of the bill after LIHEAP,

8 USF and Lifeline grants relative to an income threshold of 175% of the Federal poverty level

9 (the level at which a customer is eligible for these grants), declined from approximately 2.8%

10 of household income at the time of our last base rate case to approximately 1.9% today, a

11 relative decline of approximately 32%.

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

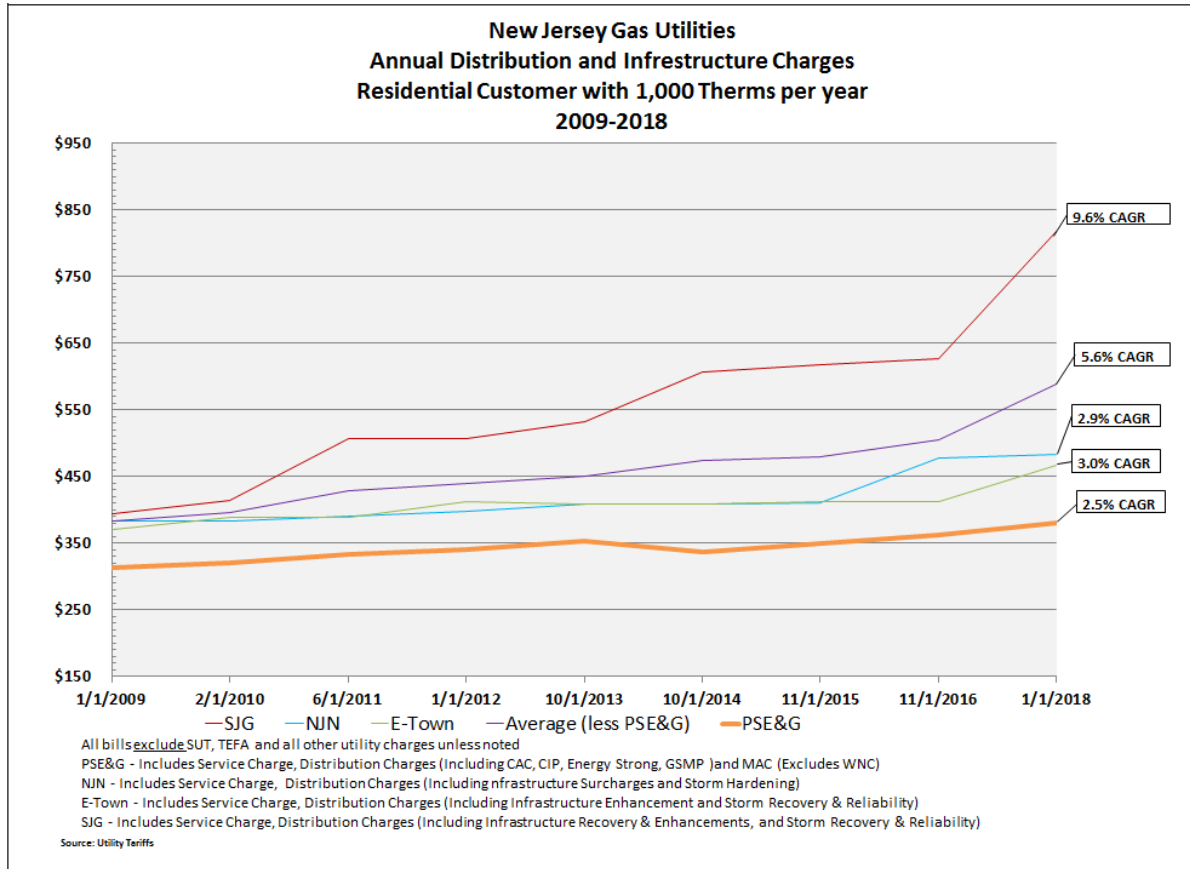
2 A. Even with this proposed rate increase, the cost of electricity and gas for all of our
3 customers, including low income customers, will still be considerably less than it was at the
4 time of the last base rate case.

5 **Q. Since the last base rate case, how have PSE&G's annual residential distribution**
6 **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
10 below. Even after the rate increase proposed in this case, PSE&G's rates will remain in this
11 position relative to our peers.

1

CHART 4



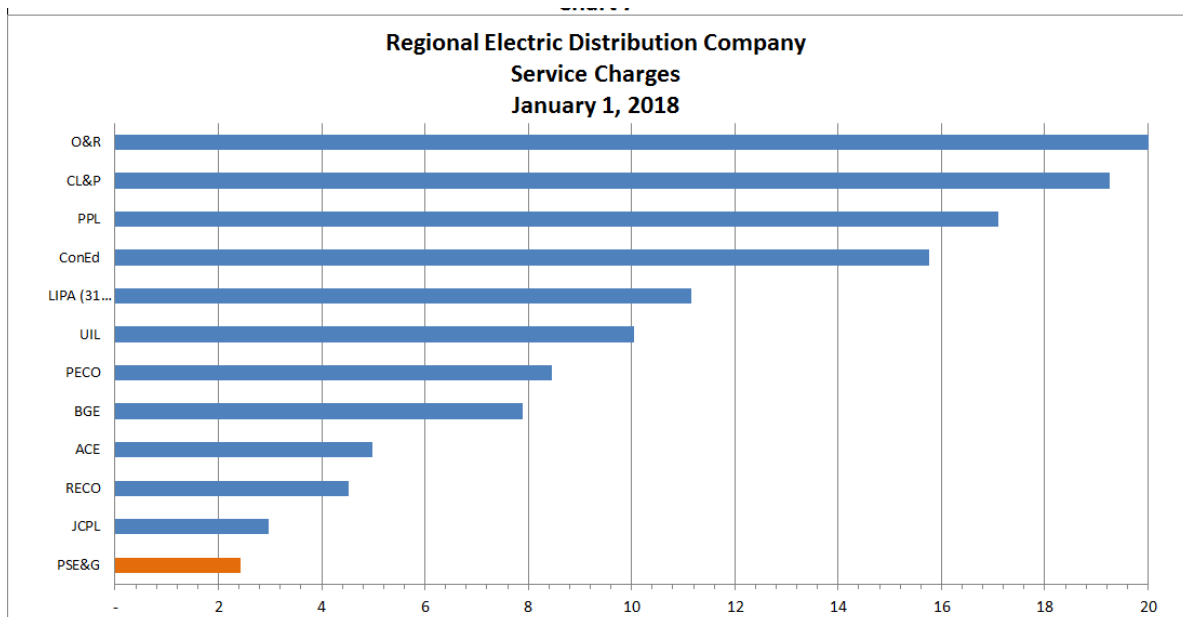
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3 With respect to our gas distribution rates, as can be seen in the chart above, using the
4 State-wide average gas usage for a typical residential customer of 1,000 therms per year,
5 PSE&G’s annual distribution bill of \$381 is the lowest in the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

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

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

5 **CHART 5**



6
7 **Q. What are the periods used for the ECOSs and Rate Design that you are**
8 **sponsoring in this proceeding?**

9 A. The ECOSs presented in this testimony are based upon the period of January 1 to
10 December 31, 2016. The only variations from actual costs in the ECOS period were the
11 requested overall Rate of Return value, proposed rate base adjustments such as working
12 capital requirements, and the proposed *pro forma* Adjustments. These adjustments, as well
13 as the adjustments needed to synchronize the ECOS results with the proposed rate design as
14 discussed later in my testimony, and the rate design presented in this testimony are based upon
15 the Test Year July 1, 2017 through June 30, 2018 (hereafter "Test Year").

1 **Q. What billing determinants will be used to determine the revenue requirement**
2 **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
10 billing determinants, and the variation of each determinant from normal for the Test Year is
11 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 ECOSs 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.

8 **Adjustments to Accounting Data**

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

10 A. Several adjustments to the 2016 accounting data used in the ECOSs were necessary
11 prior to its use. These adjustments and FERC Account associated with each of these
12 adjustments are shown on Page 1 of Schedule SS-G3.

13 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 ECOS and the Staff ECOS each include these adjustments to costs and
16 billing determinants.

17 **ECOS 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 ECOS. The Company ECOS 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.

3 **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).

6 **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
10 and effect relationship between customer requirements, load profile and usage characteristics,
11 and the costs incurred by the utility to serve those requirements. Experts will differ on the
12 best way in which many costs should be allocated among customer classes. The key is to
13 determine which approach makes the most sense in terms of best answering the question of
14 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
16 ratemaking, and that one objective of ratemaking is that the end result should be a reasonable
17 one.

18 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
20 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.

1 **General Cost Allocation and Functionalization Methodology**

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

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

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

1 **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.

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
13 related to gas services and regulators.

14 The Distribution Delivery (Delivery) segment includes all equipment (plant and
15 related O&M) from the city gate interconnections with upstream pipeline suppliers up to the
16 point of connection with gas services, including all metering and regulation stations (the
17 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
19 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
21 segment, these costs are offset by the customer non rate-related revenue received directly
22 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.

3 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.

6 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.

10 **Access Segment**

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
14 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
17 installations of gas services.

18 **Delivery Segment**

19 **Q. Please discuss how the Delivery segment was allocated among the Company's**
20 **customer classes.**

21 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

9 **Customer Service Segment**

10 **Q. Please discuss how the Customer Service costs were allocated to the Company's**
11 **customer classes.**

12 A. This segment encompasses all costs related to Customer Service type functions, such
13 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
16 upon a separate cost study of Customer Service functions.

17 **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
23 rate classes based upon the relative installed cost of new meters.

1 **Modeling Procedure**

2 **Q. Please describe the Company ECOSS modeling procedure.**

3 A. The Company ECOSS was developed based upon the weather normalized billing
4 determinants and costs for each of the rate schedules. The revenues received by each rate
5 class were calculated (or target balanced) such that the resulting rate of return (“ROR”) for
6 each rate class equals the Company’s proposed overall ROR. Schedule SS-G4 contains the
7 complete details of these final ECOSS results. Schedule SS-G5 presents a summary report of
8 the revenue requirements by functional segment, while Schedule SS-G6 shows the revenue
9 requirements by function (or segment) for each rate class.

10 Although Rate Schedule TSG-F and its associated costs are modeled in the ECOSS,
11 all distribution revenue from Rate Schedule TSG-F flows to the BGSS provider as an offset
12 to the “Non-Gulf Coast Cost of Gas.” The revenue requirements associated with Rate
13 Schedule TSG-F must therefore be recovered from the remaining firm customers. The
14 allocation of these revenue requirements will be discussed in detail later in the section titled
15 “Syncing the Cost of Service Study to the Rate Design”.

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

- 19 1. Which of the five segments, or functions, the particular plant or expense item has been
20 attributed to, and
21 2. The basis on which the particular plant or expense item has been allocated across the
22 rate classes.

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

9 The Direct and Indirect allocators used in the ECOSS and a detailed review of how
10 all ECOSS items are segmented and functionalized are discussed in the Appendix G-1 to my
11 testimony. In that Appendix, a description of each of the major plant categories (gross plant),
12 is segmented or functionalized is provided. These procedures used on Common and General
13 plant, depreciation reserve, adjustments to rate base, operating revenues, O&M expenses for
14 utility plant, administrative and general (A&G) expenses, depreciation and amortization
15 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**
17 **schedules.**

18 A. Schedule SS-G4 shows the details of how plant and expense items were separated
19 into each of the five segments and allocated to each category of customers represented by the
20 various rate classifications based upon the extent to which those groups of customers caused
21 the costs. Schedule SS-G4 also shows the results of the allocation for each plant and expense
22 item to each rate class. Schedule SS-G5 presents a high level summary of expenses, plant,
23 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.

3 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**
11 **the proposed rate design.**

12 A. Two adjustments are made to synchronize the results of the Company ECOSS to the
13 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
15 different from the period used for the calculation of revenue requirements and rate design.
16 With respect to the recovery of TSG-F revenue requirements, the Stipulation in BPU Docket
17 No. GM00080564, requires that all distribution revenues from Rate TSG-F must flow to the
18 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
2 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.

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

1 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
10 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
13 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
20 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.

1 **Limitations on Rate Changes**

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**
8 **rates.**

9 A. The first limit is that the proposed overall percentage revenue increase will be shared,
10 within limits, among all customer classes. Although a primary goal is to move the delivery
11 rates for each rate class toward costs as indicated by the Company ECOSS, no class will
12 receive less than 50%, nor more than 150% of the overall average percentage Distribution
13 increase. In addition, no class will receive more than 200% of the overall average percentage
14 bill increase. These rate increases limits were selected to provide a reasonable balance
15 between the goal of moving towards costs, and the need to achieve equity among customer
16 classes. The calculation and percentage values of these limits are shown on page 1 of
17 Schedule SS-G8 (Inter Class Revenue Allocations). For Rates RSG, GSG and LVG, any
18 shortfall in the revenue increase (or decrease) from these limitations was transferred to these
19 other rates based upon the magnitude of the revenue increase (or decrease) received by those
20 rates.

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

22 Yes. The Company has made an exception to the limits for Rate Schedule SLG. Per
23 the settlement of the Company’s prior Rate Case, the increase to distribution revenue was

1 shared equally among the Rate Classes based on their share of overall distribution revenues
2 which included lamp revenue in distribution revenues. Since that time, the Company has
3 used this same allocation basis for its Capital Investment Programs (CIPs), Energy Strong
4 Program (ES) and Gas System Modernization Program (GSMP) base rate roll-ins. However,
5 these programs do not include any costs related to the lamps and poles in the SLG rate class.
6 Because the Monthly Charges per Unit for lamps and poles were not increased, the
7 distribution rate for the SLG rate class increased over 104%, well above the overall
8 distribution revenue increase of 8.11%. To restore the Distribution Charge per Therm closer
9 to cost, the Company is proposing to reallocate the current revenue from the Distribution
10 Charge per Therm by reducing it as if it received the appropriate percentage increases from
11 CIPs, ES and GSMP as well as the same overall distribution revenue increase proposed in
12 this rate case. At the same time, the Company is proposing to increase the Monthly Charge
13 per Unit revenue in an equal amount to the Distribution Charge per Therm revenue decrease,
14 resulting in no change in current SLG rate class distribution revenue. Because Rate Schedule
15 SLG received inequitable increases from the CIPs, ES and GSMP programs the Company is
16 proposing a zero revenue increase for Rate Schedule SLG in this base rate case. In addition,
17 for all future roll-ins for infrastructure programs, the Company proposes to exclude Monthly
18 Charges per Unit revenue and charges from the rate design and only include the Distribution
19 Charge per Therm at one half of the overall distribution increase until it equals its cost to
20 serve as indicated in the Company ECOSS. Once the Distribution Charge per Therm reaches
21 cost, the Company proposes to keep it at that rate.

22 Because the prices charged for Rate Schedules TSG-NF and CIG are not cost-based
23 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.

5 **Inter Class Revenue Increase Allocations**

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.

11 Page 2 of Schedule SS-G8 shows the development of the proposed inter-class
12 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
17 “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
21 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
3 Column 10. Specifically, Column 8 shows the percentage increase and Column 10 shows the
4 proposed Distribution revenue increase by rate class. Column 9 shows the proposed total bill
5 percentage increase if all customers were supplied at BGSS rates.

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

15 The first step was the determination of the cost based charges for Rate Schedule TSG-
16 F (as indicated on line 1 of page 2 of Schedule SS-G8). Because the value in Column 7 for
17 Rate Schedule TSG-F, the "Change in MAC and BGSS Credits" is based upon both the final
18 outcome of the Rate Schedule TSG-F increase, as well as that for Rate Schedules TSG-NF
19 and CIG, a value of zero was first utilized for the calculation. Once the upper and lower
20 percentage distribution increase limits were applied (as shown in Column 8), an initial result
21 for the Proposed Total Bill Increase Percentage (Column 9) and Proposed Distribution
22 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.

3 **Q. How should the rate design be affected if the Board approves an amount other**
4 **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**
10 **developing the proposed gas rates.**

11 A. The rate design methodology presented in this testimony follows the philosophy of
12 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
16 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
18 appropriately (as indicated in Schedule 5 of the Petition and in Schedule SS-G12).

19 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
22 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 inter rate 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
11 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
18 Expense ("GSHARE") deductions to customers, net of the offsets to permit recovery
19 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;
- 22 3. Recover any IRS audit adjustments; and
- 23 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**
7 **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*

15 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
21 shown in Schedule RCK-5, Adjustment 2. The remaining balance will then be amortized
22 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

1 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**
6 **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
11 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
14 Deduction ADIT Balance based upon the Company's authorized return on equity ("ROE")
15 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
10 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
14 disallowance would occur after the deduction has already been flowed-back to customers, it
15 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 **Q. What are the Other Major Tax Changes?**

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

20 **Q. What is the Gas Revenue Factor?**

21 A. The Gas Revenue Factor adjusts the revenue requirement net of tax for federal and
22 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**
8 **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**
14 **customers?**

15 A. PSE&G proposes to assess or refund the GTAC net revenue requirement through the
16 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
18 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**
7 **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
11 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**
15 **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,
23 consistent with the methodology set forth in Schedule SS-GTAC-3. Simple interest would
24 accrue on any under and over recovered balances, and would be included in the deferred
25 balances at the end of each reconciliation period.

1 **Projected GTAC Residential Bill Impacts**

2 **Q. Please describe the projected bill impacts of the GTAC for the typical residential**
3 **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**

11 **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
16 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
19 service charge to 50% of the cost based monthly service charge equally over three years. This
20 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
22 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.

3 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
12 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.

16 The calculation for the changes in the MAC clause resulting from the change
17 in flow back from the TSG-NF rates is included in Schedule SS-G9. Typical residential
18 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.**

21 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
11 Schedule. The typical customer bill impacts as a result of these changes are shown on page 2
12 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
18 shown in Schedule SS-G10.

19 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.

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

14 **Rate Schedule Street Lighting Gas (“SLG”)**

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

16 A. As stated previously in the Limitation on Rate Changes Section of my testimony, the
17 Company is proposing no revenue change for Rate Schedule SLG. Instead the Company
18 proposes to decrease the Distribution Charge per Therm to the level it would have been based
19 on the overall average increases of the Infrastructure programs since the last base rate case
20 plus the average distribution rate increase for this base rate case, and to increase the Monthly
21 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.

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”)**

11 **Q. 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
13 move towards the Company ECOSS results to recover the revenue requirements for the
14 Access, Customer Service and Measurement segments while applying the previously
15 discussed limits as shown in Schedule SS-G10. The balance of the revenue increase is
16 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
19 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.

10 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.

18 The Company proposes to modify the margin component of the rate so that the net of
19 all of the adjustments to the Estimated Average Commodity Cost per therm that are used to
20 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,
22 usage less than 600,000 therms per month and usage in excess of this amount, has been kept
23 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**
12 **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
16 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**
18 **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.

5 **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
11 No. GR09050422, the Company agreed to perform a COSS in the manner prescribed by Staff
12 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
14 submitted with the Company's rate case filing.

15 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,
17 and Schedule SS-G20 is the Functional Cost Summary of the Cost of Service Study results
18 based on Staff's Method.

19 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
22 rates. Specifically, the Stipulation stated:

1
2 *The Company and any signatory to this agreement will have the right to file and*
3 *support any COSS method it considers appropriate. Each party reserves its right to*
4 *request that adjustments be made to the Cost of Service Studies submitted in that*
5 *proceeding.*
6

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

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

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

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

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

15 I have prepared Schedule SS-G21, "PSE&G Analysis of Gas Main Costs and Flow
16 Characteristics" based on information provided by the planners in our Gas Distribution
17 Department. This schedule shows the load carrying capacity of several different common
18 gas pipe mains sizes currently installed by Public Service along with a typical unit per foot
19 installed cost of the pipe. Column 1 is the diameter of the pipe, Column 2 indicates the
20 material type, Column 3 is the flow capacity at the conditions as indicated at the bottom of
21 the table, Column 4 is a typical unit installed cost at the conditions as indicated at the bottom
22 of the table, and Column 5 is the resulting calculation of the unit installed cost per thousand
23 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.

7

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.

ALLOCATOR NAMING CONVENTION

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

Direct Allocators

All modeling allocators that end in a dash and a number (such as “PEAKHOUR-04”) are 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
2. The number portion of the direct allocator denotes the segment to which the plant or expense item is functionalized. For example, the “04” in “PEAKHOUR-04” denotes

segment number 4. The business segment numbering method used in our analysis is as follows:

Segment #3 - Distribution Access

Segment #4 - Distribution Delivery

Segment #5 – Street Lighting Fixtures

Segment #6 - Customer Service

Segment #7 - Measurement

Note that labels for Segments #1 and #2 are not used due to programming constraints and the order or numbers assigned the segments are irrelevant.

Indirect Allocators

All modeling allocators that do not end in a dash and a number (such as A&GEXP) are indirect allocators, meaning that they will both segment and allocate costs in the same proportion as other individual or group of plant or expense items. The names of these modeling allocators are an indication of the basis upon which this allocation and functionalization process takes place.

ALLOCATION DETAILS

Intangible Plant

Accounting records indicate that there is no more gas intangible plant booked to Accounts G301 to G303.

Production Plant

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

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

Storage Plant

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 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
2 G374 and G375) is related to local Distribution operations field offices, and was functionalized
3 and allocated in the same proportion as Distribution plant in total. Gas mains have been
4 functionalized to the Distribution Delivery segment, gas services and house regulators to the
5 Distribution Access segment, meters to the Measurement segment, and all gas street lighting
6 related equipment to the Street Lighting Fixtures segment.

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

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

1 **Other Distribution Plant**

2 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.

5 **General, Common and Other Plant**

6 An accounting code, or Business Code, associated with the actual gross plant
7 balances indicating the department to which the plant is assigned was used to segment both
8 the general (Accounts G389 to G399) and common (Accounts C303, and C389 to C399)
9 plant account items (Schedule SS-G4, page 5). Each Business Code was then grouped by
10 function to be allocated based on cost causation. For example; a Description for office
11 furniture and equipment was added to the Customer Service segment and allocated in the
12 same proportion as all Customer Service activities. In other cases, where some of the
13 facilities, such as vehicles, etc. used by the Customer Operations Department are shared
14 between groups that are responsible for meter reading and those that provide general
15 customer service (collections, phone inquiry, walk-in payment centers, etc.), these
16 investments were further split in the Cost of Service Study between the Measurement
17 segment and the Customer Service segment based on the proportion of work performed by
18 each group. In general, all general and common investments were allocated to the rate
19 schedules in the same proportion as the overall respective plant accounts for each segment.
20 Items for which no reasonable functionalization could be determined were classified as
21 “unassigned” and allocated in the same proportion as its associated plant account. In other
22 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).

3 **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).

7 **Adjustments to Develop Rate Base**

8 Adjustments to net plant used to develop Rate Base consist primarily of working
9 capital and deferred taxes for the distribution utility. The underlying components of working
10 capital were analyzed and segmented according to their individual use. Working capital
11 requirements associated with Material and Supplies were allocated and segmented in
12 proportion to the total plant, other than General and Common. Working capital requirements
13 associated with Cash and Prepayments & Working Funds were allocated and segmented in
14 the same proportion as the total of O&M and capital additions (essentially cash outlays)
15 through the use of the allocator termed "EXPENDITURES". Deferred taxes were segmented
16 and allocated in proportion to the related plant values. These adjustments are indicated in
17 Schedule SS-G4, page 9, lines 1 to 19.

18 **Operating Revenues**

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

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

9 **Production Expenses**

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

14 **Gas Supply Expenses**

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

20 **Other Storage Expenses**

21 The costs associated with the operation and maintenance of Company owned storage
22 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.

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

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

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

10 Expenses from a wide range of customer contact activities are booked to Accounts
11 G901 to G916. A separate analysis was performed on the costs charged to each of these
12 accounts to determine the best functionalization fit. The details of this account-by-account
13 functionalization can be found on Schedule SS-G4, page 12, line 30 to page 13, line 9. The
14 costs in each of these accounts related to meter reading were segmented to the Measurement
15 segment and allocated on the basis of the costs to read meters for each rate class; the portion
16 related to billing was segmented to the Customer Service segment and allocated on the
17 relative costs of billing by rate class; the portion related to account maintenance activities
18 (including answering general questions, setting up new accounts, remittance processing, and
19 collection activities) was segmented to the Customer Service segment and allocated on the
20 relative costs of performing these activities by rate class; and the portion of these expenses
21 related to general regulated utility responsibilities was segmented to the Distribution
22 Delivery segment and allocated on the relative costs of performing these activities by rate
23 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
10 details of this item-by-item functionalization can be found on Schedule SS-G4, page 13, lines
11 14 to 30.

12 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
15 to the method applied to other gas production related investment and expenses.

16 **Depreciation and Amortization Expenses**

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

19 **Taxes Other Than Income Taxes**

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

1 **Pro Forma Expense Adjustments**

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

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

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

1 additional expense. Those pro forma adjustments excluded from the Cost of Service Study
2 are as follows:

- 3 • Adjustment #6- Weather Normalization Adjustment (Schedule SSJ-32) is a weather
4 normalization of operating revenues. The Cost of Service Study is already based on
5 weather normalized costs and usage, and no further adjustment is required.
- 6 • Adjustment #11 – TSG-NF Margin Sharing (Schedule SSJ-37) is related to the
7 elimination of margin sharing revenue associated with capital investment made for
8 TSG-NF customers since the last base case. Because these investments are already
9 included in the proposed Rate Base, the revenue requirements related to these
10 investments are already included in the Cost of Service Study.

11 **Taxes**

12 All Taxes and Tax Deductions were segmented and allocated in the same proportion
13 as their associated plant or O&M account(s). Details of these allocations are indicated from
14 pages 11-14 of Schedule SS-G4.

INDEX OF SCHEDULES

<u>SCHEDULE DESCRIPTION</u>	<u>NUMBER</u>
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COS Adjustments.....	SS-G3
Cost of Service Schedules	
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2	Gas Tax Adjustment Credit (GTAC) Schedules	
3	Net Revenue Requirement	SS-GTAC-1
4	Credit Calculation	SS-GTAC-2
5	Over/Under Calculation	SS-GTAC-3
6	Credit Impact Analysis	SS-GTAC-4
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**CREDENTIALS
OF
STEPHEN SWETZ
SR. DIRECTOR-CORPORATE RATES AND REVENUE REQUIREMENTS**

My name is Stephen Swetz and I am employed by PSEG Services Corporation. I am the Sr. Director - Corporate Rates and Revenue Requirements where my main responsibility is to contribute to the development and implementation of electric and gas rates for Public Service Electric and Gas Company (PSE&G, the Company).

WORK EXPERIENCE

I have over 25 years of experience in Rates, Financial Analysis and Operations for three Fortune 500 companies. Since 1991, I have worked in various positions within PSEG. I have spent most of my career contributing to the development and implementation of PSE&G electric and gas rates, revenue requirements, pricing and corporate planning with over 20 years of direct experience in Northeastern retail and wholesale electric and gas markets.

As Sr. Director of the Corporate Rates and Revenue Requirements department, I have submitted pre-filed direct cost recovery testimony as well as oral testimony to the New Jersey Board of Public Utilities and the New Jersey Office of Administrative Law for base rate cases, as well as a number of clauses including 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

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

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

8 **EDUCATIONAL BACKGROUND**

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

LIST OF PRIOR TESTIMONIES

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

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

**Schedule SS-G2
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	<u>Rate</u>		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from 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 Svc. 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		<u>Supply</u>			
20		BGSS Therms	211,494	215,361	3,867
21		Emergency Sales Svc. Therms	0	0	0

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

Schedule SS-G2

Page 2 of 4

	<u>Rate</u>		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from 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		<u>Supply</u>			
9		BGSS Therms	244,716	250,079	5,363
10		Emergency Sales Srv. Therms	0	0	0
11					
12					
13	SLG	<u>Delivery</u>			
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		<u>Supply</u>			
22		BGSS Therms	200.350	200.350	0.000
23		Emergency Sales Srv. Therms	0.000	0.000	0

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

Schedule SS-G2 Exhibit P9-G
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<u>Rate</u>	<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from WN</u>
1 TSG-F <u>Delivery</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 <u>Supply</u>			
9 Emergency Sales Svc. Therms	0	0	0
10			
11			
12 TSG-NF <u>Delivery</u>			
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 <u>Supply</u>			
21 BGSS Therms	10,375	10,375	0
22 Emergency Sales Svc. Therms	0	0	0
23 Pilot & Penalty Therms	0	0	0

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

Schedule SS-G2 Exhibit P9-G
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<u>Rate</u>		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from WN</u>
1	CIG			
2	<u>Delivery</u>			
3	Service Charge	0.157	0.157	0.000
4	Distribution Therms 0 - 600,000	31,707	31,707	0
5	Distribution Therms over 600,000	8,365	8,365	0
6	Extended Sales Svc. Therms	0	0	0
7				
8	<u>Supply</u>			
9	BGSS Therms	40,072	40,072	0
10	Extended Sales Svc. Therms	0	0	0
11	Pilot & Penalty Therms	0	0	0
12				
13	CSG			
14	<u>Delivery</u>			
15	Service Charge - Power	0.082	0.082	0.000
16	Service Charge - Power- Non Firm	0.012	0.012	0.000
17	Service Charge - Other	0.100	0.100	0.000
18	Distribution Charge - Power	765,162	765,162	0
19	Distribution Charge - Power- Non Firm	14,495	14,495	0
20	Distribution Charge - Other	204,361	204,361	0
21				
22	<u>Supply:</u>			
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>	<u>FERC Account</u>	<u>Amount</u>	<u>Related to:</u>
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- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
S	1	SUMMARY OF RESULTS	Sub-Schedule Ref						
S	2	DEVELOPMENT OF RETURN							
S	3								
S	4	RATE BASE							
S	5	Plant in Service							
S	6	Production Plant 304-320	SCH RBP, LN 28	54,051,153	34,404,858	6,551,287	13,095,009	0	0
S	7	Storage Plant 360-363	SCH RBP, LN 33	10,637,156	6,770,805	1,289,280	2,577,071	0	0
S	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
S	9	Distribution Plant							
S	10	Land & Structures 374-375	SCH RBP, LN 55	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
S	11	Mains 376	SCH RBP, LN 61	2,666,043,183	1,647,272,369	325,307,357	675,376,141	171,315	17,916,001
S	12	Compressor Station Equipment 377	SCH RBP, LN 63	0	0	0	0	0	0
S	13	Meas & Regulating Station Equip 378-379	SCH RBP, LN 68	170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
S	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
S	15	Meters 381	SCH RBP, LN 80	257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
S	16	Meter Installations 382	SCH RBP, LN 86	145,989,543	133,096,274	11,675,079	1,217,853	0	337
S	17	House Regulators & Install 383-384	SCH RBP, LN 106	137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
S	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
S	19	Other Property on Cust Premises 386	SCH RBP, LN 116	0	0	0	0	0	0
S	20	Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	0	0	0	1,521,717	0
S	21	Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	6,694,221	1,321,991	2,744,608	696	72,807
S	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
S	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
S	24	Common Plant C389-C399	SCH RBP, LN 167	78,873,337	62,130,797	8,342,515	8,062,881	14,042	323,102
S	25	Intangible Plant E301-E303, E399, C303-C399	SCH RBP, LN 23	5,857,613	5,302,920	461,595	72,574	(33)	20,557
S	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
S	27								
S	28	Less: Reserve for Depreciation and Amortization	SCH RBD, LN 122	2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258
S	29								
S	30	Plus: Rate Base Additions							
S	31	Working Capital	SCH RBO, LN 11	292,311,129	224,799,914	33,926,288	32,449,411	141,312	994,204
S	32	Capital Stimulus Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	0	0	0
S	33	Capital Lease Plt & Reserve Deduct	SCH RBO, LN 14	96,280	69,058	11,915	14,880	25	401
S	34	Plus: Rate Base Deductions							
S	35	Customer Advances	SCH RBO, LN 21	(19,722,411)	(14,274,965)	(2,361,896)	(3,009,841)	(2,446)	(73,262)
S	36	Unbilled Revenue	SCH RBO, LN 22	(159,485,336)	(114,393,125)	(19,736,988)	(24,648,812)	(42,040)	(664,371)
S	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)
S	38								
S	39								
S	40	TOTAL RATE BASE		2,672,020,626	1,955,136,769	339,297,744	369,371,424	287,047	7,927,642
S	41								
S	42								
S	43								
S	44								
S	45								
S	46								
S	47								
S	48								
S	49	SUMMARY OF RESULTS	Sub-Schedule Ref						
S	50	DEVELOPMENT OF RETURN							
S	51								
S	52	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
S	53								
S	54	OPERATING REVENUES							
S	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
S	56	Other Operating Revenues	SCH REV, LN 19	50,251,258	47,379,541	1,333,067	1,536,675	148	1,826
S	57	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0
S	58	Less: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0
S	59	TOTAL OPERATING REVENUES		924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
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	4,136,342	804,023	1,903,831	1,476	54,169
S	64	Storage Expense	SCH E, LN 25	474,404	301,970	57,500	114,934	0	0
S	65	Transmission Expense	SCH E, LN 29	2,558,168	1,582,080	312,504	646,396	154	17,034
S	66	Distribution Expense	SCH E, LN 69	100,930,816	79,043,948	10,294,514	11,063,620	289,519	239,217
S	67	Customer Accounts Expense	SCH E, LN 91	101,220,275	85,836,475	9,294,647	5,621,639	849	466,665
S	68	Customer Service & Information Expense	SCH E, LN 109	2,140,391	1,883,422	203,087	51,906	30	1,946
S	69	Sales Expense	SCH E, LN 115	924,164	802,266	95,341	26,434	16	107
S	70	Administrative and General Expense	SCH E, LN 139	105,459,010	88,833,256	8,106,228	8,106,094	90,013	323,420
S	71	Total Operation and Maintenance Expense	SCH E, LN 141	320,607,069	262,419,757	29,167,844	27,534,854	382,056	1,102,558
S	72	Depreciation Expense	SCH DE, LN 10	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
S	73	Amortization Expense	SCH DE, LN 25	(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,858)
S	74	Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	15,530,760	1,478,521	1,489,544	9,228	47,548
S	75	Proforma Expense Adjustments	SCH EO, LN 46	(114,984,686)	(87,159,209)	(12,533,511)	(14,832,405)	(38,257)	(421,304)
S	76	State Income Taxes	SCH TI, LN 79	41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014
S	77	Federal Income Taxes	SCH TI, LN 85	112,596,464	82,227,432	14,214,423	15,777,072	15,959	361,578
S	78	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
S	79	Income Taxes Deferred in Prior Years	SCH TI, LN 141	0	0	0	0	0	0
S	80	Investment Tax Credit Adjustment (Net)	SCH TI, LN 142	0	0	0	0	0	0
S	81	TOTAL OPERATING EXPENSES		648,409,290	497,700,575	70,668,150	77,243,244	446,881	2,350,441
S	82								
S	83	OPERATING INCOME (RETURN)		276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659
S	84	Plus Operating Income Adjustment	SCH TI, LN 143	0	0	0	0	0	0
S	85	TOTAL NET OPERATING INCOME		276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659
S	86								
S	87	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	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
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	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)							
S	100								
S	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
S	102								
S	103	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	104								
S	105	RETURN (RATE BASE * 7.40% ROR)		276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659
S	106								
S	107	PLUS:							
S	108	OPERATING EXPENSES							
S	109	Total Operation and Maintenance Expense	SCH E, LN 141	320,607,069	262,419,757	29,167,844	27,534,854	382,056	1,102,558
S	110	Depreciation Expense	SCH DE, LN 10	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
S	111	Amortization Expense	SCH DE, LN 25	(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,858)
S	112	Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	15,530,760	1,478,521	1,489,544	9,228	47,548
S	113	Proforma Expense Adjustments	SCH EO, LN 46	(114,984,686)	(87,159,209)	(12,533,511)	(14,832,405)	(38,257)	(421,304)
S	114	Income Taxes	CALCULATED	154,462,572	112,673,594	19,473,320	21,786,956	23,110	505,591
S	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
S	116	Income Taxes Deferred in Prior Years	SCH TI, LN 141	0	0	0	0	0	0
S	117	Investment Tax Credit Adjustment (Net)	SCH TI, LN 142	0	0	0	0	0	0
S	118	TOTAL OPERATING EXPENSES		648,409,290	497,700,575	70,668,150	77,243,244	446,881	2,350,441
S	119								
S	120	EQUALS TOTAL COST OF SERVICE		924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
S	121								
S	122	LESS:							
S	123	Other Operating Revenues	SCH REV, LN 19	50,251,258	47,379,541	1,333,067	1,536,675	148	1,826
S	124	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0
S	125	Plus: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0
S	126	EQUALS:							
S	127	BASE RATE SALES @ EQUALIZED ROR 7.40%		874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
S	128								
S	129	TOTAL COST OF SERVICE INCREASE/DECREASE		0	0	0	0	0	0
S	130	REVENUE INCREASE TO RETAIL REVENUES (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S	131								
S	132								
S	133								
S	134								
S	135								
S	136								
S	137								
S	138								
S	139								
S	140								
S	141								
S	142								
S	143								
S	144								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBP	1	DEVELOPMENT OF RATE BASE							
RBP	2								
RBP	3	GAS PLANT IN SERVICE							
RBP	4								
RBP	5	INTANGIBLE PLANT - G301-G303							
RBP	6	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
RBP	7	Choice Project	not_used	0	0	0	0	0	0
RBP	8	GSMIS - meter related	not_used	0	0	0	0	0	0
RBP	9	- regulator related	not_used	0	0	0	0	0	0
RBP	10	- appliance safety related	not_used	0	0	0	0	0	0
RBP	11	- Comp Svs related	not_used	0	0	0	0	0	0
RBP	12	- Cust Svs related	not_used	0	0	0	0	0	0
RBP	13	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0
RBP	14								
RBP	15	C303 - INTANGIBLE PLANT - CUST SERVICE							
RBP	16	Customer Service	CUSTSVSX	6,057,549	5,415,914	492,712	126,646	75	22,201
RBP	17	Measurement	MRCOST_07	170,522	154,019	13,550	2,953	0	0
RBP	18	Not Used	not_used	0	0	0	0	0	0
RBP	19	G399.1 Asset Retirement Costs of General Plt	GENPLT	(370,458)	(267,014)	(44,667)	(57,025)	(108)	(1,644)
RBP	20	Not Used	not_used	0	0	0	0	0	0
RBP	21	TOTAL ACCOUNTS C303-C390.4,G399		5,857,613	5,302,920	461,595	72,574	(33)	20,557
RBP	22								
RBP	23	TOTAL INTANGIBLE PLANT		5,857,613	5,302,920	461,595	72,574	(33)	20,557
RBP	24								
RBP	25	PRODUCTION PLANT							
RBP	26	G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP	27	Not Used	not_used	0	0	0	0	0	0
RBP	28	TOTAL PRODUCTION PLANT		54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP	29								
RBP	30	STORAGE PLANT							
RBP	31	G360-G363 - All Land & Equipment	BALANCE_04	10,637,156	6,770,805	1,289,280	2,577,071	0	0
RBP	32	Not Used	not_used	0	0	0	0	0	0
RBP	33	TOTAL STORAGE PLANT		10,637,156	6,770,805	1,289,280	2,577,071	0	0
RBP	34								
RBP	35	TRANSMISSION PLANT							
RBP	36	G365 Land & Land Rights	PEAKHOUR_04	5,421,128	3,352,656	662,242	1,369,806	325	36,099
RBP	37	G366 Structures & Improvements	PEAKHOUR_04	0	0	0	0	0	0
RBP	38	G367 Mains	PEAKHOUR_04	79,321,099	49,055,540	9,689,816	20,042,794	4,761	528,188
RBP	39	G369 Meas. & Reg. Station Equipment	PEAKHOUR_04	4,224,120	2,612,375	516,016	1,067,347	254	28,128
RBP	40	TOTAL TRANSMISSION PLANT		88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,414
RBP	41								
RBP	42								
RBP	43								
RBP	44								
RBP	45								
RBP	46								
RBP	47								
RBP	48								
RBP	49	GAS PLANT IN SERVICE CONTINUED							
RBP	50								
RBP	51	DISTRIBUTION PLANT							
RBP	52	G374-G375 Land & Structures							
RBP	53	General	DISTPLT	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
RBP	54	Not Used	not_used	0	0	0	0	0	0
RBP	55	Total Accounts G374-G375		53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
RBP	56								
RBP	57	G376 Mains							
RBP	58	Firm Allocation	PEAKHOUR_04	2,609,642,309	1,613,913,752	318,792,271	659,402,407	156,638	17,377,241
RBP	59	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	56,400,874	33,358,618	6,515,086	15,973,734	14,677	538,760
RBP	60	Not Used	not_used	0	0	0	0	0	0
RBP	61	Total Account G376		2,666,043,183	1,647,272,369	325,307,357	675,376,141	171,315	17,916,001
RBP	62								
RBP	63	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
RBP	64								
RBP	65	G378-G379 Meas & Regulatory Equipment							
RBP	66	Firm Investment	PEAKHOUR_04	170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
RBP	67	Not Used	not_used	0	0	0	0	0	0
RBP	68	Total Account G378-G379		170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
RBP	69								
RBP	70	G380 Services							
RBP	71	Firm Allocation	SERVICES_03	2,840,316,509	2,340,387,517	334,236,998	163,232,115	0	2,459,878
RBP	72	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	13,753,313	8,134,475	1,588,699	3,895,184	3,579	131,376

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBP	73	Not Used	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	75								
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 & 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	Total Account G381		257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
RBP	81								
RBP	82	G382 Meter Installations							
RBP	83	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	Not Used	not_used	0	0	0	0	0	0
RBP	86	Total Account E382		145,989,543	133,096,274	11,675,079	1,217,853	0	337
RBP	87								
RBP	88								
RBP	89								
RBP	90								
RBP	91								
RBP	92								
RBP	93								
RBP	94								
RBP	95								
RBP	96								
RBP	97	GAS PLANT IN SERVICE CONTINUED							
RBP	98								
RBP	99	DISTRIBUTION PLANT CONTINUED							
RBP	100								
RBP	101	G383-384 House Regulators & Installation							
RBP	102	Firm Allocation - Regulators - G383	HOUSEREG_03	38,504,809	32,617,782	3,995,936	1,886,182	0	4,910
RBP	103	Firm Allocation - Installation - G384	HSEREGINST_03	98,655,591	90,139,439	7,115,833	1,399,095	0	1,224
RBP	104	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	22,904	13,547	2,646	6,487	6	219
RBP	105	Not Used	not_used	0	0	0	0	0	0
RBP	106	Total Account G383-384		137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
RBP	107								
RBP	108	G385 Industrial Meas and Regul Station Equip							
RBP	109	Firm Allocation - Regulators	LRGREG_03	40,304,082	8,017,957	14,440,886	13,459,495	0	4,385,743
RBP	110	Firm Allocation - Meters	LRGMTR_07	40,304,082	0	4,940,716	35,114,296	0	249,070
RBP	111	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	1,440,400	851,933	166,386	407,947	375	13,759
RBP	112	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	1,440,400	851,933	166,386	407,947	375	13,759
RBP	113	Not Used	not_used	0	0	0	0	0	0
RBP	114	Total Account G385		83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
RBP	115								
RBP	116	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
RBP	117								
RBP	118	G387-Other Equipment							
RBP	119	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	0	1,011,930	0
RBP	120	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	509,787	0	0	0	509,787	0
RBP	121	Total Accounts G387		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								
RBP	125	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								
RBP	127								
RBP	128								
RBP	129								
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								

COS Test Year - 12 Months Actual 2016									
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBP	145	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
RBP	150	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
RBP	151	Appliance Safety Related	CINST_04	0	0	0	0	0	0
RBP	152	Distribution Delivery	DISTPLTXMTR	94,801,809.33	68,330,004	11,430,493	14,593,034	27,511	420,767
RBP	153	Competitive Service	COMPSSVWK_04	0	0	0	0	0	0
RBP	154	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
RBP	155	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
RBP	156	Total Accounts E390-E398		94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,767
RBP	157								
RBP	158	C389-C399 COMMON PLANT							
RBP	159	ASB Work Related	CINST_04	0	0	0	0	0	0
RBP	160	Meter Plant Related	METERPLT	0	0	0	0	0	0
RBP	161	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
RBP	162	Not Used	not_used	0	0	0	0	0	0
RBP	163	Customer Service Related	CUSTSVSX	30,712,825.39	27,459,626	2,498,137	642,118	380	112,565
RBP	164	Distribution Delivery Related	DISTPLTXMTR	36,360,558.08	26,207,486	4,384,084	5,597,054	10,552	161,382
RBP	165	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
RBP	166	Unassigned	TOTPLT	11,799,953.63	8,463,685	1,460,294	1,823,709	3,110	49,155
RBP	167	Total Accounts C389-C399		78,873,337	62,130,797	8,342,515	8,062,881	14,042	323,102
RBP	168								
RBP	169	TOTAL GENERAL AND COMMON PLANT							
RBP	170			173,675,146	130,460,801	19,773,009	22,655,914	41,553	743,869
RBP	171								
RBP	172	TOTAL GAS PLANT IN SERVICE (101)							
RBP	173			6,713,609,232	4,815,431,693	830,837,663	1,037,603,187	1,769,686	27,967,004
RBP	174								
RBP	175								
RBP	176								
RBP	177								
RBP	178								
RBP	179								
RBP	180								
RBP	181								
RBP	182								
RBP	183								
RBP	184								
RBP	185								
RBP	186								
RBP	187								
RBP	188								
RBP	189								
RBP	190								
RBP	191								
RBP	192								
RBD	1	LESS: DEPRECIATION RESERVE & AMORT							
RBD	2								
RBD	3	G301-G303 - INTANGIBLE PLANT - RESERVE							
RBD	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
RBD	5	Choice Project	not_used	0	0	0	0	0	0
RBD	6	GSMIS - meter related	not_used	0	0	0	0	0	0
RBD	7	- regulator related	not_used	0	0	0	0	0	0
RBD	8	- appliance safety related	not_used	0	0	0	0	0	0
RBD	9	- Comp Svs related	not_used	0	0	0	0	0	0
RBD	10	- Cust Svs related	not_used	0	0	0	0	0	0
RBD	11	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
RBD	12								
RBD	13	C303 - INTANGIBLE PLANT - CUST SERVICE							
RBD	14	Customer Service	CUSTSVSX	1,758,988	1,572,670	143,074	36,775	22	6,447
RBD	15	Measurement	MRCOST_07	41,423	37,414	3,292	717	0	0
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
RBD	18	Not Used	not_used	0	0	0	0	0	0
RBD	19	TOTAL ACCOUNTS C303-C390.4,G399		1,800,411	1,610,085	146,365	37,493	22	6,447
RBD	20								
RBD	21	TOTAL INTANGIBLE PLANT							
RBD	22			1,800,411	1,610,085	146,365	37,493	22	6,447
RBD	23								
RBD	24	PRODUCTION PLANT G304-G320 RESERVE							
RBD			BALANCE_04	56,481,321	35,951,717	6,845,836	13,683,768	0	0

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SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBD	25								
RBD	26	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	6,224,941	1,185,338	2,369,307	0	0
RBD	27								
RBD	28	TRANSMISSION PLANT G365-G369 RESERVE TRANPLT		45,868,864	28,367,256	5,603,312	11,590,109	2,753	305,434
RBD	29								
RBD	30								
RBD	31	DISTRIBUTION PLANT RESERVE							
RBD	32	G374-G375 Land & Structures Reserve	PLT_3745	37,333,548	26,819,115	4,633,585	5,715,065	10,081	155,703
RBD	33								
RBD	34	G376 Mains Reserve							
RBD	35	Firm Allocation	PEAKHOUR_04	1,014,058,840	627,137,099	123,876,793	256,231,606	60,867	6,752,475
RBD	36	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	19,298,130	11,413,989	2,229,203	5,465,575	5,022	184,342
RBD	37	Not Used	not_used	0	0	0	0	0	0
RBD	38	Total Account G376		1,033,356,970	638,551,088	126,105,996	261,697,181	65,889	6,936,817
RBD	39								
RBD	40	G377 Compressor Station Equip Reserve	DISPLTXMTR	0	0	0	0	0	0
RBD	41								
RBD	42	G378-G379 Meas & Regulatory Equip Reserve							
RBD	43	Firm Investment	PEAKHOUR_04	77,019,065	47,631,864	9,408,601	19,461,118	4,623	512,859
RBD	44	Not Used	not_used	0	0	0	0	0	0
RBD	45	Total Account G378-G379		77,019,065	47,631,864	9,408,601	19,461,118	4,623	512,859
RBD	46								
RBD	47								
RBD	48								
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	50								
RBD	51	DISTRIBUTION PLANT CONTINUED							
RBD	52								
RBD	53	G380 Services Reserve							
RBD	54	Firm Allocation	SERVICESR_03	783,395,795	654,521,214	88,717,495	38,974,051	0	1,183,034
RBD	55	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	6,209,011	3,672,355	717,227	1,758,503	1,616	59,311
RBD	56	Not Used	not_used	0	0	0	0	0	0
RBD	57	Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616	1,242,345
RBD	58								
RBD	59	G381 Meters Reserve							
RBD	60	Firm Allocation	SMMETERSR_07	19,192,159	12,967,609	4,290,983	1,933,236	0	330
RBD	61	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,301	1,952	381	935	1	32
RBD	62	Not Used	not_used	0	0	0	0	0	0
RBD	63	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	Firm Allocation	MTRINSTALR_07	42,287,036	39,032,056	2,958,725	296,185	0	70
RBD	67	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	565	334	65	160	0	5
RBD	68	Not Used	not_used	0	0	0	0	0	0
RBD	69	Total Account E382		42,287,602	39,032,391	2,958,791	296,345	0	75
RBD	70								
RBD	71	G383-384 House Regulators & Installation Reserve							
RBD	72	Firm Allocation - Regulators - G383	HOUSEREGR_03	18,990,814	15,975,699	2,013,202	995,760	0	6,152
RBD	73	Firm Allocation - Installation - G384	HSEREGINSTR_03	42,071,980	38,507,476	2,971,813	591,287	0	1,403
RBD	74	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	10,012	5,922	1,157	2,836	3	96
RBD	75	Not Used	not_used	0	0	0	0	0	0
RBD	76	Total Account G383-384		61,072,806	54,489,097	4,986,172	1,589,883	3	7,651
RBD	77								
RBD	78	G385 Industrial Meas and Regul Sta Equip Reserve							
RBD	79	Firm Allocation - Regulators	LRGREGR_03	11,491,185	404,953	4,914,733	3,362,025	0	2,809,474
RBD	80	Firm Allocation - Meters	LRGMTRR_07	11,491,185	0	1,397,152	9,954,542	0	139,490
RBD	81	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	472,616	279,532	54,594	133,853	123	4,515
RBD	82	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	472,616	279,532	54,594	133,853	123	4,515
RBD	83	Not Used	not_used	0	0	0	0	0	0
RBD	84	Total Account G385		23,927,602	964,016	6,421,072	13,584,274	246	2,957,994
RBD	85								
RBD	86	G386 Other Prop on Cust Prem	TRANSPORT_04	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
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	0	0	0	318,986	0
RBD	89								
RBD	90	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	1,478,650,701	248,240,303	345,010,591	1,061,878	11,813,806
RBD	91								
RBD	92								
RBD	93								
RBD	94								
RBD	95								
RBD	96								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBD	97	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	98								
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
RBD	103	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
RBD	104	Appliance Safety Related	CINST_04	0	0	0	0	0	0
RBD	105	Distribution Delivery	DISTPLTXMTR	48,514,558.42	34,967,687	5,849,523	7,467,944	14,079	215,326
RBD	106	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0
RBD	107	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
RBD	108	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
RBD	109	Total Accounts E390-E398		48,514,558	34,967,687	5,849,523	7,467,944	14,079	215,326
RBD	110								
RBD	111	C389-C399 COMMON PLANT							
RBD	112	ASB Work Related	CINST_04	0	0	0	0	0	0
RBD	113	Meter Plant Related	METERPLT	0	0	0	0	0	0
RBD	114	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
RBD	115	Not Used	not_used	0	0	0	0	0	0
RBD	116	Customer Service Related	CUSTSVSX	12,935,151.77	11,565,020	1,052,127	270,437	160	47,408
RBD	117	Distribution Delivery Related	DISTPLTXMTR	4,030,076.32	2,904,746	485,916	620,358	1,170	17,887
RBD	118	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
RBD	119	Unassigned	TOTPLT	6,469,392.13	4,640,264	800,615	999,859	1,705	26,950
RBD	120	Total Accounts C389-C399 Reserve		23,434,620	19,110,029	2,338,658	1,890,654	3,035	92,245
RBD	121								
RBD	122	TOTAL DEPRECIATION RESERVE & AMORT.							
RBD	123			2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258
RBD	124								
RBD	125	NET GAS PLANT IN SERVICE							
RBD	126			4,442,952,594	3,210,549,278	560,628,329	655,553,322	687,919	15,533,746
RBD	127								
RBD	128								
RBD	129								
RBD	130								
RBD	131								
RBD	132								
RBD	133								
RBD	134								
RBD	135								
RBD	136								
RBD	137								
RBD	138								
RBD	139								
RBD	140								
RBD	141								
RBD	142								
RBD	143								
RBD	144								
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE							
RBO	2								
RBO	3	PLUS: ADDITIONS TO RATE BASE							
RBO	4								
RBO	5	Working Capital							
RBO	6	Materials and Supplies Excl Fuel Stock	PSTDPLT	39,734,287	28,457,468	4,929,348	6,171,541	10,509	165,421
RBO	7	Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
RBO	8	Gas Stored Underground	not_used	0	0	0	0	0	0
RBO	9	Cash (lead/lag)	EXPENDITURES	252,143,812	196,005,827	28,947,226	26,232,818	130,579	827,362
RBO	10	Prepayments/Working Funds	EXPENDITURES	433,030	336,619	49,714	45,052	224	1,421
RBO	11	Total Working Capital		292,311,129	224,799,914	33,926,288	32,449,411	141,312	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	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0
RBO	14	Plant Held for Future Use	TOTPLT	96,280	69,058	11,915	14,880	25	401
RBO	15	Net Plant Adds - General & Other	TOTPLTNET	229,590,743	165,905,978	28,970,616	33,875,890	35,548	802,710
RBO	16	TOTAL ADDITIONS TO RATE BASE		1,353,473,367	988,077,646	166,105,849	193,623,411	401,399	5,265,063
RBO	17								
RBO	18	PLUS: DEDUCTIONS TO RATE BASE							
RBO	19								
RBO	20								
RBO	21	Customer Advances for Construction	MAIN_SERV	(19,722,411)	(14,274,965)	(2,361,896)	(3,009,841)	(2,446)	(73,262)
RBO	22	GSMP Roll-in #3	TOTPLT	(159,485,336)	(114,393,125)	(19,736,988)	(24,648,812)	(42,040)	(664,371)
RBO	23	Deferred Income Taxes and Credits							
RBO	24	ADIT Test/Post year	TOTPLT	(258,442,874)	(185,371,826)	(31,983,404)	(39,942,919)	(68,125)	(1,076,600)

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBO	25	Liberalized Depreciation	TOTPLT	128,670,440	92,290,703	15,923,514	19,886,302	33,917	536,005
RBO	26	Liberalized Depreciation - Production	BALANCE_04	2,823,347	1,797,128	342,205	684,014	0	0
RBO	27	Cost of Removal	TOTPLT	8,400,204	6,025,166	1,039,561	1,298,270	2,214	34,993
RBO	28	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
RBO	29	Computer Software	TOTPLT	0	0	0	0	0	0
RBO	30	Capitalized Interest	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	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,769,105,659)	(1,268,916,192)	(218,934,341)	(273,419,201)	(466,331)	(7,369,596)
RBO	33	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	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								
RBO	37								
RBO	38	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								
RBO	46								
RBO	47								
RBO	48								
REV	1	OPERATING REVENUES							
REV	2								
REV	3	SALES REVENUES							
REV	4	BASE RATE SALES @ EQUALIZED ROR 7.40%		874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
REV	5	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0
REV	6	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
REV	7	TOTAL SALES OF GAS		874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
REV	8								
REV	9	OTHER OPERATING REVENUES							
REV	10	G487-Forfeited Discounts	REVLATEP	925,271	0	439,962	485,309	0	0
REV	11	G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	44,463,356	345,476	0	0	0
REV	12	G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0
REV	13	G493-Rent from Gas Property	TOTPLT	347,393	249,173	42,991	53,690	92	1,447
REV	14	G495-Other Gas Revenues							
REV	15	Miscellaneous Gas Revenues	TOTREV	107,809	81,482	12,307	13,583	57	379
REV	16	Peak Shaving Revenues	BALANCE_04	4,061,953	2,585,531	492,330	984,092	0	0
REV	17	Not Used	not_used	0	0	0	0	0	0
REV	18	Not Used	not_used	0	0	0	0	0	0
REV	19	TOTAL OTHER OPERATING REV		50,251,258	47,379,541	1,333,067	1,536,675	148	1,826
REV	20								
REV	21	OTHER REVENUE SOURCES							
REV	22	Not Used	not_used	0	0	0	0	0	0
REV	23	Not Used	not_used	0	0	0	0	0	0
REV	24	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
REV	25								
REV	26	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV	27								
REV	28	TOTAL OPERATING REVENUES		924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
REV	29								
REV	30								
REV	31								
REV	32								
REV	33								
REV	34								
REV	35								
REV	36								
REV	37								
REV	38								
REV	39								
REV	40								
REV	41								
REV	42								
REV	43								
REV	44								
REV	45								
REV	46								
REV	47								
REV	48								

COS Test Year - 12 Months Actual 2016									
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
E	1	OPERATION & MAINTENANCE EXPENSE							
E	2								
E	3	MANUFACTURED GAS PRODUCTION EXPENSE							
E	4	G710-G718 Production Expenses Incl Labor	BALANCE_04	251,901	160,341	30,532	61,028	0	0
E	5	G722-G736 Gas Raw Materials	BALANCE_04	0	0	0	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 EXP		1,229,069	782,332	148,970	297,767	0	0
E	9								
E	10	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	G808.1..2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0
E	15	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
E	16	G813 Other Gas Supply Expenses							
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
E	19	TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
E	20	TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	4,136,342	804,023	1,903,831	1,476	54,169
E	21								
E	22	OTHER STORAGE EXPENSE							
E	23	G840-G842 Operation	BALANCE_04	161,767	102,969	19,607	39,191	0	0
E	24	G843 Maintenance	BALANCE_04	312,637	199,001	37,893	75,743	0	0
E	25	TOTAL OTHER STORAGE EXPENSE		474,404	301,970	57,500	114,934	0	0
E	26								
E	27	TRANSMISSION EXPENSES							
E	28	G850-G867 Transmission Exp	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								
E	31	DISTRIBUTION EXPENSES							
E	32	Operation							
E	33	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
E	34	G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0	0
E	35	G872 Compressor Station Labor & Expenses	TRANSPORT_04	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	G875 Meas & Reg Station - General	PLT_3789	2,184,897	1,351,233	266,906	552,078	131	14,549
E	38	G876 Meas & Reg Station - Industrial	PLT_3789	13,963	8,635	1,706	3,528	1	93
E	39	G877 Meas & Reg Station - City Gate	PLT_3789	410,080	253,611	50,095	103,619	25	2,731
E	40	G878 Meter & House Reg	PLT_3814	8,418,451	6,656,661	1,281,275	480,362	0	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	G880.0..1..2 Other Expenses	DISTEXPO	9,359,608	7,947,812	687,256	708,552	447	15,541
E	45	G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0	0
E	46	G881 Rents	TRANSPORT_04	20,476	12,111	2,365	5,799	5	196
E	47	Total Distribution Operation		65,101,696	55,281,807	4,780,277	4,928,407	3,107	108,098
E	48								
E	49	OPERATION & MAINTENANCE EXPENSE CONTINUED							
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	G887 Mains	PLT_376	12,392,584	7,657,026	1,512,128	3,139,355	796	83,279
E	56	G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0
E	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	1,080,353	213,399	441,404	105	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	G893 Meters & House Reg							
E	62	G893.1 - Meters	SMMETERS_07	10,857,110	7,236,223	2,509,641	1,111,113	0	131
E	63	G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0
E	64	Not Used	not_used	0	0	0	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	G894.1 - Maint of Gas Streetlights	DIRSLG_05	283,468	0	0	0	283,468	0
E	68	Total Distribution Maintenance		35,829,120	23,762,141	5,514,237	6,135,213	286,411	131,119
E	69	TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	79,043,948	10,294,514	11,063,620	289,519	239,217
E	70								
E	71	TOTAL OPER & MAINT EXP (PROD,STOR,TRAN,&DIST)		110,863,229	85,064,339	11,468,541	13,728,781	291,148	310,420
E	72								

COS Test Year - 12 Months Actual 2016									
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
E	73								
E	74	CUSTOMER ACCOUNTS EXPENSES							
E	75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0
E	76	G902 Meter Reading							
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	- Remaining	MRCOST_07	0	0	0	0	0	0
E	80	G903 Customer Records and Collection							
E	81	- SONP/RNP	CUSTAVG_06	1,016,462	917,912	80,775	17,696	15	65
E	82	- Meter O&M Related	METERPLT	44,809	30,754	7,678	6,351	0	27
E	83	- Meter Reading Related	MRCOST_07	82,681	74,679	6,570	1,432	0	0
E	84	- Billing Related	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	- Utility Work Related	UTILWORK_04	2,295,820	1,992,999	236,848	65,668	39	267
E	87	- Remaining	BILLING_06	6,765,990	5,899,220	546,763	237,142	215	82,651
E	88	Not used	not_used	0	0	0	0	0	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	24,161,353	3,715,502	4,187,288	0	208,066
E	90	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
E	91	TOTAL CUSTOMER ACCTS EXPENSE		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	OPERATION & MAINTENANCE EXPENSE CONTINUED							
E	98								
E	99	CUSTOMER SERVICE & INFO EXPENSES							
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	- Acct Maint Related	ACCTMAINT_06	237,202	214,886	18,961	3,184	1	169
E	103	- Utility Work Related	UTILWORK_04	1,289,604	1,119,504	133,042	36,887	22	150
E	104	- Remaining	ACCTMAINT_06	0	0	0	0	0	0
E	105	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0
E	106	G910 - Misc Cust Service & Info							
E	107	- Utility Work Related	UTILWORK_04	83,593	72,567	8,624	2,391	1	10
E	108	- Remaining	ACCTMAINT_06	422,272	382,545	33,755	5,669	2	301
E	109	TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	1,883,422	203,087	51,906	30	1,946
E	110								
E	111	SALES EXPENSES							
E	112	G912 - Demonstrating and Selling	UTILWORK_04	924,164	802,266	95,341	26,434	16	107
E	113	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
E	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0
E	115	SALES EXPENSES TOTAL (ACCT 916)		924,164	802,266	95,341	26,434	16	107
E	116								
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								
E	120	ADMINISTRATIVE & GENERAL EXPENSE							
E	121	G920 A&G Salaries	LABOR	3,929,409	3,486,471	241,063	191,994	2,342	7,539
E	122	G921 Office Supplies & Exp	LABOR	1,584,556	1,405,938	97,210	77,423	945	3,040
E	123	G923 Outside Services Employed							
E	124	- Gas Peaking Plant Related	BALANCE_04	17	11	2	4	0	0
E	125	- Remaining	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	G926 Employee Pension & Benefits							
E	129	- Gas Peaking Plant Related	BALANCE_04	218,107	138,830	26,436	52,841	0	0
E	130	- Remaining	LABOR	42,964,638	38,121,497	2,635,809	2,099,289	25,612	82,431
E	131	G928 Regulatory Comm Exp	TRANSPORT_04	4,531,596	2,680,238	523,462	1,283,429	1,179	43,287
E	132	G929 Duplicate Charges - credit	INTRAREV	(615,275)	0	(31,513)	(583,762)	0	0
E	133	G930.1 General Advertising Expenses	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	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0
E	137	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
E	138	Not Used	not_used	0	0	0	0	0	0
E	139	TOTAL A&G EXPENSE		105,459,010	88,833,256	8,106,228	8,106,094	90,013	323,420
E	140								
E	141	TOTAL OPERATION & MAINTENANCE EXPENSES		320,607,069	262,419,757	29,167,844	27,534,854	382,056	1,102,558
E	142								
E	143								
E	144								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES							
DE	2								
DE	3	G403 DEPRECIATION EXPENSE							
DE	4	Production Plant	BALANCE_04	1,503,562	957,053	182,240	364,269	0	0
DE	5	Storage Plant	BALANCE_04	304,695	193,946	36,931	73,819	0	0
DE	6	Transmission Plant	TRANPLT	1,844,051	1,140,440	225,268	465,953	111	12,279
DE	7	Distribution Plant	DISTPLT	109,035,692	78,327,425	13,532,766	16,691,315	29,442	454,744
DE	8	General and Common Plant	COMGENPLT	10,674,242	8,018,247	1,215,268	1,392,454	2,554	45,719
DE	9	Not Used	not_used	0	0	0	0	0	0
DE	10	TOTAL DEPRECIATION EXPENSE		123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
DE	11								
DE	12	G404.3 AMORT OF OTHER LIMITED TERM PLANT							
DE	13	Customer Service Related	CUSTSVSX	234,265	209,451	19,055	4,898	3	859
DE	14	AWMS	DISTPLT	0	0	0	0	0	0
DE	15	Distribution	DISTPLT	540,220	388,075	67,048	82,698	146	2,253
DE	16	Metering	METERPLT	29,719	20,397	5,092	4,212	0	18
DE	17	All Other	PSTDPLT	0	0	0	0	0	0
DE	18	TOTAL AMORT OF OTHER LIMITED TERM PLT		804,204	617,923	91,195	91,807	149	3,129
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)	(9,467,888)	(1,633,556)	(2,040,089)	(3,479)	(54,987)
DE	23	TOTAL AMORT OF PROPERTY LOSSES		(13,200,000)	(9,467,888)	(1,633,556)	(2,040,089)	(3,479)	(54,987)
DE	24								
DE	25	TOTAL AMORTIZATION EXPENSE		(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,858)
DE	26								
DE	27	TOTAL DEPRECIATION AND AMORTIZATION 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								
DE	34								
DE	35								
DE	36								
DE	37								
DE	38								
DE	39								
DE	40								
DE	41								
DE	42								
DE	43								
DE	44								
DE	45								
DE	46								
DE	47								
DE	48								
EO	1	OTHER OPERATING EXPENSES							
EO	2								
EO	3	G408 TAXES OTHER THAN INCOME TAXES							
EO	4	TEFA	TEFA_04	0	0	0	0	0	0
EO	5	Real Estate Taxes	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	Fed Insur Contr & UnempTax	LABOR	12,535,434.00	11,122,391	769,028	612,492	7,473	24,050
EO	8	Fed Insur Contr & UnempTax - Gas Peaking Plnt	BALANCE_04	73,813.00	46,984	8,947	17,883	0	0
EO	9	Miscellaneous State and Municipal Tax	TOTPLT	814,676.00	584,338	100,820	125,910	215	3,394
EO	10	Federal Environmental Tax	PSTDPLT	0.00	0	0	0	0	0
EO	11	TOTAL TAXES OTHER THAN INCOME		18,555,601	15,530,760	1,478,521	1,489,544	9,228	47,548
EO	12								
EO	13	PROFORMA EXPENSE ADJUSTMENTS							
EO	14	Adj #1 - Annualization of Wages	LABOR	(4,752,346)	(4,216,643)	(291,548)	(232,204)	(2,833)	(9,118)
EO	15	Adj #2 - Annualization of Payroll Taxes	LABOR	(318,157)	(282,294)	(19,518)	(15,545)	(190)	(610)
EO	16	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	709,210	512,486	89,491	104,643	110	2,480
EO	17	add'l tax effects on rev req	TOTPLTNET	489,792	353,932	61,804	72,268	76	1,712
EO	18	Adj #4 - Pension and Fringe Benefits	LABOR	(17,021,827)	(15,103,060)	(1,044,261)	(831,701)	(10,147)	(32,658)
EO	19	Adj #5 - Gas COLL Interest Expense	LABOR	(1,051,453)	(932,929)	(64,505)	(51,375)	(627)	(2,017)
EO	20	add'l tax effects on rev req	LABOR	(726,152)	(644,297)	(44,548)	(35,480)	(433)	(1,393)
EO	21	Postage	CUSTACCTS	0	0	0	0	0	0
EO	22	BPU/RPA Assessments	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/Losses on Sales of Property	TOTPLT	35,407	25,396	4,382	5,472	9	147

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
EO	25	add'l tax effects on rev req	TOTPLT	24,453	17,539	3,026	3,779	6	102
EO	26	Management/Affiliated Standards Audit	TOTPLT	0	0	0	0	0	0
EO	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	29	Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
EO	30	Adj #9 - Insurance	TOTPLT	(54,565)	(39,137)	(6,753)	(8,433)	(14)	(227)
EO	31	EMP Clauses	not_used	0	0	0	0	0	0
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	34	Adj #12 - Depreciation Rate Change/Annualizatio	DEPREXP	(62,595,530)	(44,975,568)	(7,708,849)	(9,634,650)	(16,291)	(260,172)
EO	35	Capital Stimulus Revenue	DISTPLT	0	0	0	0	0	0
EO	36	Adj #10 - ASB Margin	TOTPLT	(9,513,575)	(6,823,747)	(1,177,345)	(1,470,344)	(2,508)	(39,631)
EO	37	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
EO	38	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0
EO	39	Adj #18 - Rate Case Expenses	TOTPLT	59,784	42,881	7,399	9,240	16	249
EO	40	Tax - Repair Allowance	DISTPLT	0	0	0	0	0	0
EO	41	Tax - Flow Through Items	DISTPLT	0	0	0	0	0	0
EO	42	Adj #14 Post Rate Case Storm Cost Normalizatio	TOTPLT	0	0	0	0	0	0
EO	43	Adj #19 - Credit Card Fees	CUSTSVSX	(1,669,824)	(1,492,951)	(135,821)	(34,911)	(21)	(6,120)
EO	44	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 Adjust	TOTPLT	7,562,788	5,424,517	935,927	1,168,846	1,994	31,504
EO	46	TOTAL PROFORMA EXPENSE ADJUSTMENTS		(114,984,686)	(87,159,209)	(12,533,511)	(14,832,405)	(38,257)	(421,304)
EO	47								
EO	48	TOTAL OTHER OPERATING EXPENSES		(96,429,085)	(71,628,450)	(11,054,990)	(13,342,861)	(29,029)	(373,756)
TI	1	DEVELOPMENT OF INCOME TAXES							
TI	2								
TI	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	5	OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 141	320,607,069	262,419,757	29,167,844	27,534,854	382,056	1,102,558
TI	6	DEPRECIATION & AMORTIZATION EXPENSE	SCH E, LN 27	110,966,446	79,787,146	13,650,112	17,039,529	28,775	460,884
TI	7	OTHER OPERATING EXPENSES	SCH EO, LN 48	(96,429,085)	(71,628,450)	(11,054,990)	(13,342,861)	(29,029)	(373,756)
TI	8	NET OPERATING INCOME BEFORE TAXES		589,513,267	428,279,684	73,793,623	85,270,982	105,564	2,063,414
TI	9	LESS:							
TI	10	G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	47,199,063	8,241,933	9,637,448	10,113	228,365
TI	11	TOTAL OPERATING INCOME BEFORE TAXES		524,196,344	381,080,621	65,551,690	75,633,534	95,450	1,835,049
TI	12								
TI	13	TAX ADJUSTMENTS - FEDERAL							
TI	14								
TI	15	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	17	Uncollectible Accounts - Witeoff	EXP_904	1,729,674	1,294,961	199,137	224,424	0	11,152
TI	18	Injuries and Damages	TOTPLT	606,244	434,837	75,025	93,696	160	2,525
TI	19	Meals & Entertainment	LABOR	172,075	152,678	10,556	8,408	103	330
TI	20	Company owned life insurance	LABOR	(367,196)	(325,804)	(22,527)	(17,942)	(219)	(704)
TI	21	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(814,930)	(142,304)	(166,398)	(175)	(3,943)
TI	22	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	24	Book Depreciation	DEPREXP	0	0	0	0	0	0
TI	25	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI	26	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
TI	27	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0
TI	28	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
TI	29	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	31	*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
TI	32	*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
TI	33	*SBC-Societal Benefits Clause - Unallow Deduction	not_used	0	0	0	0	0	0
TI	34	Deferred Comp - officers	LABOR	(5,518)	(4,896)	(339)	(270)	(3)	(11)
TI	35	*Deduction of Securitization	not_used	0	0	0	0	0	0
TI	36	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	38	Gain/loss bond reacq	not_used	0	0	0	0	0	0
TI	39	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
TI	40	Contribution in Aid of Construct	TOTPLTNET	(573,555)	(414,460)	(72,373)	(84,627)	(89)	(2,005)
TI	41	Pension Accrual Adjustment	LABOR	3,900,029	3,460,402	239,260	190,559	2,325	7,482
TI	42	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	44	Unicap book/tax inventory	TOTPLTNET	30,217	21,835	3,813	4,458	5	106
TI	45	W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	315,058	21,784	17,350	212	681
TI	46	Diesel Fuel Tax Credit	not_used	0	0	0	0	0	0
TI	47	Deferred Depreciation & Return on CIP II	TOTPLTNET	38,244	27,636	4,826	5,643	6	134
TI	48	Capitalized Interest - Section 263A	TOTPLT	254,491	182,537	31,494	39,332	67	1,060

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
TI	49	Clause - Deferred Fuel	not_used	0	0	0	0	0	0
TI	50	Restricted Stock - Permanent	LABOR	(313,507)	(278,167)	(19,233)	(15,318)	(187)	(601)
TI	51	Materials & Supplies Reserve	TOTPLT	(659,085)	(472,738)	(81,565)	(101,863)	(174)	(2,746)
TI	52	Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	(3,676)	(642)	(751)	(1)	(18)
TI	53	Lobbying Expenses	LABOR	161,641	161,165	11,143	8,875	108	348
TI	54	Penalties	not_used	0	0	0	0	0	0
TI	55	Dividends Received Deduction	TOTPLTNET	(14,574)	(10,532)	(1,839)	(2,150)	(2)	(51)
TI	56	Real Estate Taxes	TOTPLTNET	(370,590)	-267794.2957	-46762.4246	-54680.18861	-57.37986724	-1295.68123
TI	57	Line Pack Adjustment	TOTPLTNET	(31,240)	-22574.85356	-3942.036498	-4609.497927	-4.837078763	-109.2249331
TI	58	Legal Reserves	TOTPLTNET	(53,487)	(38,651)	(6,749)	(7,892)	(8)	(187)
TI	59	PIP Adjustment	LABOR	(163,297)	(144,890)	(10,018)	(7,979)	(97)	(313)
TI	60	Casualty Insurance Proceeds	TOTPLT	(141,430)	(101,443)	(17,503)	(21,858)	(37)	(589)
TI	61	Miscellaneous (R&D Exp., Limit Term Util Plant, ARTOTPLT		9,119	6,541	1,129	1,409	2	38
TI	62	TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	(115,698,938)	(19,680,157)	(24,546,300)	(42,702)	(657,956)
TI	63								
TI	64								
TI	65								
TI	66	DEVELOPMENT OF INCOME TAXES CONTINUED							
TI	67								
TI	68	TAX ADJUSTMENTS - STATE							
TI	69	Reverse TEFA	TEFA_04	0	0	0	0	0	0
TI	70	Federal Depreciation Reversal	TOTPLT	78,560,441	56,348,593	9,722,188	12,141,690	20,708	327,261
TI	71	State Tax Depreciation	DEPREXP	23,048,241	16,560,411	2,838,468	3,547,565	5,999	95,798
TI	72	Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0	0	0
TI	73	NOL Utilization	TOTPLTNET	0	0	0	0	0	0
TI	74	TOTAL TAX ADJUSTMENTS - STATE		101,608,681	72,909,004	12,560,656	15,689,256	26,707	423,058
TI	75								
TI	76	TAXABLE NET INCOME - STATE		465,178,972	338,290,688	58,432,189	66,776,489	79,455	1,600,151
TI	77	State Tax Liability at 9.000%		41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014
TI	78	Prior Year Adjustment & State Credit	TOTPLTNET	0	0	0	0	0	0
TI	79	TOTAL STATE INCOME TAX LIABILITY		41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014
TI	80								
TI	81	TAXABLE NET INCOME - FEDERAL		321,704,183	234,935,521	40,612,636	45,077,350	45,597	1,033,079
TI	82	Federal Tax Liability at 35.000%		112,596,464	82,227,432	14,214,423	15,777,072	15,959	361,578
TI	83	Prior Yr & Oth Adjustments	TOTPLTNET	0	0	0	0	0	0
TI	84	Not Used	not_used	0	0	0	0	0	0
TI	85	TOTAL FEDERAL INCOME TAX LIABILITY		112,596,464	82,227,432	14,214,423	15,777,072	15,959	361,578
TI	86								
TI	87	TOTAL INCOME TAX EXPENSE		154,462,572	112,673,594	19,473,320	21,786,956	23,110	505,591
TI	88								
TI	89	TAX RATES							
TI	90	FEDERAL TAX RATE - CURRENT	35.000%						
TI	91	NEW JERSEY CORP BUSINESS TAX RATE	9.000%						
TI	92	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%						
TI	93	EFFECTIVE TAX RATE	40.850%						
TI	94	COMPOSITE RATE	40.850%						
TI	95	1 - EFFECTIVE TAX RATE	59.15000%						
TI	96								
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED							
TI	98								
TI	99	G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
TI	100	Depreciation	DEPREXP	156,532,670	112,470,423	19,277,522	24,093,375	40,739	650,611
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI	102	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
TI	103	Clause - Deferred Fuel	not_used	0	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	124,561	89,343	15,415	19,251	33	519
TI	106	Capitalized Interest-Section 263A	TOTPLT	(254,491)	(182,537)	(31,494)	(39,332)	(67)	(1,060)
TI	107	Cost of removal	TOTPLT	0	0	0	0	0	0
TI	108	*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
TI	109	*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
TI	110	*SBC-Societal Benefits Clause - Unallow Deduction	not_used	0	0	0	0	0	0
TI	111	Deferred Comp - Officers	LABOR	5,518	4,896	339	270	3	11
TI	112	*Deduction of Securitization	not_used	0	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(85,318)	(75,701)	(5,234)	(4,169)	(51)	(164)
TI	114	3rd Party Claims & Injuries & Damages	TOTPLT	(97)	(70)	(12)	(15)	(0)	(0)
TI	115	Gain/loss bond reacq	not_used	0	0	0	0	0	0
TI	116	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
TI	117	Defer Dividend Equivalents/Restricted Stock-Temp	LABOR	0	0	0	0	0	0
TI	118	Contribution in Aid of Construct	TOTPLTNET	573,555	414,460	72,373	84,627	89	2,005
TI	119	Pension Accrual Adjustment	LABOR	(3,900,029)	(3,460,402)	(239,260)	(190,559)	(2,325)	(7,482)
TI	120	Unallowable OPEB Amortization	LABOR	6,122,331	5,432,198	375,595	299,142	3,650	11,746

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
TI	121	Fin Def-Energy Competition Act Ct	TOTPLT	518	372	64	80	0	2
TI	122	Rabbi Trust Unrealized Losses	LABOR	2,291	2,033	141	112	1	4
TI	123	Additional Real Estate Taxes	TOTPLT	370,590	265,811	45,862	57,276	98	1,544
TI	124	PIP Adjustment	LABOR	163,297	144,890	10,018	7,979	97	313
TI	125	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0
TI	126	Misc	TOTPLT	141,450	101,457	17,505	21,861	37	589
TI	127	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0
TI	128	Cost of Removal-Flowthrough	TOTPLT	0	0	0	0	0	0
TI	129	Deferred Return on CIP II	TOTPLT	(26,238)	(18,820)	(3,247)	(4,055)	(7)	(109)
TI	130	Deferred Depreciation on CIP II	TOTPLT	(12,006)	(8,612)	(1,486)	(1,856)	(3)	(50)
TI	131	Investment Tax Credit	TOTPLT	(1,268,004)	(909,494)	(156,921)	(195,973)	(334)	(5,282)
TI	132	Assessment by Board of Public Utilities of the State	TOTPLTNET	(115,925)	(83,769)	(14,628)	(17,105)	(18)	(405)
TI	133	Legal Reserves	LABOR	53,487	47,458	3,281	2,613	32	103
TI	134	Line Pack Adjustment	TOTPLT	31,240	22,408	3,866	4,828	8	130
TI	135	Materials & Supply	TOTPLT	659,085	472,738	81,565	101,863	174	2,746
TI	136	Medicare Subsidy - Temp NC	LABOR	(316,199)	(280,555)	(19,398)	(15,450)	(188)	(607)
TI		TOTAL DEFERRED INCOME TAX		158,802,288	114,448,527	19,431,865	24,224,765	41,968	655,163
TI	138								
TI	139	This Section is not used at this time							
TI	140	PROFORMA OPERATING INCOME ADJUSTMENTS							
TI	141	Not Used	not_used	0	0	0	0	0	0
TI	142	Not Used	not_used	0	0	0	0	0	0
TI	143	Not Used	not_used	0	0	0	0	0	0
TI	144	OPERATING INCOME ADJUSTED		276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659
LR	1	DEVELOPMENT OF LABOR ALLOCATION FACTOR							
LR	2	Labor portion included in O&M Expense							
LR	3								
LR	4	G700-G742 MANUFACTURED GAS LABOR EXIMFGO_M		792,921	504,713	96,106	192,102	0	0
LR	5	G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	2,446,087	477,732	1,171,306	1,076	39,506
LR	6	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	157,144	29,923	59,812	0	0
LR	7	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	285,233	56,341	116,539	28	3,071
LR	8								
LR	9	DISTRIBUTION LABOR EXPENSE							
LR	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
LR	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	20	G881 Rents	EXP_881	0	0	0	0	0	0
LR	21	Total Operation		103,683,001	97,727,794	3,064,416	2,828,199	1,812	60,780
LR	22	Maintenance							
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	28	G892 Services	EXP_892	2,074,639	1,706,848	244,070	121,464	373	1,883
LR	29	G893 Meters & House Reg	EXP_893	7,565,228	5,042,196	1,748,717	774,223	0	92
LR	30	G894 Maint of Other Equipment - Total	EXP_894	98,629	0	0	0	98,629	0
LR	31	Not Used	not_used	0	0	0	0	0	0
LR	32	Total Maintenance		19,101,689	12,701,047	3,139,045	3,101,106	99,933	60,558
LR	33	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	110,428,841	6,203,461	5,929,305	101,745	121,337
LR	34								
LR	35	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	39,476,979	3,571,096	918,099	544	165,524
LR	36	G907-G910, xDSM CUST SERV & INFO EXP	CUSTS_I	2,378,255	2,092,728	225,657	57,675	34	2,162
LR	37	G911-G916 SALES EXPENSE	SALESEXP	269,430	233,892	27,796	7,707	5	31
LR	38	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	3,288,837	299,603	298,619	3,338	11,993
LR	39	Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0
LR	40								
LR	41	TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	158,914,456	10,987,715	8,751,161	106,769	343,623
LR	42								
LR	43								
LR	44								
LR	45								
LR	46								
LR	47								
LR	48								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR							
CA	2								
CA	3	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA	4	PRODUCTION PLANT - G304-G347	PRODPLT	727,439	463,032	88,169	176,237	0	0
CA	5	STORAGE PLANT - G360-G363	STORPLT	312,169	198,703	37,837	75,629	0	0
CA	6	TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0
CA	7								
CA	8	DISTRIBUTION PLANT							
CA	9	G374 Land and Land Rights & G375 Structure & PLT_3745		826,172	593,493	102,539	126,471	223	3,446
CA	10	G376 Mains	PLT_376	116,314,171	71,867,223	14,192,514	29,465,320	7,474	781,640
CA	11	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0
CA	12	G378-G379 Meas & Regul Eqmt	PLT_3789	4,127,895	2,552,866	504,261	1,043,033	248	27,487
CA	13	G380 Services	SERVICES	397,544,204	327,067,882	46,768,904	23,275,052	71,494	360,872
CA	14	G381 Meters	PLT_381	36,350,464	24,227,391	8,402,387	3,720,239	0	447
CA	15	G382 Meter Installations	PLT_382	202,082	184,234	16,161	1,686	0	0
CA	16	G383-384 House Regulators & Install	PLT_3834	149,016	133,360	12,073	3,576	0	7
CA	17	G385 Ind Reg & Meas Eqmt	PLT_385	11,305,357	1,316,446	2,669,551	6,687,926	102	631,333
CA	18	TOTAL DISTRIBUTION PLANT		566,819,360	427,942,895	72,668,390	64,323,303	79,541	1,805,232
CA	19								
CA	20	COMMON PLANT	COMPLT	0	0	0	0	0	0
CA	21	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	4,697,825	785,869	1,003,300	1,891	28,929
CA	22								
CA	23								
CA	24	TOTAL CAPITAL ADDITIONS		574,376,783	433,302,455	73,580,265	65,578,470	81,432	1,834,160
CA	25								
CA	26								
CA	27								
CA	28								
CA	29								
CA	30								
CA	31								
CA	32								
CA	33								
CA	34								
CA	35								
CA	36								
CA	37								
CA	38								
CA	39								
CA	40								
CA	41								
CA	42								
CA	43								
CA	44								
CA	45								
CA	46								
CA	47								
CA	48								
AF	1	ALLOCATION FACTOR TABLE							
AF	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	3								
AF	4	CAPACITY RELATED							
AF	5								
AF	6	Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287	796	157	325	0	9
AF	7								
AF	8								
AF	9								
AF	10								
AF	11								
AF	12								
AF	13								
AF	14								
AF	15								
AF	16								
AF	17	COMMODITY RELATED							
AF	18	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
AF	19	Balancing therms - delivery	BALANCE_04	1,393,064,631	886,719,099	168,846,822	337,498,709	0	0
AF	20	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
AF	21	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
AF	22								
AF	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0	0	0	0	0	0
AF	24								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AF	25								
AF	26								
AF	27								
AF	28								
AF	29								
AF	30								
AF	31								
AF	32								
AF	33								
AF	34								
AF	35								
AF	36	BILLING DETERMINANTS							
AF	37								
AF	38	Number of Customers		1,816,880	1,652,784	145,403	18,640	16	37
AF	39	Transported Gas at Meter (calendar)		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
AF	40								
AF	41								
AF	42								
AF	43								
AF	44								
AF	45								
AF	46								
AF	47								
AF	48								
AF	49	ALLOCATION FACTOR TABLE CONTINUED							
AF	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	51								
AF	52	CUSTOMER RELATED							
AF	53								
AF	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 Installs LDC G879 - delivery	CINST_04	100	100	0	0	0	0
AF	56	Avg Customer Bills - delivery	CUSTAVG_04	1,103,707	996,698	87,708	19,214	17	70
AF	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1,103,707	996,698	87,708	19,214	17	70
AF	58	G381 meters - measurement	SMETERS_07	95,374,258	63,566,590	22,045,940	9,760,574	0	1,154
AF	59								
AF	60	Billing Function costs - cust svcs	BILLING_06	13,588,445	11,847,670	1,098,089	476,262	433	165,991
AF	61	Competitive Service work - delivery	COMPSSVWK_04	100	99	1	0	0	0
AF	62								
AF	63	Account Maint - cust svcs	ACCTMAINT_06	57,801,700	52,363,685	4,620,521	775,947	317	41,230
AF	64	G382 meter install - measurement	MTRINSTAL_07	149,490,508	136,288,569	11,955,000	1,246,610	0	329
AF	65	G383 house regulators - access	HOUSEREG_03	27,727,735	23,488,422	2,877,517	1,358,260	0	3,536
AF	66	G384 house reg install - access	HSEREGINSTR_03	49,550,720	45,273,401	3,573,995	702,709	0	615
AF	67	G385 lrg regulators - access	LRGREG_03	2,654,025	527,983	950,933	886,308	0	288,801
AF	68	G385 lrg mtrs - measurement	LRGMTR_07	46,733,414	0	5,728,862	40,715,751	0	288,801
AF	69	G380 services - reserve - access	SERVICESR_03	302,367,424	252,625,678	34,242,308	15,042,822	0	456,616
AF	70	G381 meters - reserve - measurement	SMETERSR_07	39,638,103	26,782,366	8,862,287	3,992,767	0	682
AF	71	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,689	65,486,599	4,964,044	496,929	0	117
AF	72	G383 house regulators - reserve - access	HOUSEREG_03	4,745,744	3,992,277	503,093	248,837	0	1,537
AF	73	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635	9,043,509	697,932	138,864	0	330
AF	74	G385 lrg regulators - reserve - access	LRGREG_03	384,163	13,538	164,305	112,396	0	93,924
AF	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	7,737,443	0	940,755	6,702,764	0	93,924
AF	76	Direct LVG - delivery	DIRLVG_04	1	0	0	1	0	0
AF	77	Direct LVG - cust svcs	DIRLVG_06	1	0	0	1	0	0
AF	78	Direct SLG - streetlights	DIRSLG_05	1	0	0	0	1	0
AF	79	Meter Reading Costs - measurement	MRCOST_07	13,815,195	12,478,202	1,097,762	239,232	0	0
AF	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	579
AF	81	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
AF	83	Direct Competitive Services - delivery	DIRCOMPSSVS_04	0	0	0	0	0	0
AF	84	Direct TSG-F - access	DIRTSGF_03	1	0	0	0	0	1
AF	85	Direct TSG-F - delivery	DIRTSGF_04	1	0	0	0	0	1
AF	86	Direct TSG-F - measurement	DIRTSGF_07	1	0	0	0	0	1
AF	87								
AF	88	Direct - RSG - delivery	DIRRSG_04	1	1	0	0	0	0
AF	89								
AF	90								
AF	91								
AF	92	Choice - delivery	CHOICE_04	1,956,016	1,652,784	247,185	55,920	16	111
AF	93								
AF	94								
AF	95								
AF	96								

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SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AF	97	ALLOCATION FACTOR TABLE CONTINUED							
AF	98	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	99								
AF	100	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
AF	101								
AF	102	Plant Related							
AF	103	Acct G301-G303 Intangible PIt	INTANGPLT	0	0	0	0	0	0
AF	104	Acct G399.10-23 Oth Tangible PIt	TANGPLT	5,857,613	5,302,920	461,595	72,574	(33)	20,557
AF	105	Production Plant Total	PRODPLT	54,051,153	34,404,858	6,551,287	13,095,009	0	0
AF	106	Storage Plant Total	STORPLT	10,637,156	6,770,805	1,289,280	2,577,071	0	0
AF	107	Transmission Plant Total	TRANPLT	88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,414
AF	108	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	109	G391-G398 General Plant	GENPLT	94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,767
AF	110	Common Plant	COMPLT	78,873,337	62,130,797	8,342,515	8,062,881	14,042	323,102
AF	111	Accts C389-C399, G391-E398 Corn & Gen PIt	COMGENPLT	173,675,146	130,460,801	19,773,009	22,655,914	41,553	743,869
AF	112	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	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701	4,278,077,715	715,652,508	913,656,199	1,722,449	26,343,831
AF	116	Acct G374-375 - Land & Structures	PLT_3745	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
AF	117	Acct G376 - Mains	PLT_376	2,666,043,183	1,647,272,369	325,307,357	675,376,141	171,315	17,916,001
AF	118	Acct G377 - Compressor Station Equip	PLT_377		0	0	0	0	0
AF	119	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	120	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	121	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	5,520,622,792	3,995,794,361	661,133,054	842,503,440	684,681	20,507,255
AF	122	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
AF	124	Acct G381,382, & 385 - Meters	METERPLT	444,969,115	305,394,023	76,241,912	63,066,471	377	266,332
AF	125	Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937	427,312,858	82,249,224	30,835,992	8	9,855
AF	126	Acct G382-384 - House Reg & Install & Meter Inste	PLT_3824	283,172,848	255,867,042	22,789,493	4,509,617	6	6,689
AF	127	Acct G383-384 - House Reg & Installation	PLT_3834		137,183,305	122,770,768	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
AF	129	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
AF	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	0	1,011,930	0
AF	131								
AF	132								
AF	133	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								
AF	137								
AF	138								
AF	139								
AF	140	Revenue Related							
AF	141	Total Operating Revenue	TOTREV	924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
AF	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	114,362,111	0	5,857,362	108,504,749	0	0
AF	143								
AF	144								
AF	145	ALLOCATION FACTOR TABLE CONTINUED							
AF	146	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	147								
AF	148	Expense Related							
AF	149	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069	782,332	148,970	297,767	0	0
AF	150	Other Storage Plant O&M Expense	STOREXP	474,404	301,970	57,500	114,934	0	0
AF	151	Transmission Plant O&M Expense	TRANEXP	2,558,168	1,582,080	312,504	646,396	154	17,034
AF	152	Acct 813-Other Gas Supply Expense	EXP_813	5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
AF	153	Acct 871 - Distribution Load Dispatching	EXP_871	0	0	0	0	0	0
AF	154	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
AF	155	Acct 874-Mains & Services Expenses	EXP_874	20,145,891	14,581,478	2,412,611	3,074,469	2,499	74,835
AF	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940	1,613,479	318,706	659,225	157	17,373
AF	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	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	0	0
AF	159	Acct 880.0.,1.,2 - Other Expenses	EXP_8801	9,359,608	7,947,812	687,256	708,552	447	15,541
AF	160	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0	0	0	0	0	0
AF	161	Acct 881 - Rents	EXP_881	20,476	12,111	2,365	5,799	5	196
AF	162	Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455	3,166,880	547,147	674,852	1,190	18,386
AF	163	Acct 887-Maint of Mains Exp	EXP_887	12,392,584	7,657,026	1,512,128	3,139,355	796	83,279
AF	164	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0	0	0	0	0	0
AF	165	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573	2,383,213	470,750	973,718	231	25,660
AF	166	Acct 892-Main of Services Exp	EXP_892	4,033,390	3,318,798	474,570	236,175	725	3,662
AF	167	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	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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				(1)	(2)	(3)	(4)	(5)	(6)
AF	169								
AF	170	Distr Oper Exp	DISTEXPO	65,101,696	55,281,807	4,780,277	4,928,407	3,107	108,098
AF	171	Distr Maint Exp	DISTEXPM	35,829,120	23,762,141	5,514,237	6,135,213	286,411	131,119
AF	172	Cust Serv & Info Expense	CUSTS_I	2,140,391	1,863,422	203,087	51,906	30	1,946
AF	173	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067	61,675,123	5,579,145	1,434,351	849	258,598
AF	174	Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	71,068,458	63,558,544	5,782,233	1,486,257	880	260,544
AF	175	Sales Expense	SALESEXP	924,164	802,266	95,341	26,434	16	107
AF	176	Total O&M Expense Excl A&G Expense	TOTOMXAG	215,148,058	173,596,501	21,061,616	19,428,760	292,043	779,138
AF	177	Total O&M Expense Excl 904 Expense	TOTOMX904	288,334,861	238,258,404	25,452,342	23,347,566	382,056	894,491
AF	178	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
AF	179	Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904	88,694,426	8,079,792	8,053,254	90,013	323,420
AF	180	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
AF	181	O&M + Capital Additions	EXPENDITURES	894,983,851	695,722,212	102,748,109	93,113,324	463,489	2,936,718
AF	182								
AF	183	Depreciation Expense (Total)	DEPREXP	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
AF	184								
AF	185	NJ State Income Tax (CBT)	STATEINCTAX	41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014
AF	186	NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701	2,240,011	182,401	166,051	1,424	5,814
AF	187								
AF	188	<u>Labor Expense Related</u>							
AF	189	Total Distribution Exp (Oper) Labor	TLABDO	103,683,001	97,727,794	3,064,416	2,828,199	1,812	60,780
AF	190	Total Distribution Exp (Maint) Labor	TLABDM	19,101,689	12,701,047	3,139,045	3,101,106	99,933	60,558
AF	191	Total Labor	LABOR	179,103,725	158,914,456	10,987,715	8,751,161	106,769	343,623
AF	192								
AF	193	<u>REVENUES AND BILLING DETERMINANTS</u>							
AF	194								
AF	195	Base Rate Sales Revenue	SALESREV	874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
AF	196								
AF	197	Residential Service Gas	REVRSG	651,478,596	651,478,596	0	0	0	0
AF	198	General Service Gas	REVSGG	104,223,522	0	104,223,522	0	0	0
AF	199	Large Volume Service Gas	REVLVG	114,965,829	0	0	114,965,829	0	0
AF	200	Street Light Gas	REVSLG	487,218	0	0	0	487,218	0
AF	201	Firm Transportation Gas Service	REVTSGF	3,251,274	0	0	0	0	3,251,274
AF	202								
AF	203								
AF	204	Total Rev Req @ Desired ROR	REVREQ	874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
AF	205								
AF	206								
AF	207								
AF	208								
AF	209								
AF	210								
AF	211								
AF	212								
AF	213								
AF	214								
AF	215								
AF	216								
AF	217								
AF	218								
AF	219								
AF	220								
AF	221								
AF	222								
AF	223	<u>PRESENT REVENUES FROM SALES INPUT</u>							
AF	224								
AF	225	Total Sales of Gas Revenue Requirement		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
AF	226	Sales of Gas Revenues - Rates		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
AF	227	Sales of Gas Revenues - Other		0	0	0	0	0	0
AF	228								
AF	229								
AF	230								
AF	231								
AF	232								
AF	233	<u>RATE OF RETURN</u>							
AF	234	Rate of Return (Equalized)	SCH AF, LN 234	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
AF	235								
AF	236								
AF	237								
AF	238								
AF	239								
AF	240								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AP	1	ALLOCATION PROPORTIONS TABLE							
AP	2	EXTERNALLY DEVELOPED ALLOCATION FAC							
AP	3								
AP	4	CAPACITY RELATED							
AP	5								
AP	6	Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	7								
AP	8								
AP	9								
AP	10								
AP	11								
AP	12								
AP	13								
AP	14								
AP	15								
AP	16								
AP	17	COMMODITY RELATED							
AP	18	Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	19	Balancing thermos - delivery	BALANCE_04	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	20	Annual transported gas @mtr - access	TRANSPORT_03	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	21	Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	22								
AP	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	24								
AP	25								
AP	26								
AP	27								
AP	28								
AP	29								
AP	30								
AP	31								
AP	32								
AP	33								
AP	34								
AP	35								
AP	36	BILLING DETERMINANTS							
AP	37								
AP	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								
AP	41								
AP	42								
AP	43								
AP	44								
AP	45								
AP	46								
AP	47								
AP	48								
AP	49	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	51								
AP	52	CUSTOMER RELATED							
AP	53								
AP	54	G380 services - access	SERVICES_03	1.000000	0.823988	0.117676	0.057470	0.000000	0.000866
AP	55	Cust Installers 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
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
AP	58	G381 meters - measurement	SMMETERS_07	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
AP	59								
AP	60	Billing Function costs - cust svcs	BILLING_06	1.000000	0.871893	0.080810	0.035049	0.000032	0.012216
AP	61	Competitive Service work - delivery	COMPSSVSWK_04	1.000000	0.992290	0.007710	0.000000	0.000000	0.000000
AP	62								
AP	63	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.905919	0.079937	0.013424	0.000005	0.000713
AP	64	G382 meter install - measurement	MTRINSTAL_07	1.000000	0.911687	0.079972	0.008339	0.000000	0.000002
AP	65	G383 house regulators - access	HOUSEREG_03	1.000000	0.847109	0.103778	0.048986	0.000000	0.000128
AP	66	G384 house reg install - access	HSEREGINST_03	1.000000	0.913678	0.072128	0.014182	0.000000	0.000012
AP	67	G385 kg regulators - access	LRGREG_03	1.000000	0.198937	0.358298	0.333949	0.000000	0.108816
AP	68	G385 kg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.122586	0.871234	0.000000	0.006180
AP	69	G380 services - reserve - access	SERVICESR_03	1.000000	0.835492	0.113247	0.049750	0.000000	0.001510
AP	70	G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.675672	0.223580	0.100731	0.000000	0.000017
AP	71	G382 meter install - reserve - measurement	MTRINSTALR_07	1.000000	0.923027	0.069968	0.007004	0.000000	0.000002
AP	72	G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.841233	0.106009	0.052434	0.000000	0.000324

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AP	73	G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.915276	0.070636	0.014054	0.000000	0.000033
AP	74	G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	0.035240	0.427696	0.292574	0.000000	0.244490
AP	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.121585	0.866276	0.000000	0.012139
AP	76	Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	77	Direct LVG - cust svcs	DIRLVG_06	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	78	Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	79	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.903223	0.079460	0.017137	0.000000	0.000000
AP	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
AP	81								
AP	82	Direct SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	83	Direct Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	84	Direct TSG-F - access	DIRTSGF_03	1.000000	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
AP	86	Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87								
AP	88	Direct - RSG - delivery	DIRRSG_04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	89								
AP	90								
AP	91								
AP	92	Choice - delivery	CHOICE_04	1.000000	0.844975	0.126372	0.028589	0.000008	0.000057
AP	93								
AP	94								
AP	95								
AP	96								
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	99								
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101								
AP	102	Plant Related							
AP	103	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	104	Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.905304	0.078803	0.012390	(0.000006)	0.003509
AP	105	Production Plant Total	PRODPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	106	Storage Plant Total	STORPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	107	Transmission Plant Total	TRANPLT	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	108	Distribution Plant Total	DISTPLT	1.000000	0.718365	0.124113	0.153081	0.000270	0.004171
AP	109	G391-G398 General Plant	GENPLT	1.000000	0.720767	0.120573	0.153932	0.000290	0.004438
AP	110	Common Plant	COMPLT	1.000000	0.787729	0.105771	0.102226	0.000178	0.004096
AP	111	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.751177	0.113851	0.130450	0.000239	0.004283
AP	112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.716194	0.124058	0.155320	0.000264	0.004163
AP	113	Total Plant	TOTPLT	1.000000	0.717264	0.123754	0.154552	0.000264	0.004166
AP	114								
AP	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.720767	0.120573	0.153932	0.000290	0.004438
AP	116	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.718365	0.124113	0.153081	0.000270	0.004171
AP	117	Acct G376 - Mains	PLT_376	1.000000	0.617872	0.122019	0.253325	0.000064	0.006720
AP	118	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	120	Acct G380 & 387.2 - Services	SERVICES	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
AP	121	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.723794	0.119757	0.152610	0.000124	0.003715
AP	122	Acct G381 - House Meters	PLT_381	1.000000	0.666495	0.231149	0.102344	0.000000	0.000012
AP	123	Acct G382 - Meter Installations	PLT_382	1.000000	0.911684	0.079972	0.008342	0.000000	0.000002
AP	124	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.686326	0.171342	0.141732	0.000001	0.000599
AP	125	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.790723	0.152198	0.057061	0.000000	0.000018
AP	126	Acct G382-384 - House Reg & Install & Meter Insta	PLT_3824	1.000000	0.903572	0.080479	0.015925	0.000000	0.000024
AP	127	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.894940	0.081019	0.023940	0.000000	0.000046
AP	128	Acct G385 - Ind & Com Meas & Regul Station Equ	PLT_385	1.000000	0.116444	0.236132	0.591571	0.000009	0.055844
AP	129	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	131								
AP	132								
AP	133	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.706792	0.119001	0.168255	0.000476	0.005476
AP	134	Total Net Plant	TOTPLTNET	1.000000	0.722616	0.126184	0.147549	0.000155	0.003496
AP	135								
AP	136								
AP	137								
AP	138								
AP	139								
AP	140	Revenue Related							
AP	141	Total Operating Revenue	TOTREV	1.000000	0.755802	0.114157	0.125995	0.000527	0.003518
AP	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.051218	0.948782	0.000000	0.000000
AP	143								
AP	144								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	147								
AP	148	<u>Expense Related</u>							
AP	149	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	150	Other Storage Plant O&M Expense	STOREXP	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	151	Transmission Plant O&M Expense	TRANEXP	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	152	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	153	Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	154	Acct 872 - Compressor Station Labor & Expenses	EXP_872	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
AP	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.790723	0.152198	0.057061	0.000000	0.000018
AP	158	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.996820	0.003180	0.000000	0.000000	0.000000
AP	159	Acct 880.0, 1, 2 - Other Expenses	EXP_8801	1.000000	0.849161	0.073428	0.075703	0.000048	0.001660
AP	160	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	161	Acct 881 - Rents	EXP_881	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	162	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.718365	0.124113	0.153081	0.000270	0.004171
AP	163	Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.617872	0.122019	0.253325	0.000064	0.006720
AP	164	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	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	0.618443	0.122159	0.252679	0.000060	0.006659
AP	166	Acct 892-Main of Services Exp	EXP_892	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
AP	167	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
AP	168	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	169								
AP	170	Distr Oper Exp	DISTEXPO	1.000000	0.849161	0.073428	0.075703	0.000048	0.001660
AP	171	Distr Maint Exp	DISTEXPM	1.000000	0.663207	0.153904	0.171235	0.007994	0.003660
AP	172	Cust Serv & Info Expense	CUSTS_I	1.000000	0.879943	0.094883	0.024251	0.000014	0.000909
AP	173	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.894516	0.080918	0.020803	0.000012	0.003751
AP	174	Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSV/SX	1.000000	0.894077	0.081339	0.020907	0.000012	0.003665
AP	175	Sales Expense	SALESEXP	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
AP	176	Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.806823	0.097894	0.090304	0.001357	0.003621
AP	177	Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	0.826325	0.088274	0.080974	0.001325	0.003102
AP	178	Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	0.827138	0.088133	0.080283	0.001331	0.003116
AP	179	Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	0.842775	0.076774	0.076522	0.000855	0.003073
AP	180	Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.894516	0.080918	0.020803	0.000012	0.003751
AP	181	O&M + Capital Additions	EXPENDITURES	1.000000	0.777357	0.114804	0.104039	0.000518	0.003281
AP	182								
AP	183	Depreciation Expense (Total)	DEPREXP	1.000000	0.718511	0.123153	0.153919	0.000260	0.004156
AP	184								
AP	185	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.727227	0.125612	0.143550	0.000171	0.003440
AP	186	NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.862969	0.070271	0.063972	0.000549	0.002240
AP	187								
AP	188	<u>Labor Expense Related</u>							
AP	189	Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.942563	0.029556	0.027277	0.000017	0.000586
AP	190	Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.664917	0.164333	0.162347	0.005232	0.003170
AP	191	Total Labor	LABOR	1.000000	0.887276	0.061348	0.048861	0.000596	0.001919
AP	192								
AP	193	REVENUES AND BILLING DETERMINANTS							
AP	194								
AP	195	Base Rate Sales Revenue	SALESREV	1.000000	0.745052	0.119193	0.131479	0.000557	0.003718
AP	196								
AP	197	Residential Service Gas	REVRSG	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	198	General Service Gas	REVGSG	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	199	Large Volume Service Gas	REVLVG	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	200	Street Light Gas	REVSLG	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	201	Firm Transportation Gas Service	REVTSGF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	202								
AP	203								
AP	204	Total Rev Req @ Desired ROR	REVREQ	1.000000	0.745052	0.119193	0.131479	0.000557	0.003718
AP	205								
AP	206								
AP	207								
AP	208								
AP	209								
AP	210								
AP	211								
AP	212								
AP	213								
AP	214								
AP	215								
AP	216								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AP	217								
AP	218								
AP	219								
AP	220								
AP	221								
AP	222								
AP	223	PRESENT REVENUES FROM SALES INPUT							
AP	224								
AP	225	Total Sales of Gas Revenue Requirement		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
AP	226	Sales of Gas Revenues - Rates		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
AP	227	Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	228								
AP	229								
AP	230								
AP	231								
AP	232								
AP	233								
AP	234								
AP	235								
AP	236								
AP	237								
AP	238								
AP	239								
AP	240								
ADA	1	ALLOCATED DIRECT ASSIGNMENTS							
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	3								
ADA	4	Account 904 - Uncollectible Accounts							
ADA	5	Residential Service Gas	REVRSG	589,363,974	589,363,974	0	0	0	0
ADA	6	General Service Gas	REVGSG	90,631,629	0	90,631,629	0	0	0
ADA	7	Large Volume Service Gas	REVLVG	102,139,830	0	0	102,139,830	0	0
ADA	8	Street Light Gas	REVSLG	0	0	0	0	0	0
ADA	9	Firm Transportation Gas Service	REVTSGF	5,075,324	0	0	0	0	5,075,324
ADA	10								
ADA	11	Total 904-Uncollectible	EXP_904	787,210,757	589,363,974	90,631,629	102,139,830	0	5,075,324
ADA	12								
ADA	13	Total 904-Uncollectible	EXP_904	1.000000	0.748674	0.115130	0.129749	0.000000	0.006447
ADA	14								
ADA	15	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
ADA	16								
ADA	17								
ADA	18								
ADA	19								
ADA	20								
ADA	21								
ADA	22								
ADA	23								
ADA	24								
ADA	25								
ADA	26								
ADA	27								
ADA	28								
ADA	29	Rev Req (cal) to Customers Late Payment fees							
ADA	30	Residential Service Gas	REVRSG	0	0	0	0	0	0
ADA	31	General Service Gas	REVGSG	104,223,522	0	104,223,522	0	0	0
ADA	32	Large Volume Service Gas	REVLVG	114,965,829	0	0	114,965,829	0	0
ADA	33	Street Light Gas	REVSLG	0	0	0	0	0	0
ADA	34	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
ADA	35								
ADA	36	Total Late Payment Fees	REVLATEP	219,189,351	0	104,223,522	114,965,829	0	0
ADA	37								
ADA	38	Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.475495	0.524505	0.000000	0.000000
ADA	39								
ADA	40								
ADA	41								
ADA	42								
ADA	43								
ADA	44								
ADA	45								
ADA	46								
ADA	47								
ADA	48								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
ADA	49	ALLOCATED DIRECT ASSIGNMENTS							
ADA	50	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	51								
ADA	52	AVAILABLE							
ADA	53	Residential Service Gas	REVRSG	0	0	0	0	0	0
ADA	54	General Service Gas	REVSGG	0	0	0	0	0	0
ADA	55	Large Volume Service Gas	REVLVG	0	0	0	0	0	0
ADA	56	Street Light Gas	REVSLG	0	0	0	0	0	0
ADA	57	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
ADA	58								
ADA	59	Total Available	REVAVAIL	0	0	0	0	0	0
ADA	60								
ADA	61	Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62								
ADA	63								
ADA	64								
ADA	65								
ADA	66								
ADA	67								
ADA	68								
ADA	69								
ADA	70								
ADA	71								
ADA	72								
ADA	73								
ADA	74								
ADA	75								
ADA	76								
ADA	77								
ADA	78								
ADA	79								
ADA	80								
ADA	81								
ADA	82								
ADA	83								
ADA	84								
ADA	85								
ADA	86								
ADA	87								
ADA	88								
ADA	89								
ADA	90								
ADA	91								
ADA	92								
ADA	93								
ADA	94								
ADA	95								
ADA	96								
RRW	1	REVENUE REQUIREMENTS							
RRW	2								
RRW	3	PRESENT RATES							
RRW	4								
RRW	5	RATE BASE		3,733,086.585	2,718,345.442	471,465.391	530,530.544	547,109	12,198.099
RRW	6	NET OPER INC (PRESENT RATES)		276,248.407	201,157.563	34,888.439	39,259.260	40,486	902.659
RRW	7	RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		874,406.439	651,478.596	104,223.522	114,965.829	487,218	3,251.274
RRW	10	REVENUE PRES RATES \$/THERM		\$0.3553	\$0.4475	\$0.3666	\$0.1649	\$0.7607	\$0.1383
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$40,105.68	\$32,847.54	\$59,732.56	\$513,974.56	\$2,537,594.69	\$7,322,688.10
RRW	12								
RRW	13								
RRW	14	CLAIMED RATE OF RETURN							
RRW	15								
RRW	16	CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	17	RETURN REQ FOR CLAIMED ROR		276,248.407	201,157.563	34,888.439	39,259.260	40,486	902.659
RRW	18	SALES REVENUE REQ CLAIMED ROR		874,406.439	651,478.596	104,223.522	114,965.829	487,218	3,251.274
RRW	19	REVENUE DEFICIENCY SALES REV		0	0	0	0	0	0
RRW	20	PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW	21	ANNUAL BOOKED THERM SALES		2,461,249.717	1,455,720.141	284,308.600	697,069.826	640,471	23,510.679
RRW	22	SALES REV REQUIRED \$/THERM		\$0.3553	\$0.4475	\$0.3666	\$0.1649	\$0.7607	\$0.1383
RRW	23	REVENUE DEFICIENCY \$/THERM		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RRW	24								

COS Test Year - 12 Months Actual 2016									
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RRW	25								
RRW	26								
RRW	27								
RRW	28								
RRW	29								
RRW	30								
RRW	31								
RRW	32								
RRW	33								
RRW	34								
RRW	35								
RRW	36								
RRW	37								
RRW	38								
RRW	39								
RRW	40								
RRW	41								
RRW	42								
RRW	43								
RRW	44								
RRW	45								
RRW	46								
RRW	47								
RRW	48								

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
S	1	SUMMARY OF RESULTS	Sub-Schedule Ref							
S	2	DEVELOPMENT OF RETURN								
S	3									
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	9	Distribution Plant								
S	10	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	0	2,666,043,183	0	0	0
S	12	Compressor Station Equipment 377	SCH RBP, LN 63	0	0	0	0	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)	4,656,931	1,258,261
S	26	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	27									
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									
S	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 Stimulus Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	0	0	0	0
S	33	Capital Lease Plt & Reserve Deduct	SCH RBO, LN 14	96,280	0	44,920	44,394	15	406	6,546
S	34	Plus: Rate Base Deductions								
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)	(672,713)	(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)	(7,940,609)	(128,211,311)
S	38									
S	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									
S	49	SUMMARY OF RESULTS	Sub-Schedule Ref							
S	50	DEVELOPMENT OF RETURN								
S	51									
S	52	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								
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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
S	56	Other Operating Revenues	SCH REV, LN 19	50,251,258	0	467,727	49,590,757	104	46,432	146,239
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	346,667,708	396,388,440	427,291	83,074,265	98,099,992
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	12,778,316	15,107,173	0	56,963,782	16,371,003
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)	7,806,565	62,679,160	84,144	22,125,262	12,763,879
S	71	Total Operation and Maintenance Expense	SCH E, LN 141	320,607,069	0	41,394,528	151,349,807	368,317	79,856,239	47,638,177
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	(5,899,476)	(5,831,173)	(1,968)	124,421	(787,600)
S	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	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	76	State Income Taxes	SCH TI, LN 79	41,866,108	0	21,110,017	16,649,920	4,190	402,623	3,699,358
S	77	Federal Income Taxes	SCH TI, LN 85	112,596,464	0	58,164,970	42,513,316	9,310	1,213,762	10,695,105
S	78	Provision for Deferred Income Taxes	SCH TI, LN 137	158,802,288	(0)	72,297,678	73,726,463	25,198	2,259,019	10,493,930
S	79	Income Taxes Deferred in Prior Years	SCH TI, LN 141	0	0	0	0	0	0	0
S	80	Investment Tax Credit Adjustment (Net)	SCH TI, LN 142	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	72,627,843
S	82									
S	83	OPERATING INCOME (RETURN)		276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
S	84	Plus Operating Income Adjustment	SCH TI, LN 143	0	0	0	0	0	0	0
S	85	TOTAL NET OPERATING INCOME		276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
S	86									
S	87	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	581.53%	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	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	344,218,237
S	102									
S	103	RATE OF RETURN		7.40%	15.06%	7.40%	7.40%	7.40%	7.40%	7.40%
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	25,472,150
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	47,638,177
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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
S	111	Amortization Expense	SCH DE, LN 25	(12,395,796)	0	(5,899,476)	(5,831,173)	(1,968)	124,421	(787,600)
S	112	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	113	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	114	Income Taxes	CALCULATED	154,462,572	0	79,274,987	59,163,236	13,500	1,616,385	14,394,463
S	115	Provision for Deferred Income Taxes	SCH TI, LN 137	158,802,288	(0)	72,297,678	73,726,463	25,198	2,259,019	10,493,930
S	116	Income Taxes Deferred in Prior Years	SCH TI, LN 141	0	0	0	0	0	0	0
S	117	Investment Tax Credit Adjustement (Net)	SCH TI, LN 142	0	0	0	0	0	0	0
S	118	TOTAL OPERATING EXPENSES		648,409,290	0	204,947,026	289,708,885	404,183	80,721,354	72,627,843
S	119									
S	120	EQUALS TOTAL COST OF SERVICE		924,657,697	0	346,667,708	396,388,440	427,291	83,074,265	98,099,992
S	121									
S	122	LESS:								
S	123	Other Operating Revenues	SCH REV, LN 19	50,251,258	0	467,727	49,590,757	104	46,432	146,239
S	124	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0	0
S	125	Plus: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0	0
S	126	EQUALS:								
S	127	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									
S	129	TOTAL COST OF SERVICE INCREASE/DECREASE		0	(0)	0	0	0	0	(0)
S	130	REVENUE INCREASE TO RETAIL REVENUES (%)		0.00%	#DIV/0!	0.00%	0.00%	0.00%	0.00%	0.00%
S	131									
S	132									
S	133									
S	134									
S	135									
S	136									
S	137									
S	138									
S	139									
S	140									
S	141									
S	142									
S	143									
S	144									
RBP	1	DEVELOPMENT OF RATE BASE								
RBP	2									
RBP	3	GAS PLANT IN SERVICE								
RBP	4									
RBP	5	INTANGIBLE PLANT - G301-G303								
RBP	6	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0	0
RBP	7	Choice Progect	not_used	0	0	0	0	0	0	0
RBP	8	GSMIS - meter related	not_used	0	0	0	0	0	0	0
RBP	9	- regulator related	not_used	0	0	0	0	0	0	0
RBP	10	- appliance safety related	not_used	0	0	0	0	0	0	0
RBP	11	- Comp Svs related	not_used	0	0	0	0	0	0	0
RBP	12	- Cust Svs related	not_used	0	0	0	0	0	0	0
RBP	13	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0	0
RBP	14									
RBP	15	C303 - INTANGIBLE PLANT - CUST SERVICE								
RBP	16	Customer Service	CUSTSVSX	6,057,549	0	0	312,642	0	4,656,931	1,087,976
RBP	17	Measurement	MRCOST_07	170,522	0	0	0	0	0	170,522
RBP	18	Not Used	not_used	0	0	0	0	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	20	Not Used	not_used	0	0	0	0	0	0	0
RBP	21	TOTAL ACCOUNTS C303-C390.4,G399		5,857,613	0	(190,947)	133,431	(64)	4,656,931	1,258,261

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBP	22									
RBP	23	TOTAL INTANGIBLE PLANT		5,857,613	0	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	24									
RBP	25	PRODUCTION PLANT								
RBP	26	G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	0	0	54,051,153	0	0	0
RBP	27	Not Used	not_used	0	0	0	0	0	0	0
RBP	28	TOTAL PRODUCTION PLANT		54,051,153	0	0	54,051,153	0	0	0
RBP	29									
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	33	TOTAL STORAGE PLANT		10,637,156	0	0	10,637,156	0	0	0
RBP	34									
RBP	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	40	TOTAL TRANSMISSION PLANT		88,966,347	0	0	88,966,347	0	0	0
RBP	41									
RBP	42									
RBP	43									
RBP	44									
RBP	45									
RBP	46									
RBP	47									
RBP	48									
RBP	49	GAS PLANT IN SERVICE CONTINUED								
RBP	50									
RBP	51	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	55	Total Accounts G374-G375		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	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	62									
RBP	63	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0	0
RBP	64									
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	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	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	0	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								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBP	77	Firm Allocation	SMMETERS_07	257,229,506	0	0	0	0	0	257,229,506
RBP	78	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	5,584	0	0	0	0	0	5,584
RBP	79	Not Used	not_used	0	0	0	0	0	0	0
RBP	80	Total Account G381		257,235,090	0	0	0	0	0	257,235,090
RBP	81									
RBP	82	G382 Meter Installations								
RBP	83	Firm Allocation	MTRINSTAL_07	145,987,951	0	0	0	0	0	145,987,951
RBP	84	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	1,592	0	0	0	0	0	1,592
RBP	85	Not Used	not_used	0	0	0	0	0	0	0
RBP	86	Total Account E382		145,989,543	0	0	0	0	0	145,989,543
RBP	87									
RBP	88									
RBP	89									
RBP	90									
RBP	91									
RBP	92									
RBP	93									
RBP	94									
RBP	95									
RBP	96									
RBP	97	GAS PLANT IN SERVICE CONTINUED								
RBP	98									
RBP	99	DISTRIBUTION PLANT CONTINUED								
RBP	100									
RBP	101	G383-384 House Regulators & Installation								
RBP	102	Firm Allocation - Regulators - G383	HOUSEREG_03	38,504,809	0	38,504,809	0	0	0	0
RBP	103	Firm Allocation - Installation - G384	HSEREGINST_03	98,655,591	0	98,655,591	0	0	0	0
RBP	104	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	22,904	0	22,904	0	0	0	0
RBP	105	Not Used	not_used	0	0	0	0	0	0	0
RBP	106	Total Account G383-384		137,183,305	0	137,183,305	0	0	0	0
RBP	107									
RBP	108	G385 Industrial Meas and Regul Station Equip								
RBP	109	Firm Allocation - Regulators	LRGREG_03	40,304,082	0	40,304,082	0	0	0	0
RBP	110	Firm Allocation - Meters	LRGMTR_07	40,304,082	0	0	0	0	0	40,304,082
RBP	111	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	1,440,400	0	1,440,400	0	0	0	0
RBP	112	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	1,440,400	0	0	0	0	0	1,440,400
RBP	113	Not Used	not_used	0	0	0	0	0	0	0
RBP	114	Total Account G385		83,488,964	0	41,744,482	0	0	0	41,744,482
RBP	115									
RBP	116	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0	0
RBP	117									
RBP	118	G387-Other Equipment								
RBP	119	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	0	1,011,930	0	0
RBP	120	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	509,787	0	509,787	0	0	0	0
RBP	121	Total Accounts G387		1,521,717	0	509,787	0	1,011,930	0	0
RBP	122									
RBP	123	G388 - Asset Retirement Obligations	PLT_376	10,834,324	0	0	10,834,324	0	0	0
RBP	124									
RBP	125	TOTAL DISTRIBUTION PLANT		6,380,421,816	0	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967
RBP	126									
RBP	127									
RBP	128									
RBP	129									
RBP	130									
RBP	131									

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
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									
RBP	145	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	94,801,809.33	0.00	48,864,126.52	45,860,866.48	16,300.30	0.00	60,516.03
RBP	153	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0	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	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	30,712,825.39	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									
RBP	169	TOTAL GENERAL AND COMMON PLANT								
RBP	170			173,675,146	0	73,110,922	70,476,452	24,389	23,661,222	6,402,161
RBP	171									
RBP	172	TOTAL GAS PLANT IN SERVICE (101)								
RBP	173			6,713,609,232	0	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
RBP	174									
RBP	175									
RBP	176									
RBP	177									
RBP	178									
RBP	179									
RBP	180									
RBP	181									
RBP	182									
RBP	183									
RBP	184									
RBP	185									
RBP	186									

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBP	187									
RBP	188									
RBP	189									
RBP	190									
RBP	191									
RBP	192									
RBD	1	LESS: DEPRECIATION RESERVE & AMORT								
RBD	2									
RBD	3	G301-G303 - INTANGILE PLANT - RESERVE								
RBD	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0	0
RBD	5	Choice Project	not_used	0	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	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	1,352,277	315,926
RBD	15	Measurement	MRCOST_07	41,423	0	0	0	0	0	41,423
RBD	16	Not Used	not_used	0	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	21	TOTAL INTANGIBLE PLANT		1,800,411	0	0	90,785	0	1,352,277	357,349
RBD	22									
RBD	23									
RBD	24	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	28	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								
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									
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	0
RBD	37	Not Used	not_used	0	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									
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0	0
RBD	41									
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	0
RBD	45	Total Account G378-G379		77,019,065	0	0	77,019,065	0	0	0
RBD	46									
RBD	47									
RBD	48									
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBD	50									
RBD	51	DISTRIBUTION PLANT CONTINUED								
RBD	52									
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								
RBD	60	Firm Allocation	SMMETERSR_07	19,192,159	0	0	0	0	0	19,192,159
RBD	61	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,301	0	0	0	0	0	3,301
RBD	62	Not Used	not_used	0	0	0	0	0	0	0
RBD	63	Total Account G381		19,195,460	0	0	0	0	0	19,195,460
RBD	64									
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									
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 & CSG Redistribution - Regulators	TRANSPORT_03	472,616	0	472,616	0	0	0	0
RBD	82	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	472,616	0	0	0	0	0	472,616
RBD	83	Not Used	not_used	0	0	0	0	0	0	0
RBD	84	Total Account G385		23,927,602	0	11,963,801	0	0	0	11,963,801
RBD	85									
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	93									
RBD	94									
RBD	95									
RBD	96									
RBD	97	DEPRECIATION RESERVE & AMORT CONTINUED								
RBD	98									
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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBD	105	Distribution Delivery	DISTPLTXMTR	48,514,558.42	0.00	25,006,078.87	23,469,169.02	8,341.63	0.00	30,968.91
RBD	106	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0	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	109	Total Accounts E390-E398		48,514,558	0	25,006,079	23,469,169	8,342	0	30,969
RBD	110									
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	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	Distribution Delivery Related	DISTPLTXMTR	4,030,076.32	0.00	2,077,240.51	1,949,570.30	692.93	0.00	2,572.57
RBD	118	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	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	124									
RBD	125	NET GAS PLANT IN SERVICE		4,442,952,594	0	2,221,294,247	1,827,103,860	368,423	16,994,284	377,191,780
RBD	126									
RBD	127									
RBD	128									
RBD	129									
RBD	130									
RBD	131									
RBD	132									
RBD	133									
RBD	134									
RBD	135									
RBD	136									
RBD	137									
RBD	138									
RBD	139									
RBD	140									
RBD	141									
RBD	142									
RBD	143									
RBD	144									
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE								
RBO	2									
RBO	3	PLUS: ADDITIONS TO RATE BASE								
RBO	4									
RBO	5	Working Capital								
RBO	6	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	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		292,311,129	0	145,175,901	96,386,625	110,504	22,536,537	28,101,562
RBO	12	Net Plant Adds - Distribution	DISTPLT	831,475,215	0	398,682,598	374,178,987	132,994	0	58,480,636
RBO	13	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0	0
RBO	14	Plant Held for Future Use	TOTPLT	96,280	0	44,920	44,394	15	406	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

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RBO	16	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	17									
RBO	18									
RBO	19	PLUS: DEDUCTIONS TO RATE BASE								
RBO	20									
RBO	21	Customer Advances for Construction	MAIN_SERV	(19,722,411)	0	(10,197,978)	(9,524,433)	0	0	0
RBO	22	GSMP Roll-in #3	TOTPLT	(159,485,336)	0	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842,460)
RBO	23	Deferred Income Taxes and Credits								
RBO	24	ADIT Test/Post year	TOTPLT	(258,442,874)	0	(120,577,404)	(119,165,134)	(40,223)	(1,090,118)	(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	26	Liberalized Depreciation - Production	BALANCE_04	2,823,347	0	0	2,823,347	0	0	0
RBO	27	Cost of Removal	TOTPLT	8,400,204	0	3,919,144	3,873,241	1,307	35,432	571,080
RBO	28	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0
RBO	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	1,740,590	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	33	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	35	TOTAL 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	37									
RBO	38	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									
RBO	40									
RBO	41									
RBO	42									
RBO	43									
RBO	44									
RBO	45									
RBO	46									
RBO	47									
RBO	48									
REV	1	OPERATING REVENUES								
REV	2									
REV	3	SALES REVENUES								
REV	4	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	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	7	TOTAL 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	11	G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	0	0	44,808,832	0	0	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	40,419	46,216	50	9,686	11,438
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	19	TOTAL OTHER OPERATING REV		50,251,258	0	467,727	49,590,757	104	46,432	146,239
REV	20									
REV	21	OTHER REVENUE SOURCES								
REV	22	Not Used	not_used	0	0	0	0	0	0	0

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REV	23	Not Used	not_used	0	0	0	0	0	0	0
REV	24	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0
REV	25									
REV	26	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
REV	27									
REV	28	TOTAL OPERATING REVENUES		924,657,697	0	346,667,708	396,388,440	427,291	83,074,265	98,099,992
REV	29									
REV	30									
REV	31									
REV	32									
REV	33									
REV	34									
REV	35									
REV	36									
REV	37									
REV	38									
REV	39									
REV	40									
REV	41									
REV	42									
REV	43									
REV	44									
REV	45									
REV	46									
REV	47									
REV	48									
E	1	OPERATION & MAINTENANCE EXPENSE								
E	2									
E	3	MANUFACTURED GAS PRODUCTION EXPENSE								
E	4	G710-G718 Production Expenses Incl Labor	BALANCE_04	251,901	0	0	251,901	0	0	0
E	5	G722-G736 Gas Raw Materials	BALANCE_04	0	0	0	0	0	0	0
E	6	G739-G745 Operation & Maintenance Exp	BALANCE_04	977,169	0	0	977,169	0	0	0
E	7	Not Used	not_used	0	0	0	0	0	0	0
E	8	TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	0	0	1,229,069	0	0	0
E	9									
E	10	OTHER GAS SUPPLY EXPENSE								
E	11	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0	0
E	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	14	G808.1,.2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0	0
E	15	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0	0
E	16	G813 Other Gas Supply Expenses								
E	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	19	TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	0	0	5,670,771	0	0	0
E	20	TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	0	0	6,899,840	0	0	0
E	21									
E	22	OTHER STORAGE EXPENSE								
E	23	G840-G842 Operation	BALANCE_04	161,767	0	0	161,767	0	0	0
E	24	G843 Maintenance	BALANCE_04	312,637	0	0	312,637	0	0	0
E	25	TOTAL OTHER STORAGE EXPENSE		474,404	0	0	474,404	0	0	0
E	26									
E	27	TRANSMISSION EXPENSES								
E	28	G850-G867 Transmission Exp	TRANPLT	2,558,168	0	0	2,558,168	0	0	0
E	29	TOTAL TRANSMISSION EXPENSE		2,558,168	0	0	2,558,168	0	0	0

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E	30									
E	31	DISTRIBUTION EXPENSES								
E	32	Operation								
E	33	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0	0
E	34	G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0	0	0
E	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
E	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
E	39	G877 Meas & Reg Station - City Gate	PLT_3789	410,080	0	0	410,080	0	0	0
E	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	COMPSSVSWK_04	0	0	0	0	0	0	0
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	G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0	0	0
E	46	G881 Rents	TRANSPORT_04	20,476	0	0	20,476	0	0	0
E	47	Total Distribution Operation		65,101,696	0	14,661,914	43,103,659	0	0	7,336,123
E	48									
E	49	OPERATION & MAINTENANCE EXPENSE CONTINUED								
E	50									
E	51	DISTRIBUTION EXPENSES CONTINUED								
E	52	Maintenance								
E	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
E	55	G887 Mains	PLT_376	12,392,584	0	0	12,392,584	0	0	0
E	56	G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0	0
E	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	0	0	1,746,894	0	0	0
E	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
E	61	G893 Meters & House Reg								
E	62	G893.1 - Meters	SMMETERS_07	10,857,110	0	0	0	0	0	10,857,110
E	63	G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0	0
E	64	Not Used	not_used	0	0	0	0	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	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	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	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
E	72									
E	73									
E	74	CUSTOMER ACCOUNTS EXPENSES								
E	75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0	0
E	76	G902 Meter Reading								
E	77	- Meter Reading Related	MRCOST_07	12,640,464	0	0	0	0	0	12,640,464
E	78	- Billing Related	BILLING_06	0	0	0	0	0	0	0
E	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
E	82	- Meter O&M Related	METERPLT	44,809	0	0	0	0	0	44,809
E	83	- Meter Reading Related	MRCOST_07	82,681	0	0	0	0	0	82,681
E	84	- Billing Related	BILLING_06	12,406,599	0	0	0	0	12,406,599	0

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				(1)	(2)	(3)	(4)	(5)	(6)	
E	85	- Acct Maint Related	ACCTMAINT_06	33,695,241	0	0	0	0	33,695,241	0
E	86	- Utility Work Related	UTILWORK_04	2,295,820	0	0	2,295,820	0	0	0
E	87	- Remaining	BILLING_06	6,765,990	0	0	0	0	6,765,990	0
E	88	Not used	not_used	0	0	0	0	0	0	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	0	12,778,316	12,811,353	0	3,079,490	3,603,049
E	90	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0	0
E	91	TOTAL CUSTOMER ACCTS EXPENSE		101,220,275	0	12,778,316	15,107,173	0	56,963,782	16,371,003
E	92									
E	93									
E	94									
E	95									
E	96									
E	97	OPERATION & MAINTENANCE EXPENSE CONTINUED								
E	98									
E	99	CUSTOMER SERVICE & INFO EXPENSES								
E	100	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	103	- Utility Work Related	UTILWORK_04	1,289,604	0	0	1,289,604	0	0	0
E	104	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0
E	105	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0	0
E	106	G910 - Misc Cust Service & Info								
E	107	- Utility Work Related	UTILWORK_04	83,593	0	0	83,593	0	0	0
E	108	- Remaining	ACCTMAINT_06	422,272	0	0	0	0	422,272	0
E	109	TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	0	0	1,373,197	0	767,194	0
E	110									
E	111	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
E	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0	0
E	115	SALES EXPENSES TOTAL (ACCT 916)		924,164	0	0	924,164	0	0	0
E	116									
E	117	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	118									
E	119									
E	120	ADMINISTRATIVE & GENERAL EXPENSE								
E	121	G920 A&G Salaries	LABOR	3,929,409	(0)	263,190	2,408,111	2,238	793,393	462,478
E	122	G921 Office Supplies & Exp	LABOR	1,584,556	(0)	106,133	971,084	903	319,940	186,497
E	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
E	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								
E	129	- Gas Peaking Plant Related	BALANCE_04	218,107	0	0	218,107	0	0	0
E	130	- Remaining	LABOR	42,964,638	(0)	2,877,748	26,330,577	24,471	8,675,054	5,056,788
E	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)	(121,595)	(428,047)	(0)	(10,808)	(54,825)
E	133	G930.1 General Advertising Expenses	TRANSPORT_04	1,729,189	0	0	1,729,189	0	0	0
E	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
E	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
E	139	TOTAL A&G EXPENSE		105,459,010	(0)	7,806,565	62,679,160	84,144	22,125,262	12,763,879

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E	140									
E	141	TOTAL OPERATION & MAINTENANCE EXPENSES		320,607,069	0	41,394,528	151,349,807	368,317	79,856,239	47,638,177
E	142									
E	143									
E	144									
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES								
DE	2									
DE	3	G403 DEPRECIATION EXPENSE								
DE	4	Production Plant	BALANCE_04	1,503,562	0	0	1,503,562	0	0	0
DE	5	Storage Plant	BALANCE_04	304,695	0	0	304,695	0	0	0
DE	6	Transmission Plant	TRANPLT	1,844,051	0	0	1,844,051	0	0	0
DE	7	Distribution Plant	DISTPLT	109,035,692	0	52,281,333	49,068,047	17,440	0	7,668,872
DE	8	General and Common Plant	COMGENPLT	10,674,242	0	4,493,468	4,331,551	1,499	1,454,242	393,483
DE	9	Not Used	not_used	0	0	0	0	0	0	0
DE	10	TOTAL DEPRECIATION EXPENSE		123,362,242	0	56,774,801	57,051,906	18,939	1,454,242	8,062,355
DE	11									
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	0
DE	15	Distribution	DISTPLT	540,220	0	259,029	243,109	86	0	37,996
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	259,029	255,200	86	180,099	109,790
DE	19									
DE	20	G407 AMORT OF PROPERTY LOSSES								
DE	21	Remediation Adjustment Clause	not_used	0	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)	(55,678)	(897,390)
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	(5,899,476)	(5,831,173)	(1,968)	124,421	(787,600)
DE	26									
DE	27	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		110,966,446	0	50,875,325	51,220,732	16,971	1,578,663	7,274,755
DE	28									
DE	29									
DE	30									
DE	31									
DE	32									
DE	33									
DE	34									
DE	35									
DE	36									
DE	37									
DE	38									
DE	39									
DE	40									
DE	41									
DE	42									
DE	43									
DE	44									
DE	45									
DE	46									
DE	47									
DE	48									
EO	1	OTHER OPERATING EXPENSES								
EO	2									

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
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	4,565,378.00	0.00	2,129,992.67	2,105,045.01	710.53	19,256.87	310,372.92
EO	6	State Unemploy Insur (SUI) Tax	LABOR	566,300.00	(0.00)	37,930.47	347,052.98	322.55	114,342.47	66,651.53
EO	7	Fed Insur Contr & UnempTax	LABOR	12,535,434.00	(0.00)	839,616.61	7,682,252.66	7,139.83	2,531,048.09	1,475,376.81
EO	8	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	73,813.00	0.00	0.00	73,813.00	0.00	0.00	0.00
EO	9	Miscellaneous State and Municipal Tax	TOTPLT	814,676.00	0.00	380,089.87	375,638.04	126.79	3,436.32	55,384.98
EO	10	Federal Environmental Tax	PSTDPLT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EO	11	TOTAL TAXES OTHER THAN INCOME		18,555,601	(0)	3,387,630	10,583,802	8,300	2,668,084	1,907,786
EO	12									
EO	13	PROFORMA EXPENSE ADJUSTMENTS								
EO	14	Adj #1 - Annualization of Wages	LABOR	(4,752,346)	0	(318,310)	(2,912,442)	(2,707)	(959,553)	(559,334)
EO	15	Adj #2 - Annualization of Payroll Taxes	LABOR	(318,157)	0	(21,310)	(194,981)	(181)	(64,240)	(37,446)
EO	16	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	709,210	0	354,576	291,653	59	2,713	60,210
EO	17	add'l tax effects on rev req	TOTPLTNET	489,792	0	244,876	201,420	41	1,873	41,582
EO	18	Adj #4 - Pension and Fringe Benefits	LABOR	(17,021,827)	0	(1,140,113)	(10,431,707)	(9,695)	(3,436,902)	(2,003,410)
EO	19	Adj #5 - Gas COLI Interest Expense	LABOR	(1,051,453)	0	(70,426)	(644,376)	(599)	(212,300)	(123,752)
EO	20	add'l tax effects on rev req	LABOR	(726,152)	0	(48,637)	(445,017)	(414)	(146,618)	(85,466)
EO	21	Postage	CUSTACCTS	0	0	0	0	0	0	0
EO	22	BPU/RPA Assessments	TRANSPORT_04	0	0	0	0	0	0	0
EO	23	Adj #6 - Weather Normalization	not_used	0	not_used	0	0	0	0	0
EO	24	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	35,407	0	16,519	16,326	6	149	2,407
EO	25	add'l tax effects on rev req	TOTPLT	24,453	0	11,408	11,275	4	103	1,662
EO	26	Management/Affiliated Standards Audit	TOTPLT	0	0	0	0	0	0	0
EO	27	Adj #11 - Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0	0
EO	28	Adj #8 - Real Estate Taxes	TOTPLT	(320,001)	0	(149,298)	(147,549)	(50)	(1,350)	(21,755)
EO	29	Capital Stimulus (Depreciation)	DISTPLT	0	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
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
EO	36	Adj #10 - ASB Margin	TOTPLT	(9,513,575)	0	(4,438,591)	(4,386,604)	(1,481)	(40,128)	(646,771)
EO	37	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0
EO	38	Adj #17 - Regulatory Assets	TOTPLT	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	0	0	0	0	0	0	0
EO	43	Adj #19 - Credit Card Fees	CUSTSVSX	(1,669,824)	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									
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	9	LESS:								

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	10	G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	0	32,655,785	26,860,697	5,416	249,837	5,545,188
TI	11	TOTAL OPERATING INCOME BEFORE TAXES		524,196,344	0	260,637,562	212,708,558	56,391	5,978,478	44,815,355
TI	12									
TI	13	TAX ADJUSTMENTS - FEDERAL								
TI	14									
TI	15	Credits & Adjustments	TOTPLT	325,000	0	151,630	149,854	51	1,371	22,095
TI	16	Repair Allowance	TOTPLT	0	0	0	0	0	0	0
TI	17	Uncollectible Accounts - Writeoff	EXP_904	1,729,674	0	684,872	686,642	0	165,050	193,110
TI	18	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	21	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	0	(563,828)	(463,772)	(94)	(4,314)	(95,742)
TI	22	Medicare Subsidy	LABOR	316,199	(0)	21,179	193,780	180	63,844	37,215
TI	23	Allowable Depreciation	DEPREXP	(158,671,156)	0	(73,024,964)	(73,381,382)	(24,360)	(1,870,477)	(10,369,973)
TI	24	Book Depreciation	DEPREXP	0	0	0	0	0	0	0
TI	25	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI	26	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0
TI	27	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
TI	28	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI	29	AFUDC / IDC	TOTPLT	(124,561)	0	(58,114)	(57,433)	(19)	(525)	(8,468)
TI	30	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	34	Deferred Comp - officers	LABOR	(5,518)	0	(370)	(3,382)	(3)	(1,114)	(649)
TI	35	*Deduction of Securitization	not_used	0	0	0	0	0	0	0
TI	36	Accrued vacation pay adjustment	LABOR	85,318	(0)	5,715	52,287	49	17,227	10,042
TI	37	3rd Party Claims	TOTPLT	(948)	0	(442)	(437)	(0)	(4)	(64)
TI	38	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
TI	39	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
TI	40	Contribution in Aid of Construct	TOTPLTNET	(573,555)	0	(286,754)	(235,867)	(48)	(2,194)	(48,693)
TI	41	Pension Accrual Adjustment	LABOR	3,900,029	(0)	261,222	2,390,105	2,221	787,461	459,020
TI	42	Unallowable OPEB Amortization	LABOR	(6,122,331)	0	(410,070)	(3,752,028)	(3,487)	(1,236,169)	(720,577)
TI	43	NJ BPU assessment	TOTPLTNET	115,925	0	57,958	47,672	10	443	9,842
TI	44	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	47	Deferred Depreciation & Return on CIP II	TOTPLTNET	38,244	0	19,120	15,727	3	146	3,247
TI	48	Capitalized Interest - Section 263A	TOTPLT	254,491	0	118,734	117,343	40	1,073	17,301
TI	49	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
TI	50	Restricted Stock - Permanent	LABOR	(313,507)	0	(20,999)	(192,130)	(179)	(63,301)	(36,899)
TI	51	Materials & Supplies Reserve	TOTPLT	(659,085)	0	(307,498)	(303,897)	(103)	(2,780)	(44,807)
TI	52	Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	0	(2,544)	(2,092)	(0)	(19)	(432)
TI	53	Lobbying Expenses	LABOR	181,641	(0)	12,166	111,317	103	36,675	21,378
TI	54	Penalties	not_used	0	0	0	0	0	0	0
TI	55	Dividends Received Deduction	TOTPLTNET	(14,574)	0	(7,287)	(5,994)	(1)	(56)	(1,237)
TI	56	Real Estate Taxes	TOTPLTNET	(370,590)	0	(185,280)	(152,400)	(31)	(1,418)	(31,462)
TI	57	Line Pack Adjustment	TOTPLTNET	(31,240)	0	(15,619)	(12,847)	(3)	(119)	(2,652)
TI	58	Legal Reserves	TOTPLTNET	(53,487)	0	(26,741)	(21,996)	(4)	(205)	(4,541)
TI	59	PIP Adjustment	LABOR	(163,297)	0	(10,938)	(100,075)	(93)	(32,972)	(19,219)
TI	60	Casualty Insurance Proceeds	TOTPLT	(141,430)	0	(65,985)	(65,212)	(22)	(597)	(9,615)
TI	61	Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin	TOTPLT	9,119	0	4,255	4,205	1	38	620
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	63									
TI	64									

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	65									
TI	66	DEVELOPMENT OF INCOME TAXES CONTINUED								
TI	67									
TI	68	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
TI	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	73	NOL Utilization	TOTPLTNET	0	0	0	0	0	0	0
TI	74	TOTAL TAX ADJUSTMENTS - STATE		101,608,681	0	47,260,095	46,882,572	15,765	603,071	6,847,178
TI	75									
TI	76	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	0	0	0	0	0	0	0
TI	79	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
TI	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	85	TOTAL FEDERAL INCOME TAX LIABILITY		112,596,464	0	58,164,970	42,513,316	9,310	1,213,762	10,695,105
TI	86									
TI	87	TOTAL INCOME TAX EXPENSE		154,462,572	0	79,274,987	59,163,236	13,500	1,616,385	14,394,463
TI	88									
TI	89	TAX RATES								
TI	90	FEDERAL TAX RATE - CURRENT	35.000%							
TI	91	NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
TI	92	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%							
TI	93	EFFECTIVE TAX RATE	40.850%							
TI	94	COMPOSITE RATE	40.850%							
TI	95	1 - EFFECTIVE TAX RATE	59.15000%							
TI	96									
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED								
TI	98									
TI	99	G410 + G411- PROVISION FOR DEFERRED INCOME TAX								
TI	100	Depreciation	DEPREXP	156,532,670	0	72,040,773	72,392,387	24,032	1,845,267	10,230,212
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI	102	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0
TI	103	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	106	Capitalized interest-Section 263A	TOTPLT	(254,491)	0	(118,734)	(117,343)	(40)	(1,073)	(17,301)
TI	107	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	109	*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0	0
TI	110	*SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0	0	0
TI	111	Deferred Comp - Officers	LABOR	5,518	(0)	370	3,382	3	1,114	649
TI	112	*Deduction of Securitization	not_used	0	0	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(85,318)	0	(5,715)	(52,287)	(49)	(17,227)	(10,042)
TI	114	3rd Party Claims & Injuries & Damages	TOTPLT	(97)	0	(45)	(45)	(0)	(0)	(7)
TI	115	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
TI	116	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
TI	117	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	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	(261,222)	(2,390,105)	(2,221)	(787,461)	(459,020)

COS Test Year - 12 Months Actual 2016

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				(1)	(2)	(3)	(4)	(5)	(6)	
TI	120	Unallowable OPEB Amortization	LABOR	6,122,331	(0)	410,070	3,752,028	3,487	1,236,169	720,577
TI	121	Fin Def-Energy Competition Act Ct	TOTPLT	518	0	242	239	0	2	35
TI	122	Rabbi Trust Unrealized Losses	LABOR	2,291	(0)	153	1,404	1	463	270
TI	123	Additional Real Estate Taxes	TOTPLT	370,590	0	172,900	170,875	58	1,563	25,194
TI	124	PIP Adjustment	LABOR	163,297	(0)	10,938	100,075	93	32,972	19,219
TI	125	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0
TI	126	Misc	TOTPLT	141,450	0	65,994	65,221	22	597	9,616
TI	127	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0
TI	128	Cost of Removal-Flowthrough	TOTPLT	0	0	0	0	0	0	0
TI	129	Deferred Return on CIP II	TOTPLT	(26,238)	0	(12,241)	(12,098)	(4)	(111)	(1,784)
TI	130	Deferred Depreciation on CIP II	TOTPLT	(12,006)	0	(5,602)	(5,536)	(2)	(51)	(816)
TI	131	Investment Tax Credit	TOTPLT	(1,268,004)	0	(591,592)	(584,663)	(197)	(5,348)	(86,204)
TI	132	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(115,925)	0	(57,958)	(47,672)	(10)	(443)	(9,842)
TI	133	Legal Reserves	LABOR	53,487	(0)	3,583	32,779	30	10,800	6,295
TI	134	Line Pack Adjustment	TOTPLT	31,240	0	14,575	14,405	5	132	2,124
TI	135	Materials & Supply	TOTPLT	659,085	0	307,498	303,897	103	2,780	44,807
TI	136	Medicare Subsidy - Temp NC	LABOR	(316,199)	0	(21,179)	(193,780)	(180)	(63,844)	(37,215)
TI	137	TOTAL DEFERRED INCOME TAX		158,802,288	(0)	72,297,678	73,726,463	25,198	2,259,019	10,493,930
TI	138									
TI	139	This Section is not used at this time								
TI	140	PROFORMA OPERATING INCOME ADJUSTMENTS								
TI	141	Not Used	not_used	0	0	0	0	0	0	0
TI	142	Not Used	not_used	0	0	0	0	0	0	0
TI	143	Not Used	not_used	0	0	0	0	0	0	0
TI	144	OPERATING INCOME ADJUSTED		276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
LR	1	DEVELOPMENT OF LABOR ALLOCATION FACTOR								
LR	2	Labor portion included in O&M Expense								
LR	3									
LR	4	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	792,921	0	0	792,921	0	0	0
LR	5	G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	0	0	4,135,706	0	0	0
LR	6	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	0	0	246,879	0	0	0
LR	7	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	0	0	461,212	0	0	0
LR	8									
LR	9	DISTRIBUTION LABOR EXPENSE								
LR	10	Operation								
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	27	G889-891 Meas & Reg Station	EXP_8891	2,314,353	0	0	2,314,353	0	0	0
LR	28	G892 Services	EXP_892	2,074,639	0	2,074,639	0	0	0	0
LR	29	G893 Meters & House Reg	EXP_893	7,565,228	0	0	0	0	0	7,565,228
LR	30	G894 Maint of Other Equipment - Total	EXP_894	98,629	0	0	0	98,629	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)	
LR	31	Not Used	not_used	0	0	0	0	0	0	0
LR	32	Total Maintenance		19,101,689	0	2,863,960	8,457,828	98,892	0	7,681,009
LR	33	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	0	11,706,799	98,544,912	98,892	0	12,434,086
LR	34									
LR	35	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	0	0	1,469,507	0	34,490,229	8,172,505
LR	36	G907-G910, xDSM CUST SERV & INFO EXP	CUSTS_I	2,378,255	0	0	1,525,802	0	852,453	0
LR	37	G911-G916 SALES EXPENSE	SALESEXP	269,430	0	0	269,430	0	0	0
LR	38	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	(0)	289,472	2,316,090	3,120	820,417	473,292
LR	39	Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0	0
LR	40									
LR	41	TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	(0)	11,996,271	109,762,459	102,012	36,163,099	21,079,883
LR	42									
LR	43									
LR	44									
LR	45									
LR	46									
LR	47									
LR	48									
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR								
CA	2									
CA	3	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0	0
CA	4	PRODUCTION PLANT - G304-G347	PRODPLT	727,439	0	0	727,439	0	0	0
CA	5	STORAGE PLANT - G360-G363	STORPLT	312,169	0	0	312,169	0	0	0
CA	6	TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0	0
CA	7									
CA	8	DISTRIBUTION PLANT								
CA	9	G374 Land and Land Rights & G375 Structure & Improv	PLT_3745	826,172	0	396,140	371,792	132	0	58,108
CA	10	G376 Mains	PLT_376	116,314,171	0	0	116,314,171	0	0	0
CA	11	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0	0
CA	12	G378-G379 Meas & Regul Eqmt	PLT_3789	4,127,895	0	0	4,127,895	0	0	0
CA	13	G380 Services	SERVICES	397,544,204	0	397,544,204	0	0	0	0
CA	14	G381 Meters	PLT_381	36,350,464	0	0	0	0	0	36,350,464
CA	15	G382 Meter Installations	PLT_382	202,082	0	0	0	0	0	202,082
CA	16	G383-384 House Regulators & Install	PLT_3834	149,016	0	149,016	0	0	0	0
CA	17	G385 Ind Reg & Meas Eqmt	PLT_385	11,305,357	0	5,652,678	0	0	0	5,652,678
CA	18	TOTAL DISTRIBUTION PLANT		566,819,360	0	403,742,038	120,813,858	132	0	42,263,332
CA	19									
CA	20	COMMON PLANT	COMPLT	0	0	0	0	0	0	0
CA	21	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	0	3,359,507	3,153,027	1,121	0	4,161
CA	22									
CA	23									
CA	24	TOTAL CAPITAL ADDITIONS		574,376,783	0	407,101,545	125,006,492	1,253	0	42,267,493
CA	25									
CA	26									
CA	27									
CA	28									
CA	29									
CA	30									
CA	31									
CA	32									
CA	33									
CA	34									
CA	35									
CA	36									
CA	37									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
CA	38									
CA	39									
CA	40									
CA	41									
CA	42									
CA	43									
CA	44									
CA	45									
CA	46									
CA	47									
CA	48									
AF	1	ALLOCATION FACTOR TABLE								
AF	2	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	3									
AF	4	<u>CAPACITY RELATED</u>								
AF	5									
AF	6	Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287						
AF	7									
AF	8									
AF	9									
AF	10									
AF	11									
AF	12									
AF	13									
AF	14									
AF	15									
AF	16									
AF	17	<u>COMMODITY RELATED</u>								
AF	18	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	21	Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717						
AF	22									
AF	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0						
AF	24									
AF	25									
AF	26									
AF	27									
AF	28									
AF	29									
AF	30									
AF	31									
AF	32									
AF	33									
AF	34									
AF	35									
AF	36	<u>BILLING DETERMINANTS</u>								
AF	37									
AF	38	Number of Customers		1,816,880						
AF	39	Transported Gas at Meter (calendar)		2,461,249,717						
AF	40									
AF	41									
AF	42									
AF	43									
AF	44									

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	45									
AF	46									
AF	47									
AF	48									
AF	49	ALLOCATION FACTOR TABLE CONTINUED								
AF	50	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	51									
AF	52	<u>CUSTOMER RELATED</u>								
AF	53									
AF	54	G380 services - access	SERVICES_03	1,215,971,988						
AF	55	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 svcs	CUSTAVG_06	1,103,707						
AF	58	G381 meters - measurement	SMMETERS_07	95,374,258						
AF	59									
AF	60	Billing Function costs - cust svcs	BILLING_06	13,588,445						
AF	61	Competitive Service work - delivery	COMPVSVWK_04	100						
AF	62									
AF	63	Account Maint - cust svcs	ACCTMAINT_06	57,801,700						
AF	64	G382 meter install - measurement	MTRINSTAL_07	149,490,508						
AF	65	G383 house regulators - access	HOUSEREG_03	27,727,735						
AF	66	G384 house reg install - access	HSEREGINST_03	49,550,720						
AF	67	G385 lrg regulators - access	LRGREG_03	2,654,025						
AF	68	G385 lrg mtrs - measurement	LRGMTR_07	46,733,414						
AF	69	G380 services - reserve - access	SERVICESR_03	302,367,424						
AF	70	G381 meters - reserve - measurement	SMMETERSR_07	39,638,103						
AF	71	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,689						
AF	72	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744						
AF	73	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635						
AF	74	G385 lrg regulators - reserve - access	LRGREGR_03	384,163						
AF	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	7,737,443						
AF	76	Direct LVG - delivery	DIRLVG_04	1						
AF	77	Direct LVG - cust svcs	DIRLVG_06	1						
AF	78	Direct SLG - streetlights	DIRSLG_05	1						
AF	79	Meter Reading Costs - measurement	MRCOST_07	13,815,195						
AF	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422						
AF	81	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422						
AF	82	Direct SLG - access	DIRSLG_03	1						
AF	83	Direct Competitive Services - delivery	DIRCOMPVS_04	0						
AF	84	Direct TSG-F - access	DIRTSGF_03	1						
AF	85	Direct TSG-F - delivery	DIRTSGF_04	1						
AF	86	Direct TSG-F - measurement	DIRTSGF_07	1						
AF	87									
AF	88	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									
AF	97	ALLOCATION FACTOR TABLE CONTINUED								
AF	98	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	99									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AF	100	Dummy allocator for unused lines	not_used	0						
AF	101									
AF	102	<u>Plant Related</u>								
AF	103	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	107	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	110	Common Plant	COMPLT	78,873,337						
AF	111	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146						
AF	112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472						
AF	113	Total Plant	TOTPLT	6,713,609,232						
AF	114									
AF	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701						
AF	116	Acct G374-375 - Land & Structures	PLT_3745	53,869,741						
AF	117	Acct G376 - Mains	PLT_376	2,666,043,183						
AF	118	Acct G377 - Compressor Station Equip	PLT_377	0						
AF	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128						
AF	120	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	124	Acct G381,382, & 385 - Meters	METERPLT	444,969,115						
AF	125	Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937						
AF	126	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848						
AF	127	Acct G383-384 - House Reg & Installation	PLT_3834	137,183,305						
AF	128	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964						
AF	129	Acct G386 - Other Property on Cust Premises	PLT_386	0						
AF	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930						
AF	131									
AF	132									
AF	133	Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638						
AF	134	Total Net Plant	TOTPLTNET	4,442,952,594						
AF	135									
AF	136									
AF	137									
AF	138									
AF	139									
AF	140	<u>Revenue Related</u>								
AF	141	Total Operating Revenue	TOTREV	924,657,697						
AF	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	114,362,111						
AF	143									
AF	144									
AF	145	ALLOCATION FACTOR TABLE CONTINUED								
AF	146	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	147									
AF	148	<u>Expense Related</u>								
AF	149	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069						
AF	150	Other Storage Plant O&M Expense	STOREXP	474,404						
AF	151	Transmission Plant O&M Expense	TRANEXP	2,558,168						
AF	152	Acct 813-Other Gas Supply Expense	EXP_813	5,670,771						
AF	153	Acct 871 - Distribution Load Dispatching	EXP_871	0						
AF	154	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0						

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AF	155	Acct 874-Mains & Services Expenses	EXP_874	20,145,891						
AF	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940						
AF	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451						
AF	158	Acct 879 - Customer Installation Expenses	EXP_879	24,548,330						
AF	159	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	9,359,608						
AF	160	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0						
AF	161	Acct 881 - Rents	EXP_881	20,476						
AF	162	Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455						
AF	163	Acct 887-Maint of Mains Exp	EXP_887	12,392,584						
AF	164	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0						
AF	165	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573						
AF	166	Acct 892-Main of Services Exp	EXP_892	4,033,930						
AF	167	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	10,857,110						
AF	168	Acct 894-Maint of Other Equipment	EXP_894	283,468						
AF	169									
AF	170	Distr Oper Exp	DISTEXPO	65,101,696						
AF	171	Distr Maint Exp	DISTEXPM	35,829,120						
AF	172	Cust Serv & Info Expense	CUSTS_I	2,140,391						
AF	173	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067						
AF	174	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	71,088,458						
AF	175	Sales Expense	SALESEXP	924,164						
AF	176	Total O&M Expense Excl A&G Expense	TOTOMXAG	215,148,058						
AF	177	Total O&M Expense Excl 904 Expense	TOTOMX904	288,334,861						
AF	178	Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	287,105,792						
AF	179	Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904						
AF	180	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	183	Depreciation Expense (Total)	DEPREXP	123,362,242						
AF	184									
AF	185	NJ State Income Tax (CBT)	STATEINCTAX	41,866,108						
AF	186	NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701						
AF	187									
AF	188	Labor Expense Related								
AF	189	Total Distribution Exp (Oper) Labor	TLABDO	103,683,001						
AF	190	Total Distribution Exp (Maint) Labor	TLABDM	19,101,689						
AF	191	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 Gas	REVRSG	651,478,596						
AF	198	General Service Gas	REVGSG	104,223,522						
AF	199	Large Volume Service Gas	REVLVG	114,965,829						
AF	200	Street Light Gas	REVSLG	487,218						
AF	201	Firm Transportation Gas Service	REVTSGF	3,251,274						
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									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AF	210									
AF	211									
AF	212									
AF	213									
AF	214									
AF	215									
AF	216									
AF	217									
AF	218									
AF	219									
AF	220									
AF	221									
AF	222									
AF	223	<u>PRESENT REVENUES FROM SALES INPUT</u>								
AF	224									
AF	225	Total Sales of Gas Revenue Requirement		788,246,384						
AF	226	Sales of Gas Revenues - Rates		788,246,384						
AF	227	Sales of Gas Revenues - Other		0						
AF	228									
AF	229									
AF	230									
AF	231									
AF	232									
AF	233	<u>RATE OF RETURN</u>								
AF	234	Rate of Return (Equalized)	SCH AF, LN 234	7.40%						
AF	235									
AF	236									
AF	237									
AF	238									
AF	239									
AF	240									
AP	1	<u>ALLOCATION PROPORTIONS TABLE</u>								
AP	2	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AP	3									
AP	4	<u>CAPACITY RELATED</u>								
AP	5									
AP	6	Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	7									
AP	8									
AP	9									
AP	10									
AP	11									
AP	12									
AP	13									
AP	14									
AP	15									
AP	16									
AP	17	<u>COMMODITY RELATED</u>								
AP	18	Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	19	Balancing therms - delivery	BALANCE_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	20	Annual transported gas @mtr - access	TRANSPORT_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	21	Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	22									
AP	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	24									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AP	25									
AP	26									
AP	27									
AP	28									
AP	29									
AP	30									
AP	31									
AP	32									
AP	33									
AP	34									
AP	35									
AP	36	<u>BILLING DETERMINANTS</u>								
AP	37									
AP	38	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									
AP	41									
AP	42									
AP	43									
AP	44									
AP	45									
AP	46									
AP	47									
AP	48									
AP	49	<u>ALLOCATION PROPORTIONS TABLE CONTINUED</u>								
AP	50	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AP	51									
AP	52	<u>CUSTOMER RELATED</u>								
AP	53									
AP	54	G380 services - access	SERVICES_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	55	Cust Installns LDC G879 - delivery	CINST_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	56	Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	58	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 svcs	BILLING_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	61	Competitive Service work - delivery	COMPSPSVWK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	62									
AP	63	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	64	G382 meter install - measurement	MTRINSTAL_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	65	G383 house regulators - access	HOUSEREG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	66	G384 house reg install - access	HSEREGINSTR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	67	G385 lrg regulators - access	LRGREG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	68	G385 lrg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	69	G380 services - reserve - access	SERVICESR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	70	G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	71	G382 meter install - reserve - measurement	MTRINSTALR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	72	G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	73	G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	74	G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	76	Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	77	Direct LVG - cust svcs	DIRLVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	78	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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AP	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	81									
AP	82	Direct SLG - access	DIRSLG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	83	Direct Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	84	Direct TSG-F - access	DIRTSGF_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	85	Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	86	Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87									
AP	88	Direct - RSG - delivery	DIRRSG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	89									
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									
AP	94									
AP	95									
AP	96									
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	98	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AP	99									
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101									
AP	102	<u>Plant Related</u>								
AP	103	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	104	Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.000000	(0.032598)	0.022779	(0.000011)	0.795022	0.214808
AP	105	Production Plant Total	PRODPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	106	Storage Plant Total	STORPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	107	Transmission Plant Total	TRANPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	108	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	111	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.000000	0.420964	0.405795	0.000140	0.136238	0.036863
AP	112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.000000	0.468213	0.462952	0.000156	0.000000	0.068680
AP	113	Total Plant	TOTPLT	1.000000	0.000000	0.466553	0.461089	0.000156	0.004218	0.067984
AP	114									
AP	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP	116	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP	117	Acct G376 - Mains	PLT_376	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	118	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	120	Acct G380 & 387.2 - Services	SERVICES	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	121	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	124	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	125	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP	126	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	127	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	128	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	129	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	131									
AP	132									
AP	133	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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
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	142	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	145	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	147									
AP	148	Expense Related								
AP	149	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	154	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	158	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	159	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP	160	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	161	Acct 881 - Rents	EXP_881	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	162	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP	163	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	166	Acct 892-Main of Services Exp	EXP_892	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	167	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	168	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	169									
AP	170	Distr Oper Exp	DISTEXPO	1.000000	0.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP	171	Distr Maint Exp	DISTEXPM	1.000000	0.000000	0.171585	0.508805	0.007931	0.000000	0.311679
AP	172	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	174	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	175	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	0.156116	0.412138	0.001321	0.268331	0.162094
AP	177	Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	(0.000000)	0.099246	0.480478	0.001277	0.266276	0.152722
AP	178	Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	(0.000000)	0.099671	0.478254	0.001283	0.267416	0.153376
AP	179	Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	(0.000000)	0.074178	0.593505	0.000800	0.210234	0.121282
AP	180	Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP	181	O&M + Capital Additions	EXPENDITURES	1.000000	0.000000	0.501122	0.308784	0.000413	0.089226	0.100455
AP	182									
AP	183	Depreciation Expense (Total)	DEPREXP	1.000000	0.000000	0.460228	0.462475	0.000154	0.011788	0.065355
AP	184									
AP	185	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.000000	0.504227	0.397694	0.000100	0.009617	0.088362
AP	186	NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	(0.000000)	0.124107	0.591147	0.000510	0.173647	0.110589
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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AP	190	Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.000000	0.149932	0.442779	0.005177	0.000000	0.402112
AP	191	Total Labor	LABOR	1.000000	(0.000000)	0.066979	0.612843	0.000570	0.201911	0.117697
AP	192									
AP	193	REVENUES AND BILLING DETERMINANTS								
AP	194									
AP	195	Base Rate Sales Revenue	SALESREV	1.000000	0.000000	0.395926	0.396609	0.000489	0.094953	0.112023
AP	196									
AP	197	Residential Service Gas	REVRSG	1.000000	0.000000	0.434120	0.341993	0.000000	0.113989	0.109897
AP	198	General Service Gas	REVGSG	1.000000	0.000000	0.396707	0.381185	0.000000	0.063551	0.158557
AP	199	Large Volume Service Gas	REVLVG	1.000000	0.000000	0.186879	0.712679	0.000000	0.015084	0.085357
AP	200	Street Light Gas	REVSLG	1.000000	0.000000	0.071601	0.049091	0.876789	0.002447	0.000072
AP	201	Firm Transportation Gas Service	REVTSGF	1.000000	0.000000	0.158126	0.710575	0.000000	0.125282	0.006017
AP	202									
AP	203									
AP	204	Total Rev Req @ Desired ROR	REVREQ	1.000000	0.000000	0.395926	0.396609	0.000489	0.094953	0.112023
AP	205									
AP	206									
AP	207									
AP	208									
AP	209									
AP	210									
AP	211									
AP	212									
AP	213									
AP	214									
AP	215									
AP	216									
AP	217									
AP	218									
AP	219									
AP	220									
AP	221									
AP	222									
AP	223	PRESENT REVENUES FROM SALES INPUT								
AP	224									
AP	225	Total Sales of Gas Revenue Requirement		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP	226	Sales of Gas Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP	227	Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	228									
AP	229									
AP	230									
AP	231									
AP	232									
AP	233									
AP	234									
AP	235									
AP	236									
AP	237									
AP	238									
AP	239									
AP	240									
ADA	1	ALLOCATED DIRECT ASSIGNMENTS								
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	3									
ADA	4	Account 904 - Uncollectible Accounts								

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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)	
ADA	5	Residential Service Gas	REVRSG	589,363,974	589,363,974	589,363,974	589,363,974	589,363,974	589,363,974	589,363,974
ADA	6	General Service Gas	REVGSG	90,631,629	90,631,629	90,631,629	90,631,629	90,631,629	90,631,629	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	8	Street Light Gas	REVSLG	0	0	0	0	0	0	0
ADA	9	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	10									
ADA	11	Total 904-Uncollectible	EXP_904	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757
ADA	12									
ADA	13	Total 904-Uncollectible	EXP_904	1.000000	0.000000	0.395954	0.396978	0.000000	0.095422	0.111646
ADA	14									
ADA	15	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
ADA	16									
ADA	17									
ADA	18									
ADA	19									
ADA	20									
ADA	21									
ADA	22									
ADA	23									
ADA	24									
ADA	25									
ADA	26									
ADA	27									
ADA	28									
ADA	29	Rev Req (cal) to Customers Late Payment fees								
ADA	30	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	32	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	33	Street Light Gas	REVSLG	0	0	0	0	0	0	0
ADA	34	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0	0
ADA	35									
ADA	36	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	37									
ADA	38	Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.286652	0.555055	0.000000	0.038130	0.120163
ADA	39									
ADA	40									
ADA	41									
ADA	42									
ADA	43									
ADA	44									
ADA	45									
ADA	46									
ADA	47									
ADA	48									
ADA	49	ALLOCATED DIRECT ASSIGNMENTS								
ADA	50	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	51									
ADA	52	AVAILABLE								
ADA	53	Residential Service Gas	REVRSG	0	0	0	0	0	0	0
ADA	54	General Service Gas	REVGSG	0	0	0	0	0	0	0
ADA	55	Large Volume Service Gas	REVLVG	0	0	0	0	0	0	0
ADA	56	Street Light Gas	REVSLG	0	0	0	0	0	0	0
ADA	57	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0	0
ADA	58									
ADA	59	Total Available	REVAVAL	0	0	0	0	0	0	0

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
ADA	60									
ADA	61	Total Available	REVAVAL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62									
ADA	63									
ADA	64									
ADA	65									
ADA	66									
ADA	67									
ADA	68									
ADA	69									
ADA	70									
ADA	71									
ADA	72									
ADA	73									
ADA	74									
ADA	75									
ADA	76									
ADA	77									
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ADA	88									
ADA	89									
ADA	90									
ADA	91									
ADA	92									
ADA	93									
ADA	94									
ADA	95									
ADA	96									
RRW	1	REVENUE REQUIREMENTS								
RRW	2									
RRW	3	PRESENT RATES								
RRW	4	-----								
RRW	5	RATE BASE		3,733,086,585	0	1,915,144,363	1,441,615,615	312,280	31,796,089	344,218,237
RRW	6	NET OPER INC (PRESENT RATES)		276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
RRW	7	RATE OF RETURN (PRES RATES)		7.40%	581.52%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		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	11	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	13									
RRW	14	CLAIMED RATE OF RETURN								
RRW	15	-----								
RRW	16	CLAIMED RATE OF RETURN		7.40%	30.64%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	17	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.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RRW	19	REVENUE DEFICIENCY SALES REV		0	(0)	0	0	0	0	(0)
RRW	20	PERCENT INCREASE REQUIRED		0.00%	-70.34%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW	21	ANNUAL BOOKED THERM SALES		2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717
RRW	22	SALES REV REQUIRED \$/THERM		\$0.3553	\$0.0000	\$0.1407	\$0.1409	\$0.0002	\$0.0337	\$0.0398
RRW	23	REVENUE DEFICIENCY \$/THERM		\$0.0000	(\$0.0000)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	(\$0.0000)
RRW	24									
RRW	25									
RRW	26									
RRW	27									
RRW	28									
RRW	29									
RRW	30									
RRW	31									
RRW	32									
RRW	33									
RRW	34									
RRW	35									
RRW	36									
RRW	37									
RRW	38									
RRW	39									
RRW	40									
RRW	41									
RRW	42									
RRW	43									
RRW	44									
RRW	45									
RRW	46									
RRW	47									
RRW	48									

Functional Cost Summary

EXHIBIT P-9G
Schedule SS-G6

COS Results - Rate Related Revenue Requirements

Based COS Test Year (calendar 2016)		PUBLIC SERVICE ELECTRIC & GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016					values shown in \$
Line #	FUNCTIONAL SEGMENTS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG-F (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	<u>\$97,953,753</u>	<u>\$71,595,596</u>	<u>\$16,525,364</u>	<u>\$9,813,194</u>	<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

	(1)	(2)	(3)	(4)	(5)	(6)	Source:
All amounts shown in \$	Total	RSG	GSG	LVG	SLG	TSG-F	
Part 1 - Cost of Service Study Results							
Functionalized Revenue Requirements							
Distribution Access	\$ 346,199,982	\$ 282,820,014	\$ 41,346,230	\$ 21,484,740	\$ 34,885	\$ 514,112	SS-G6, line 1
Distribution Delivery	\$ 346,797,683	\$ 222,801,335	\$ 39,728,395	\$ 81,933,762	\$ 23,918	\$ 2,310,273	SS-G6, line 2
Streetlighting Fixtures	\$ 427,187	\$ 0	\$ 0	\$ 0	\$ 427,187	\$ 0	SS-G6, line 3
Customer Service	\$ 83,027,833	\$ 74,261,651	\$ 6,623,533	\$ 1,734,133	\$ 1,192	\$ 407,325	SS-G6, line 4
Measurement	\$ 97,953,753	\$ 71,595,596	\$ 16,525,364	\$ 9,813,194	\$ 35	\$ 19,564	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	2,437,739,038	1,455,720,141	284,308,600	697,069,826	640,471	COS workpapers
% of Total BGSS Therms Supplied	100.0000%	59.7160%	11.6628%	28.5949%	0.0263%	= line 7 (Col 2 thru Col 5)/line 7 Col 1 - rounded to .0001%

Redistribution of TSG-F Revenue Requirements

(all rounded to \$)

Distribution Access	\$ 514,112	\$ 307,007	\$ 59,960	\$ 147,010	\$ 135	= TSG-F line 1 * line 8
Distribution Delivery	\$ 2,310,274	\$ 1,379,603	\$ 269,443	\$ 660,620	\$ 608	= TSG-F line 2 * line 8
Streetlighting Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	= TSG-F line 3 * line 8
Customer Service	\$ 407,324	\$ 243,238	\$ 47,505	\$ 116,474	\$ 107	= TSG-F line 4 * line 8
Measurement	\$ 19,564	\$ 11,683	\$ 2,282	\$ 5,594	\$ 5	= 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 - Total

Distribution Access	\$ 346,199,982	\$ 283,127,021	\$ 41,406,190	\$ 21,631,750	\$ 35,020	= line 1 + line 9
Distribution Delivery	\$ 346,797,684	\$ 224,180,938	\$ 39,997,838	\$ 82,594,382	\$ 24,526	= line 2 + line 10
Streetlighting Fixtures	\$ 427,187	\$ 0	\$ 0	\$ 0	\$ 427,187	= line 3 + line 11
Customer Service	\$ 83,027,833	\$ 74,504,889	\$ 6,671,038	\$ 1,850,607	\$ 1,299	= line 4 + line 12
Measurement	\$ 97,953,753	\$ 71,607,279	\$ 16,527,646	\$ 9,818,788	\$ 40	= line 5 + line 13
Total	\$ 874,406,439	\$ 653,420,127	\$ 104,602,712	\$ 115,895,527	\$ 488,073	= sum of lines 15 to 19

Cost of Service and Rate Design Sync

line #		(1)	(2)	(3)	(4)	(5)	Source:
#		RSG	GSG	LVG	SLG		
Part 3 - Calculation of Sync Factors							
1	# of Customers - Rate Design period	1,628,158	140,572	18,347	16		SS-G12
2	# of Customers - Cost of Service period	1,652,784	145,403	18,640	16		COS workpapers
3	Customer Sync Adjustment Factor	0.98510	0.96677	0.98426	1.00000		= line 1 / line 2
4	Therms Delivered - Rate Design period	1,476,206,535	284,631,653	698,991,576	577,546		SS-G12
5	Therms Delivered - Cost of Service period	1,455,720,141	284,308,600	697,069,826	640,471		COS workpapers
6	Delivery Sync Adjustment Factor	1.01407	1.00114	1.00276	0.90175		= line 4 / line 5
7	# of Streetlights - Rate Design period				2,467		SS-G12
8	# of Streetlights - Cost of Service period				2,501		COS Workpapers - SLG Analysis
9	Streetlight Sync Adjustment Factor				0.98641		= line 7 / line 8

Part 4 - Initial Sync (in \$)

Total

10	Distribution Access	\$ 340,265,192	\$ 278,908,474	\$ 40,030,422	\$ 21,291,276	\$ 35,020	= line 15 (Page 1) * line 3
11	Distribution Delivery	\$ 350,223,333	\$ 227,335,843	\$ 40,043,286	\$ 82,822,087	\$ 22,116	= line 16 (Page 1) * line 6
12	Streetlighting Fixtures	\$ 421,380	\$ 0	\$ 0	\$ 0	\$ 421,380	= line 17 (Page 1) * line 9
13	Customer Service	\$ 81,666,941	\$ 73,394,778	\$ 6,449,385	\$ 1,821,479	\$ 1,299	= line 18 (Page 1) * line 3
14	Measurement	\$ 96,183,123	\$ 70,540,342	\$ 15,978,496	\$ 9,664,245	\$ 40	= line 19 (Page 1) * line 3
15	Total	\$ 868,759,969	\$ 650,179,437	\$ 102,501,590	\$ 115,599,086	\$ 479,856	= sum of lines 10 to 14

Part 5 - Final Sync (in \$)

16	Requested increase in Revenue Requirements =		\$ 186,695,237				S:\regulato\2017 Rate Case\03-09RevReq\Jennings Workpape
17	Total Target Distribution Revenue Requirements		\$ 987,560,622				=Line 16 + Schedule SS-G8, page 2, Col 3, line 10
18	Sum of Initial Sync Revenue Requirements		\$ 868,759,969				= line 15
19	Final Sync Adjustment Factor		1.13675				= line 16 / line 17

Total

20	Distribution Access	\$ 386,795,567	\$ 317,048,478	\$ 45,504,478	\$ 24,202,802	\$ 39,809	for rates RSG to SLG --- = line 10 * line 19
21	Distribution Delivery	\$ 398,115,457	\$ 258,423,425	\$ 45,519,101	\$ 94,147,790	\$ 25,141	= line 11 * line 19
22	Streetlighting Fixtures	\$ 479,003	\$ 0	\$ 0	\$ 0	\$ 479,003	= line 12 * line 19
23	Customer Service	\$ 92,834,682	\$ 83,431,321	\$ 7,331,322	\$ 2,070,561	\$ 1,477	= line 13 * line 19
24	Measurement	\$ 109,335,913	\$ 80,186,549	\$ 18,163,513	\$ 10,985,805	\$ 46	= line 14 * line 19
25	Total	\$ 987,560,622	\$ 739,089,774	\$ 116,518,414	\$ 131,406,959	\$ 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)

Source:

Requested Revenue Increase to be			
1	recovered from rate schedule charges =	\$ 186,695	
2	Present Distribution Revenue =	\$ 800,865	from RSG, GSG, LVG & SLG
3	Present Total Customer Bills (all on BGSS) =	\$ 2,073,921	SS-G12 workpapers SS-G12 pg 3, col 2
4	Average Distribution Increase =	23.312%	= Line 1 / Line 2
5	Average Total Bill Increase =	9.002%	= Line 1 / Line 3
6	Lower Distribution increase limit =	11.656% in Distribution charges	= 0.5 * Line 4
7	Upper Distribution increase limit #1 =	34.968% in Distribution charges	= 1.5 * Line 4
8	Upper Bill increase limit #2 =	18.004% in Bill Increase	= 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) (in \$1,000)	Present Distribution Revenue (in \$1,000)	Unlimited COS Distribution Charge \$ Increase (in \$1,000)	Present Total Bill Revenue (all on BGSS) (in \$1,000)	Unlimited Distribution Charge Increase (%)	Change in MAC & BGSS credits (in \$1,000)	Limited Final Distribution Charge Increase (%)	Proposed Total Bill Increase (%)	Proposed Distribution Revenue Increase (in \$1,000)
<u>Calculation of TSG-F Increase</u>										
1	TSG-F	\$3,251	\$ 2,726	\$ 525.05	\$ 16,262	19.259%	\$ (36)	19.259%	3.007%	\$ 525
<u>Calculation of TSG-NF & CIG Increase</u>										
2	TSG-NF	----	\$ 19,723	----	\$ 176,894	----		19.259%	2.147%	\$ 3,798
3	CIG	----	\$ 2,573	----	\$ 17,437	----		23.312%	3.441%	\$ 600
4	CSG ¹	----	\$ 9,687	----	\$ 10,782	----		----	2.115%	\$ 228
<u>Calculation of Margin Rates (RSG, GSG, LVG & SLG) Increase</u>										
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	\$ 94,253	\$ 22,265	\$ 272,396	23.623%	\$ (524)	22.672%	7.652%	\$ 21,369
8	LVG	\$ 131,407	\$ 124,364	\$ 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

¹ CSG Credits all flow back through BGSS

Source:	for TSG-F - SS-G7, pg 1, col 6, line 6	SS-G12 workpapers W/O present CAC adjustment	= Col 2 - Col 3	SS-G12 pg 3, col 2	= Col 4 / Col 3	SS-G12 workpapers	calculated on limits	= (Col 10 + Col 7) / Col 5	= Col 8 * Col 3 result rounded to \$10^3
	for RSG to SLG - SS-G7, pg 2, cols 2-5, line 25								

Inter Class Revenue Allocations
Calculation of Increases

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

	(1)	(2)	(3)	(4)	(5)
	Rate Schedule	Proposed Distribution Revenue Increase (in \$1,000)	Proposed Tax Adjustment Credit (in \$1,000)	Net Distribution Revenue Increase (in \$1,000)	Net Total Bill Increase (%)
<u>Calculation of TSG-F Increase</u>					
1	TSG-F	\$ 525	\$ -	\$ 525	3.23%
<u>Calculation of TSG-NF, CIG, & CSG Increase</u>					
2	TSG-NF	\$ 3,798	\$ -	\$ 3,798	2.15%
3	CIG	\$ 600	\$ -	\$ 600	3.44%
4	CSG	\$ 228	\$ -	\$ 228	2.11%
<u>Calculation of Margin Rates (RSG, GSG, LVG & SLG) Increase</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 2 Col 10 WP-SSTAC-1 G = Col 2 + Col 3 = Col 4 /
Page 2 Col 5

EXHIBIT P-9G
Schedule SS-G9

Service Charge Calculations

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Notes
	Average Distribution Increase =				23.312%				From Schedule SS-G8 pg. 1, line 4	
line #	Rate	Distribution Access Rev Req (in \$1,000)	Customer Service Rev Req (in \$1,000)	Measurement Rev Req (in \$1,000)	COS Indicated Total Rev Req (in \$1,000)	# of Customers	Cost Based Monthly Service Charge (\$/month)	Current Monthly Service Charge (\$/month)	Proposed Limited Monthly Service Charge (\$/month)	
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
Notes:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		values for RSG, GSG & LVG for Cols 2, 3, & 4 from SS-G7 pg 2, lines 20, 23 & 24			=(2) + (3) + (4)	RSG, GSG & LVG from SS-G7, pg 2 line 1	= (5)*1000 / (6) / 12 rounded to \$.01	SS-G12	based on methodology described	
		values for TSG-F for Cols 2, 3 & 4 from SS-G7, pg 1, lines 1, 4 & 5				TSG-F from COS workpapers				

EXHIBIT P-9G
Schedule SS-G9
Page 2 of 2

[illegible]

ACTUAL

"5 and 7" Months Ended June 30, 2018
(Units, \$, 000)

	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	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	THERMS	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
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	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	0.327756	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
44	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-I	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 - 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

	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	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														
	THERMS	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
17	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
18	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														
	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
34	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
35	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	0.337523
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
44	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-I	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 - 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

	AVG \$/THERM w/o SUT	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
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
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	0.349854	0.337617	0.000000
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

53 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).

54 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.

55 BGSS-RSG does not include any BGSS-RSG Bill Credits.

56 GSG includes Off-Peak usage.

57 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.

58 All BGSS rates exclude SUT.

Gas Schedule SS-G11
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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.

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)

Schedule SS-G11
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<u>Rate Schedule</u>		<u>Actual</u>		<u>Weather Normalized</u>		<u>Difference</u>	
		<u>Therms</u>	<u>Revenue</u>	<u>Therms</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(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	<u>3,765,199</u>	<u>\$1,736,747</u>	<u>3,586,696</u>	<u>\$1,763,342</u>	<u>\$26,595</u>	<u>1.53</u>

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

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)

Schedule SS-G11
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Rate Schedule		Annualized		Proposed		Difference	
		Weather Normalized					
		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

Gas Revenue Requirement \$186,695

	Increase Before Mac Adjustment	Increase Above	MAC Adjustment
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	<u>\$187,266</u>	<u>\$190,506</u>	<u>3,240</u>

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.

**RATE SCHEDULE RSG
RESIDENTIAL SERVICE
"5 and 7" Months Ended June 30, 2018**
(Therms & Revenue - Thousands, Rate - \$/Therm)

	Actual			Weather Normalized			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
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
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 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

Notes:

Rates are annual averages derived from actual, excluding SUT.

Filing "5 and 7"

**RATE SCHEDULE RSG
RESIDENTIAL SERVICE
"5 and 7" Months Ended June 30, 2018
(Therms & Revenue - Thousands, Rate - \$/Therm)**

Schedule SS-G11
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	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
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
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
24 Miscellaneous			0			0	0.00	0.00
25 Supply subtotal	1,476,195		\$508,305	1,476,195		\$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)
29 Total Delivery + Supply	1,476,207		\$1,248,624	1,476,207		\$1,398,403	149,779.00	12.00

Notes:

All customers assumed to be on BGSS.

Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018 plus applicable BGSS charges.

**RATE SCHEDULE RSG
RESIDENTIAL SERVICE
"5 and 7" Months Ended June 30, 2018
(Therms & Revenue - Thousands, Rate - \$/Therm)**

Year 2 Service Charge IncreaseYear 3 Service Charge Increase

Annualized						Annualized					
Weather Normalized			Difference			Weather Normalized			Difference		
Units	Rate	Revenue	Revenue	Percent		Units	Rate	Revenue	Revenue	Percent	
(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)		(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
Delivery											
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		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			112	0	0.00			112	0	0.00	
16 Delivery Subtotal w unbilled			\$890,951	\$1	0.00			\$890,951	(\$0)	0.00	
Supply											
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			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			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	

Notes:

All customers assumed to be on BGSS.

Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018 plus applicable BGSS charges.

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

	Actual			Weather Normalized			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	1,686,862	11.92	\$20,109	1,686,862	11.92	\$20,109	\$0	0.00
2 Distribution Charge Pre 7/14/97	2,057	0.245503	505	2,099	0.245831	516	11	2.18
3 Distribution Charge All others	277,322	0.257448	71,396	282,475	0.257357	72,697	1,301	1.82
4 Off-Peak Dist Charge - Pre 7/14/97	0	0.000000	0	0	0.000000	0	0	0.00
5 Off-Peak Dist Charge - All Others	58	0.120690	7	58	0.120690	7	0	0.00
6 Balancing Charge	162,669	0.082597	13,436	164,718	0.082620	13,609	173	1.29
7 SBC	279,437	0.043595	12,182	284,632	0.043583	12,405	223	1.83
8 Margin Adjustment	279,437	(0.006341)	(1,772)	284,632	(0.006342)	(1,805)	(33)	1.86
9 Weather Normalization	162,669	0.022776	3,705	164,718	0.022760	3,749	44	1.19
10 Green Programs Recovery Charge	279,437	0.004767	1,332	284,632	0.004782	1,361	29	2.18
11 Tax Adjustment Credit	279,437	0.000000	0	284,632	0.000000	0	0	0.00
12 Green Enabling Mechanism	279,437	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	279,437		\$120,599	284,632		\$122,347	\$1,748	1.45
17 Unbilled Delivery			90			90	0	0.00
18 Delivery Subtotal w unbilled			\$120,689			\$122,437	\$1,748	1.45
19								
Supply								
21 BGSS	211,494	0.473068	\$100,051	215,361	0.473359	\$101,943	1,892	1.89
22 Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
23								
24 Miscellaneous			(42)			(42)	0	0.00
25 Supply subtotal	211,494		\$100,009	215,361		\$101,901	\$1,892	1.89
26 Unbilled 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								
31								
32								
33 Notes:								
34 Rates are annual averages derived from actual, excluding SUT.								
35								

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

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
<u>Delivery</u>								
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								
<u>Supply</u>								
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		<u>\$272,396</u>	284,632		<u>\$293,677</u>	<u>\$21,281</u>	7.81

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32
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34 Notes:
35 All customers assumed to be on BGSS.
36 Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018
37 plus applicable BGSS charges.
38

	Actual			Weather Normalized			Difference	
	Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
Delivery								
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								
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								
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

35 Notes:
36 Rates are annual averages derived from actual, excluding SUT.
37

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

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
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								
Supply								
22 BGSS	698,992	0.522455	\$365,192	698,992	0.522455	\$365,192	\$0	0.00
23 Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
24 BGSS Contrib. from TSG-F, TSG-NF & CIG	0	0.000000	0	698,992	(0.000308)	(215)	(215)	0.00
25								
26 Miscellaneous			(129)			(129)	0	0.00
27 Supply Subtotal	698,992		\$365,063	698,992		\$364,848	(\$215)	(0.06)
28 Unbilled Supply			(2,078)			(2,077)	1	(0.05)
29 Supply Subtotal w unbilled			\$362,985			\$362,771	(\$214)	(0.06)
30								
31 Total Delivery + Supply	698,992		\$551,969	698,992		\$566,251	\$14,282	2.59
32								
33								
34								
35								
36 Notes:								
37 All customers assumed to be on BGSS.								
38 Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018								
39 plus applicable BGSS charges.								
40								

RATE SCHEDULE CIG
COGENERATION INTERRUPTIBLE SERVICE
"5 and 7" Months Ended June 30, 2018
(Therms & Revenue - Thousands, Rate - \$/Therm)

		Actual			Weather Normalized			Difference	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
Delivery									
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									
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			\$9,651			\$9,651	\$0	0.00
25									
26	Total Delivery + Supply	40,072		\$14,090	40,072		\$14,090	\$0	0.00

Notes:

Rates are annual averages derived from actual, excluding SUT.

RATE SCHEDULE CIG
COGENERATION INTERRUPTIBLE SERVICE
"5 and 7" Months Ended June 30, 2018
(Therms & Revenue - Thousands, Rate - \$/Therm)

		Annualized Weather Normalized			Proposed			Difference	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<u>Delivery</u>									
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	<u>Supply</u>								
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		\$17,437	40,072		\$18,037	\$600	3.44

27
28
29
30 Notes:

31 All customers assumed to be on BGSS.

32 Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018
33 plus applicable BGSS charges.

34

**RATE SCHEDULE SLG
STREET LIGHTING SERVICE
"5 and 7" Months Ended June 30, 2018**
(Therms & Revenue - Thousands, Rate - \$/Therm)

		Actual			Weather Normalized			Difference	
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<u>Delivery</u>									
1	Single	10.392	9.6316	\$100.092	10.392	9.6316	\$100.092	\$0.000	0.00
2	Double Inverted	0.108	9.4815	1.024	0.108	9.4815	1.024	0.000	0.00
3	Double Upright	0.588	8.3912	4.934	0.588	8.3912	4.934	0.000	0.00
4	Triple prior to 1/1/93	18.096	9.4856	171.651	18.096	9.4856	171.651	0.000	0.00
5	Triple on and after 1/1/93	0.420	61.9952	26.038	0.420	61.9952	26.038	0.000	0.00
6	Distribution Therm Charge	577.546	0.095900	55.393	577.546	0.095900	55.393	0.000	0.00
7	SBC	577.546	0.044667	25.797	577.546	0.044667	25.797	0.000	0.00
8	Margin Adjustment	577.546	(0.010564)	(6.101)	577.546	(0.010564)	(6.101)	0.000	0.00
9	Green Programs Recovery Charge	0.000	0.000000	2.789	0.000	0.000000	2.789	0.000	0.00
10	Tax Adjustment Credit	0.000	0.000000	0.000	0.000	0.000000	0.000	0.000	0.00
11	Green Enabling Mechanism	0.000	0.000000	0.000	0.000	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)			(51.862)	0.000	0.00
15	Delivery Subtotal	577.546		\$329.755	577.546		\$329.755	\$0.000	0.00
16	Unbilled Delivery			0.000			0.000	0.000	0.00
17	Delivery Subtotal w unbilled			\$329.755			\$329.755	\$0.000	0.00
18									
19	<u>Supply</u>								
20	BGSS	200.350	0.470931	\$94.351	200.350	0.470931	\$94.351	\$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	Miscellaneous			94.351			94.351	0.000	0.00
23	Supply Subtotal	200.350		\$188.702	200.350		\$188.702	\$0.000	0.00
24	Unbilled Supply			94.351			94.351	0.000	0.00
25	Supply Subtotal w unbilled			\$283.053			\$283.053	\$0.000	0.00
26									
27	Total Delivery + Supply	577.546		\$612.808	577.546		\$612.808	\$0.000	0.00

Notes:

SLG units and revenues shown to 3 decimals.

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			Proposed			Difference	
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
Delivery									
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)

32 Notes:

33 All customers assumed to be on BGSS.

34 SLG units and revenues shown to 3 decimals.

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

36 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)

Exhibit P9-G
Schedule SS-G11
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		Actual			Weather Normalized			Difference	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<u>Delivery</u>									
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, Agreements	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	<u>Supply</u>								
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		<u>\$3,688.651</u>	24,319		<u>\$3,688.651</u>	<u>\$0.000</u>	0.00

31 Notes:
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)

Exhibit P9-G
Schedule SS-G11
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		Annualized Weather Normalized			Proposed			Difference	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<u>Delivery</u>									
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, Agreements	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		<u>\$16,262.359</u>	24,319		<u>\$16,788.359</u>	<u>\$526.000</u>	3.23

Notes:

All customers assumed to be on BGSS.

TSG-F revenues shown to 3 decimals.

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

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			Weather Normalized			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
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								
Supply								
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 Notes:								
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 Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
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
Supply								
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

Notes:

34 All customers assumed to be on BGSS.
35 Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018
36 plus applicable BGSS charges.

Filing "5 and 7"

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

Schedule SS-G11
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	Actual			Weather Normalized			Difference	
	Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 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 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			110	0	0.00
21 Delivery Subtotal	984,018		9,473	984,018		9,473	0	0.00
22 Unbilled Delivery			494			494	0	0.00
23 Delivery Subtotal w/ Unbilled	984,018		9,967	984,018		9,967	0	0.00
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	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
47 Notes:

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

Filing "5 and 7"

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

Schedule SS-G11
Page 20 of 22

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
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 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			110	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
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

Filing "5 and 7"

Gas Tariff Rates
for Petition Schedules 1 & 2

Schedule SS-G11
Page 21 of 22

Rate Schedule		Present		Proposed	
		<u>Charge without/SUT</u>	<u>Charge Including SUT</u>	<u>Charge without/SUT</u>	<u>Charge Including SUT</u>
RSG	Service Charge	\$5.46	\$5.82	\$7.74	\$8.25
	Distribution Charges	\$0.321832	\$0.343153	\$0.393819	\$0.419910
	Balancing Charge	\$0.084457	\$0.090052	\$0.084457	\$0.090052
	Off-Peak Use	\$0.160916	\$0.171577	\$0.196910	\$0.209955
GSG	Service Charge	\$12.23	\$13.04	\$16.51	\$17.60
	Distribution Charge - Pre July 14, 1997	\$0.259499	\$0.276691	\$0.309160	\$0.329642
	Distribution Charge - All Others	\$0.259499	\$0.276691	\$0.309160	\$0.329642
	Balancing Charge	\$0.084457	\$0.090052	\$0.084457	\$0.090052
	Off-Peak Use Dist Charge - Pre July 14, 1997	\$0.129750	\$0.138345	\$0.154580	\$0.164821
	Off-Peak Use Dist Charge - All Others	\$0.129750	\$0.138345	\$0.154580	\$0.164821
LVG	Service Charge	\$100.12	\$106.75	\$135.13	\$144.08
	Demand Charge	\$4.0054	\$4.2708	\$4.2702	\$4.5531
	Distribution Charge 0-1,000 pre July 14, 1997	\$0.047350	\$0.050487	\$0.064993	\$0.069299
	Distribution Charge over 1,000 pre July 14, 1997	\$0.041279	\$0.044014	\$0.035954	\$0.038336
	Distribution Charge 0-1,000 post July 14, 1997	\$0.047350	\$0.050487	\$0.064993	\$0.069299
	Distribution Charge over 1,000 post July 14, 1997	\$0.041279	\$0.044014	\$0.035954	\$0.038336
	Balancing Charge	\$0.084457	\$0.090052	\$0.084457	\$0.090052
SLG	Single-Mantle Lamp	\$9.6316	\$10.2697	\$10.4254	\$11.1161
	Double-Mantle Lamp, inverted	\$9.4856	\$10.1140	\$10.4254	\$11.1161
	Double Mantle Lamp, upright	\$8.3906	\$8.9465	\$10.4254	\$11.1161
	Triple-Mantle Lamp, prior to January 1, 1993	\$9.4856	\$10.1140	\$10.4254	\$11.1161
	Triple-Mantle Lamp, on and after January 1, 1993	\$61.9958	\$66.1030	\$67.9238	\$72.4238
	Distribution Therm Charge	\$0.115157	\$0.122786	\$0.064866	\$0.069163

Gas Tariff RatesSchedule SS-G11
Page 22 of 22

		<u>Present</u>	<u>Charge Including SUT</u>	<u>Proposed</u>	<u>Charge Including SUT</u>
		<u>Charge</u>		<u>Charge</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

COMPARISON OF TYPICAL BILLS
Rate Schedule RSG

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
Service Charge	12	12	12	12	12	12	12	12	12	12	12
Therm Usage	907	102	357	551	691	813	934	1,069	1,228	1,460	2,217
Balancing Therms	563	19	140	265	352	426	497	576	666	797	1,121
Total	907	102	357	551	691	813	934	1,069	1,228	1,460	2,217
Average Therm Use	76	9	30	46	58	68	78	89	102	122	185
<u>Present Bill</u>											
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
Total Supply	334.63	37.72	131.75	203.22	254.98	300.13	344.70	394.47	453.15	538.67	818.00
	\$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
<u>Proposed Bill</u>											
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
Total Supply	333.92	37.64	131.48	202.80	254.45	299.50	343.97	393.64	452.20	537.53	816.29
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
<u>Increase Amount</u>											
Delivery	\$21.13	\$28.26	\$26.00	\$24.29	\$23.05	\$21.96	\$20.89	\$19.69	\$18.29	\$16.23	\$9.53
Supply	(0.71)	(0.08)	(0.27)	(0.42)	(0.53)	(0.63)	(0.73)	(0.83)	(0.95)	(1.14)	(1.71)
Totals	\$20.42	\$28.18	\$25.73	\$23.87	\$22.52	\$21.33	\$20.16	\$18.86	\$17.34	\$15.09	\$7.82
<u>Increase Percent</u>											
Delivery	4.4	25.3	11.6	7.8	6.1	5.1	4.3	3.6	2.9	2.2	0.9
Supply	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Totals	2.5	18.9	7.2	4.6	3.6	2.9	2.4	2.0	1.6	1.2	0.4

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

COMPARISON OF TYPICAL BILLS**Rate Schedule RSG****Excluding Tax Adjustment Credit**

		Annual Usages										
Units		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	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)	(0.08)	(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

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

COMPARISON OF TYPICAL BILLS
Rate Schedule GSG

		Annual Usages									
<u>Units</u>	<u>Class Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1 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											
11 <u>Present Bill</u>											
12 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
13 Total Supply	1,129.74	72.75	199.97	334.69	495.67	689.87	949.52	1,317.70	1,914.90	2,954.54	5,492.76
14	\$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											
16											
17											
18 <u>Proposed Bill</u>											
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 <u>Increase Amount</u>											
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 <u>Increase Percent</u>											
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											
40											

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

COMPARISON OF TYPICAL BILLS
Rate Schedule GSG
Excluding Tax Adjustment Credit

		Annual Usages									
<u>Units</u>	<u>Class Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1 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											
11 Present Bill											
12 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
13 Total Supply	1,129.74	72.75	199.97	334.69	495.67	689.87	949.52	1,317.70	1,914.90	2,954.54	5,492.76
14	\$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											
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											
37											
38											
39											
40											

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

COMPARISON OF TYPICAL BILLS
Rate Schedule LVG

		Annual Usages									
<u>Units</u>	<u>Class Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1 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											
10 Average Therm Use	3,175	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
11											
12											
13 <u>Present Bill</u>											
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	\$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											
20 <u>Proposed Bill</u>											
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 <u>Increase Amount</u>											
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											
34 <u>Increase Percent</u>											
35 Delivery	(16.1)	1.7	(4.0)	(7.4)	(10.1)	(11.8)	(14.3)	(16.1)	(18.2)	(20.8)	(24.7)
36 Supply	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
37 Totals	(5.5)	0.7	(1.7)	(3.0)	(3.9)	(4.4)	(5.2)	(5.7)	(6.3)	(7.0)	(7.1)
38											
39											
40											
41											
42											

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

COMPARISON OF TYPICAL BILLS

Rate Schedule LVG

Excluding Tax Adjustment Credit

		Annual Usages									
Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 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											
10 Average Therm Use	3,175	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
11											
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	\$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											
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											
34 Increase Percent											
35 Delivery	(16.1)	1.7	(4.0)	(7.4)	(10.1)	(11.8)	(14.3)	(16.1)	(18.2)	(20.8)	(24.7)
36 Supply	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
37 Totals	(5.5)	0.7	(1.7)	(3.0)	(3.9)	(4.4)	(5.2)	(5.7)	(6.3)	(7.0)	(7.1)
38											
39											
40											
41											
42											

Notes:

Bills include SUT

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

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	TSG Firm (5)
S	1	SUMMARY OF RESULTS	Sub-Schedule Ref					
S	2	DEVELOPMENT OF RETURN						
S	3							
S	4	RATE BASE						
S	5	Plant in Service						
S	6	Production Plant 304-320	SCH, LN	54,051,153	34,404,858	6,551,287	13,095,009	0
S	7	Storage Plant 360-363	SCH, LN	10,637,156	6,770,805	1,289,280	2,577,071	0
S	8	Transmission Plant 365-371	SCH, LN	88,966,347	53,516,155	10,497,614	24,182,363	16,500
S	9	Distribution Plant						753,715
S	10	Land & Structures 374-375	SCH, LN	53,869,741	38,296,354	6,587,006	8,701,108	17,526
S	11	Mains 376	SCH, LN	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681
S	12	Compressor Station Equipment 377	SCH, LN	0	0	0	0	0
S	13	Meas & Regulating Station Equip 378-379	SCH, LN	170,186,128	102,372,499	20,081,169	46,259,095	31,564
S	14	Services 380	SCH, LN	2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579
S	15	Meters 381	SCH, LN	257,235,090	171,445,816	59,459,731	26,326,375	1
S	16	Meter Installations 382	SCH, LN	145,989,543	133,096,274	11,675,079	1,217,853	0
S	17	House Regulators & Install 383-384	SCH, LN	137,183,305	122,770,768	11,114,414	3,291,764	6
S	18	Industrial Meas & Reg Station Equip 385	SCH, LN	83,488,964	9,721,823	19,714,375	49,389,685	750
S	19	Other Property on Cust Premises 386	SCH, LN	0	0	0	0	0
S	20	Other Equipment (Street Lighting) 387	SCH, LN	1,521,717	0	0	0	1,521,717
S	21	Asset Retirement Obligation 388	SCH, LN	10,834,324	6,514,889	1,277,831	2,947,542	2,027
S	22	Total Distribution Plant	SCH, LN	6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851
S	23	General Plant E389-E399	SCH, LN	94,801,809	67,569,925	11,243,325	15,453,148	33,150
S	24	Common Plant C389-C399	SCH, LN	78,873,337	61,744,769	8,249,148	8,496,628	16,865
S	25	Intangible Plant E301-E303, E399, C303-C390	SCH, LN	5,857,613	5,304,666	462,358	69,991	(54)
S	26	Total Plant in Service	SCH, LN	6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312
S	27							33,354,996
S	28	Less: Reserve for Depreciation and Amortization	SCH, LN	2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943
S	29							14,575,821
S	30	Plus: Rate Base Additions						
S	31	Working Capital	SCH, LN	292,311,129	223,485,828	33,736,138	33,841,285	150,937
S	32	Capital Stimulus Adjust (Pro Forma #13)	SCH, LN	0	0	0	0	0
S	33	Capital Lease Plt & Reserve Deduct	SCH, LN	96,280	75,372	10,070	10,372	21
S	34	Plus: Rate Base Deductions						447
S	35	Customer Advances	SCH, LN	(19,722,411)	(14,117,315)	(2,323,075)	(3,188,240)	(3,616)
S	36	Unbilled Revenue	SCH, LN	(159,485,336)	(113,199,727)	(19,443,164)	(25,999,188)	(50,892)
S	37	Deferred Income Taxes and Credits	SCH, LN	(1,884,131,629)	(1,337,490,441)	(229,692,482)	(306,968,338)	(602,468)
S	38							(9,377,900)
S	39							
S	40	TOTAL RATE BASE		2,672,020,626	1,939,043,169	335,465,606	387,489,367	406,351
S	41							9,616,133
S	42							
S	43							
S	44							
S	45							
S	46							
S	47							
S	48							
S	49	SUMMARY OF RESULTS	Sub-Schedule Ref					
S	50	DEVELOPMENT OF RETURN						
S	51							
S	52	RATE BASE	SCH, LN	3,733,086,585	2,694,486,667	465,721,155	557,435,536	724,016
S	53							14,719,211
S	54	OPERATING REVENUES						
S	55	Rate Revenues from Customers	SCH, LN	874,406,439	645,913,123	103,345,951	120,908,999	529,056
S	56	Other Operating Revenues	SCH, LN	50,251,258	47,376,293	1,318,764	1,553,870	173
S	57	Revenues from Other Sources	SCH, LN	0	0	0	0	0
S	58	Less: Provisions for Rate Refunds	SCH, LN	0	0	0	0	0
S	59	TOTAL OPERATING REVENUES		924,657,697	693,289,416	104,664,715	122,462,869	529,229
S	60							3,711,469
S	61	OPERATING EXPENSES						
S	62	Operation and Maintenance Expense						
S	63	Gas Production and Supply Expense	SCH, LN	6,899,840	4,136,342	804,023	1,903,831	1,476
S	64	Storage Expense	SCH, LN	474,404	301,970	57,500	114,934	0
S	65	Transmission Expense	SCH, LN	2,558,168	1,538,822	301,852	695,348	474
S	66	Distribution Expense	SCH, LN	100,930,816	78,501,179	10,160,858	11,677,822	293,545
S	67	Customer Accounts Expense	SCH, LN	101,220,275	85,528,632	9,395,701	5,899,509	849
S	68	Customer Service & Information Expense	SCH, LN	2,140,391	1,869,053	203,456	61,038	42
S	69	Sales Expense	SCH, LN	924,164	802,266	95,341	26,434	16
S	70	Administrative and General Expense	SCH, LN	105,459,010	88,196,454	8,241,489	8,567,127	96,678
S	71	Total Operation and Maintenance Expense	SCH, LN	320,607,069	260,874,717	29,260,220	28,946,043	393,080
S	72	Depreciation Expense	SCH, LN	123,362,242	87,722,253	14,967,295	20,022,885	38,890
S	73	Amortization Expense	SCH, LN	(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(4,205)
S	74	Taxes Other Than Income Taxes	SCH, LN	18,555,601	15,466,938	1,463,916	1,560,479	9,699
S	75	Proforma Expense Adjustments	SCH, LN	(114,994,686)	(86,458,701)	(12,363,315)	(15,622,342)	(43,445)
S	76	State Income Taxes	SCH, LN	41,866,108	30,171,479	5,194,186	6,318,928	9,327
S	77	Federal Income Taxes	SCH, LN	112,596,464	81,520,932	14,050,799	16,570,248	21,691
S	78	Provision for Deferred Income Taxes	SCH, LN	158,802,288	113,282,628	19,145,070	25,543,670	50,613
S	79	Income Taxes Deferred in Prior Years	SCH, LN	0	0	0	0	0
S	80	Investment Tax Credit Adjustment (Net)	SCH, LN	0	0	0	0	0
S	81	TOTAL OPERATING EXPENSES		648,409,290	493,897,403	70,201,349	81,212,639	475,651
								2,622,247

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
S	82								
S	83	OPERATING INCOME (RETURN)		276,248,407	199,392,013	34,463,366	41,250,230	53,577	1,089,222
S	84	Plus Operating Income Adjustment	SCH , LN	0	0	0	0	0	0
S	85	TOTAL NET OPERATING INCOME		276,248,407	199,392,013	34,463,366	41,250,230	53,577	1,089,222
S	86								
S	87	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	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
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	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)							
S	100								
S	101	RATE BASE	SCH , LN	3,733,086,585	2,694,486,667	465,721,155	557,435,536	724,016	14,719,211
S	102								
S	103	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	104								
S	105	RETURN (RATE BASE * 7.40% ROR)		276,248,407	199,392,013	34,463,365	41,250,230	53,577	1,089,222
S	106								
S	107	PLUS:							
S	108	OPERATING EXPENSES							
S	109	Total Operation and Maintenance Expense	SCH , LN	320,607,069	260,874,717	29,260,220	28,946,043	393,080	1,133,009
S	110	Depreciation Expense	SCH , LN	123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,920
S	111	Amortization Expense	SCH , LN	(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(4,205)	(64,658)
S	112	Taxes Other Than Income Taxes	SCH , LN	18,555,601	15,466,938	1,463,916	1,560,479	9,699	54,569
S	113	Proforma Expense Adjustments	SCH , LN	(114,984,686)	(86,458,701)	(12,363,315)	(15,622,342)	(43,445)	(496,882)
S	114	Income Taxes	CALCULATED	154,462,572	111,692,411	19,244,985	22,889,176	31,019	604,982
S	115	Provision for Deferred Income Taxes	SCH , LN	158,802,288	113,282,628	19,145,070	25,543,670	50,613	780,308
S	116	Income Taxes Deferred in Prior Years	SCH , LN	0	0	0	0	0	0
S	117	Investment Tax Credit Adjustment (Net)	SCH , LN	0	0	0	0	0	0
S	118	TOTAL OPERATING EXPENSES		648,409,290	493,897,403	70,201,349	81,212,639	475,651	2,622,247
S	119								
S	120	EQUALS TOTAL COST OF SERVICE		924,657,697	693,289,416	104,664,715	122,462,869	529,229	3,711,469
S	121								
S	122	LESS:							
S	123	Other Operating Revenues	SCH , LN	50,251,258	47,376,293	1,318,764	1,553,870	173	2,159
S	124	Revenues from Other Sources	SCH , LN	0	0	0	0	0	0
S	125	Plus: Provisions for Rate Refunds	SCH , LN	0	0	0	0	0	0
S	126	EQUALS:							
S	127	BASE RATE SALES @ EQUALIZED ROR 7.40%		874,406,439	645,913,123	103,345,951	120,908,999	529,056	3,709,310
S	128								
S	129	TOTAL COST OF SERVICE INCREASE/DECREASE		0	(0)	(0)	0	(0)	(0)
S	130	REVENUE INCREASE TO RETAIL REVENUES (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S	131								
S	132								
S	133								
S	134								
S	135								
S	136								
S	137								
S	138								
S	139								
S	140								
S	141								
S	142								
S	143								
S	144								
RBP	1	DEVELOPMENT OF RATE BASE							
RBP	2								
RBP	3	GAS PLANT IN SERVICE							
RBP	4								
RBP	5	INTANGIBLE PLANT - G301-G303							
RBP	6	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
RBP	7	Choice Project	not_used	0	0	0	0	0	0
RBP	8	GSMIS - meter related	not_used	0	0	0	0	0	0
RBP	9	- regulator related	not_used	0	0	0	0	0	0
RBP	10	- appliance safety related	not_used	0	0	0	0	0	0
RBP	11	- Comp Svs related	not_used	0	0	0	0	0	0
RBP	12	- Cust Svs related	not_used	0	0	0	0	0	0
RBP	13	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0
RBP	14								
RBP	15	C303 - INTANGIBLE PLANT - CUST SERVICE							
RBP	16	Customer Service	CUSTSVSX	6,057,549	5,414,690.06	492,744	127,424	76	22,615
RBP	17	Measurement	MRCOST_07	170,522	154,019.39	13,550	2,953	0	0
RBP	18	Not Used	not_used	0	0.00	0	0	0	0

COS Test Year - 12 Months Actual 2016									
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBP	19	G399.1 Asset Retirement Costs of General Plt	GENPLT	(370,458)	(264,043.46)	(43,936)	(60,386)	(130)	(1,963)
RBP	20	Not Used	not_used	0	0.00	0	0	0	0
RBP	21	TOTAL ACCOUNTS G303-G390.4,G399		5,857,613	5,304,665.99	462,358	69,991	(54)	20,653
RBP	22								
RBP	23	TOTAL INTANGIBLE PLANT		5,857,613	5,304,666	462,358	69,991	(54)	20,653
RBP	24								
RBP	25	PRODUCTION PLANT							
RBP	26	G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP	27	Not Used	not_used	0	0	0	0	0	0
RBP	28	TOTAL PRODUCTION PLANT		54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP	29								
RBP	30	STORAGE PLANT							
RBP	31	G360-G363 - All Land & Equipment	BALANCE_04	10,637,156	6,770,805	1,289,280	2,577,071	0	0
RBP	32	Not Used	not_used	0	0	0	0	0	0
RBP	33	TOTAL STORAGE PLANT		10,637,156	6,770,805	1,289,280	2,577,071	0	0
RBP	34								
RBP	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
RBP	37	G366 Structures & Improvements	AVGPEAK_04	0	0	0	0	0	0
RBP	38	G367 Mains	AVGPEAK_04	79,321,099	47,714,225	9,359,519	21,560,643	14,711	672,001
RBP	39	G369 Meas. & Reg. Station Equipment	AVGPEAK_04	4,224,120	2,540,946	498,426	1,148,178	783	35,786
RBP	40	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	48								
RBP	49								
RBP	50								
RBP	51	DISTRIBUTION PLANT							
RBP	52	G374-G375 Land & Structures							
RBP	53	General	DISTPLT	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
RBP	54	Not Used	not_used	0	0	0	0	0	0
RBP	55	Total Accounts G374-G375		53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
RBP	56								
RBP	57	G376 Mains							
RBP	58	Firm Allocation	AVGPEAK_04	2,609,642,309	1,569,784,840	307,925,610	709,339,199	484,004	22,108,656
RBP	59	CIG & TSG-NF Redistribution	TRANSPORT_04	56,400,874	33,358,618	6,515,086	15,973,734	14,677	538,760
RBP	60	Not Used	not_used	0	0	0	0	0	0
RBP	61	Total Account G376		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								
RBP	65	G378-G379 Meas & Regulatory Equipment							
RBP	66	Firm Investment	AVGPEAK_04	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,802
RBP	67	Not Used	not_used	0	0	0	0	0	0
RBP	68	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	Firm Allocation	SERVICES_03	2,840,316,509	2,340,387,517	334,236,998	163,232,115	0	2,459,878
RBP	72	CIG & TSG-NF Redistribution	TRANSPORT_03	13,753,313	8,134,475	1,588,699	3,895,184	3,579	131,376
RBP	73	Not Used	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	75								
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	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	Total Account G381		257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
RBP	81								
RBP	82	G382 Meter Installations							
RBP	83	Firm Allocation	MTRINSTAL_07	145,987,951	133,095,332	11,674,895	1,217,402	0	321
RBP	84	CIG & TSG-NF Redistribution	TRANSPORT_07	1,592	942	184	451	0	15
RBP	85	Not Used	not_used	0	0	0	0	0	0
RBP	86	Total Account E382		145,989,543	133,096,274	11,675,079	1,217,853	0	337
RBP	87								
RBP	88								
RBP	89								
RBP	90								
RBP	91								
RBP	92								
RBP	93								
RBP	94								
RBP	95								
RBP	96								
RBP	97	GAS PLANT IN SERVICE CONTINUED							
RBP	98								
RBP	99	DISTRIBUTION PLANT CONTINUED							

COS Test Year - 12 Months Actual 2016									
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
RBP	100								
RBP	101	G383-384 House Regulators & Installation							
RBP	102	Firm Allocation - Regulators - G383	HOUSEREG_03	38,504,809	32,617,782	3,995,936	1,886,182	0	4,910
RBP	103	Firm Allocation - Installation - G384	HSEREGINST_03	98,655,591	90,139,439	7,115,833	1,399,095	0	1,224
RBP	104	CIG & TSG-NF Redistribution	TRANSPORT_03	22,904	13,547	2,646	6,487	6	219
RBP	105	Not Used	not_used	0	0	0	0	0	0
RBP	106	Total Account G383-384		137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
RBP	107								
RBP	108	G385 Industrial Meas and Regul Station Equip							
RBP	109	Firm Allocation - Regulators	LRGREG_03	40,304,082	8,017,957	14,440,886	13,459,495	0	4,385,743
RBP	110	Firm Allocation - Meters	LRGMTR_07	40,304,082	0	4,940,716	35,114,296	0	249,070
RBP	111	CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	1,440,400	851,933	166,386	407,947	375	13,759
RBP	112	CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	1,440,400	851,933	166,386	407,947	375	13,759
RBP	113	Not Used	not_used	0	0	0	0	0	0
RBP	114	Total Account G385		83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
RBP	115								
RBP	116	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
RBP	117								
RBP	118	G387-Other Equipment							
RBP	119	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	0	1,011,930	0
RBP	120	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	509,787	0	0	0	509,787	0
RBP	121	Total Accounts G387		1,521,717	0	0	0	1,521,717	0
RBP	122								
RBP	123	G388 - Asset Retirement Obligations	PLT_376	10,834,324	6,514,889	1,277,831	2,947,542	2,027	92,035
RBP	124								
RBP	125	TOTAL DISTRIBUTION PLANT		6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851	31,712,441
RBP	126								
RBP	127								
RBP	128								
RBP	129								
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								
RBP	145	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
RBP	150	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
RBP	151	Appliance Safety Related	CINST_04	0	0	0	0	0	0
RBP	152	Distribution Delivery	DISTPLTXMTR	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,261
RBP	153	Competitive Service	COMPSPVSWK_04	0	0	0	0	0	0
RBP	154	SONPRNP Related	CUSTAUG_04	0	0	0	0	0	0
RBP	155	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
RBP	156	Total Accounts E390-E398		94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,261
RBP	157								
RBP	158	C389-C399 COMMON PLANT							
RBP	159	ASB Work Related	CINST_04	0	0	0	0	0	0
RBP	160	Meter Plant Related	METERPLT	0	0	0	0	0	0
RBP	161	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
RBP	162	Not Used	not_used	0	0	0	0	0	0
RBP	163	Customer Service Related	CUSTSVSX	30,712,825	27,453,418	2,498,296	646,063	385	114,663
RBP	164	Distribution Delivery Related	DISTPLTXMTR	36,360,558	25,915,963	4,312,297	5,926,945	12,714	192,639
RBP	165	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
RBP	166	Unassigned	TOTPLT	11,799,954	8,375,389	1,438,555	1,923,620	3,765	58,625
RBP	167	Total Accounts C389-C399		78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,927
RBP	168								
RBP	169	TOTAL GENERAL AND COMMON PLANT		173,675,146	129,314,694	19,492,474	23,949,776	50,014	868,188
RBP	170								
RBP	171								
RBP	172	TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354,996
RBP	173								
RBP	174								
RBP	175								
RBP	176								
RBP	177								
RBP	178								
RBP	179								
RBP	180								

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
RBP	181							
RBP	182							
RBP	183							
RBP	184							
RBP	185							
RBP	186							
RBP	187							
RBP	188							
RBP	189							
RBP	190							
RBP	191							
RBP	192							
RBD	1	LESS: DEPRECIATION RESERVE & AMORT						
RBD	2							
RBD	3	G301-G303 - INTANGIBLE PLANT - RESERVE						
RBD	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0
RBD	5	Choice Project	not_used	0	0	0	0	0
RBD	6	GSMIS - meter related	not_used	0	0	0	0	0
RBD	7	- regulator related	not_used	0	0	0	0	0
RBD	8	- appliance safety related	not_used	0	0	0	0	0
RBD	9	- Comp Svs related	not_used	0	0	0	0	0
RBD	10	- Cust Svs related	not_used	0	0	0	0	0
RBD	11	Total Accounts E301-E303 Reserve		0	0	0	0	0
RBD	12							
RBD	13	C303 - INTANGIBLE PLANT - CUST SERVICE						
RBD	14	Customer Service	CUSTSVSX	1,758,988	1,572,315	143,083	37,001	22
RBD	15	Measurement	MRCOST_07	41,423	37,414	3,292	717	0
RBD	16	Not Used	not_used	0	0	0	0	0
RBD	17	G399.1 Asset Retirement Costs of General Plt	GENPLT	0	0	0	0	0
RBD	18	Not Used	not_used	0	0	0	0	0
RBD	19	TOTAL ACCOUNTS C303-G390.4,G399		1,800,411	1,609,729	146,374	37,719	22
RBD	20							
RBD	21	TOTAL INTANGIBLE PLANT		1,800,411	1,609,729	146,374	37,719	22
RBD	22							
RBD	23							
RBD	24	PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	35,951,717	6,845,836	13,683,768	0
RBD	25							
RBD	26	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	6,224,941	1,185,338	2,369,307	0
RBD	27							
RBD	28	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	27,591,616	5,412,312	12,467,833	8,507
RBD	29							
RBD	30							
RBD	31	DISTRIBUTION PLANT RESERVE						
RBD	32	G374-G375 Land & Structures Reserve	PLT_3745	37,333,548	26,540,665	4,565,018	6,030,161	12,146
RBD	33							
RBD	34	G376 Mains Reserve						
RBD	35	Firm Allocation	AVGPEAK_04	1,014,058,840	609,989,418	119,654,209	275,636,122	188,075
RBD	36	CIG & TSG-NF Redistribution	TRANSPORT_04	19,298,130	11,413,989	2,229,203	5,465,575	5,022
RBD	37	Not Used	not_used	0	0	0	0	0
RBD	38	Total Account G376		1,033,356,970	621,403,407	121,883,412	281,101,697	193,097
RBD	39							
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0
RBD	41							
RBD	42	G378-G379 Meas & Regulatory Equip Reserve						
RBD	43	Firm Investment	AVGPEAK_04	77,019,065	46,329,476	9,087,890	20,934,916	14,285
RBD	44	Not Used	not_used	0	0	0	0	0
RBD	45	Total Account G378-G379		77,019,065	46,329,476	9,087,890	20,934,916	14,285
RBD	46							
RBD	47							
RBD	48							
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED						
RBD	50							
RBD	51	DISTRIBUTION PLANT CONTINUED						
RBD	52							
RBD	53	G380 Services Reserve						
RBD	54	Firm Allocation	SERVICESR_03	783,395,795	654,521,214	88,717,495	38,974,051	0
RBD	55	CIG & TSG-NF Redistribution	TRANSPORT_03	6,209,011	3,672,355	717,227	1,758,503	1,616
RBD	56	Not Used	not_used	0	0	0	0	0
RBD	57	Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616
RBD	58							
RBD	59	G381 Meters Reserve						
RBD	60	Firm Allocation	SMMETERSR_07	19,192,159	12,967,609	4,290,983	1,933,236	0
RBD	61	CIG & TSG-NF Redistribution	TRANSPORT_07	3,301	1,952	381	935	1
RBD	62	Not Used	not_used	0	0	0	0	0
RBD	63	Total Account G381		19,195,460	12,969,561	4,291,364	1,934,171	1
RBD	64							
RBD	65	G382 Meter Installations Reserve						
RBD	66	Firm Allocation	MTRINSTALR_07	42,287,036	39,032,056	2,958,725	296,185	0
RBD	67	CIG & TSG-NF Redistribution	TRANSPORT_07	565	334	65	160	0
RBD	68	Not Used	not_used	0	0	0	0	0
RBD	69	Total Account E382		42,287,602	39,032,391	2,958,791	296,345	0

COS Test Year - 12 Months Actual 2016								
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG TSG Firm
				(1)	(2)	(3)	(4)	(5) (6)
RBD	70							
RBD	71	G383-384 House Regulators & Installation Reserve						
RBD	72	Firm Allocation - Regulators - G383	HOUSEREGR_03	18,990,814	15,975,699	2,013,202	995,760	0 6,152
RBD	73	Firm Allocation - Installation - G384	HSEREGINSTR_03	42,071,980	38,507,476	2,971,813	591,287	0 1,403
RBD	74	CIG & TSG-NF Redistribution	TRANSPORT_03	10,012	5,922	1,157	2,836	3 96
RBD	75	Not Used	not_used	0	0	0	0	0 0
RBD	76	Total Account G383-384		61,072,806	54,489,097	4,986,172	1,589,883	3 7,651
RBD	77							
RBD	78	G385 Industrial Meas and Regul Sta Equip Reserve						
RBD	79	Firm Allocation - Regulators	LRGREGR_03	11,491,185	404,953	4,914,733	3,362,025	0 2,809,474
RBD	80	Firm Allocation - Meters	LRGMTRR_07	11,491,185	0	1,397,152	9,954,542	0 139,490
RBD	81	CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	472,616	279,532	54,594	133,853	123 4,515
RBD	82	CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	472,616	279,532	54,594	133,853	123 4,515
RBD	83	Not Used	not_used	0	0	0	0	0 0
RBD	84	Total Account G385		23,927,602	964,016	6,421,072	13,584,274	246 2,957,994
RBD	85							
RBD	86	G386 Other Prop on Cust Prem	TRANSPORT_04	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
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	0	0	0	318,986 0
RBD	89							
RBD	90	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	91							
RBD	92							
RBD	93							
RBD	94							
RBD	95							
RBD	96							
RBD	97	DEPRECIATION RESERVE & AMORT CONTINUED						
RBD	98							
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
RBD	103	Regulator Plant Related	PLT_3834	0	0	0	0	0 0
RBD	104	Appliance Safety Related	CINST_04	0	0	0	0	0 0
RBD	105	Distribution Delivery	DISTPLTXMTR	48,514,558	34,578,718	5,753,740	7,908,105	16,964 257,031
RBD	106	Competitive Service	COMPSPSVWK_04	0	0	0	0	0 0
RBD	107	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0 0
RBD	108	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0 0
RBD	109	Total Accounts E390-E398		48,514,558	34,578,718	5,753,740	7,908,105	16,964 257,031
RBD	110							
RBD	111	C389-C399 COMMON PLANT						
RBD	112	ASB Work Related	CINST_04	0	0	0	0	0 0
RBD	113	Meter Plant Related	METERPLT	0	0	0	0	0 0
RBD	114	Meter Reading Related	MRCOST_07	0	0	0	0	0 0
RBD	115	Not Used	not_used	0	0	0	0	0 0
RBD	116	Customer Service Related	CUSTSVSX	12,935,152	11,562,405	1,052,194	272,099	162 48,292
RBD	117	Distribution Delivery Related	DISTPLTXMTR	4,030,076	2,872,434	477,960	656,922	1,409 21,351
RBD	118	Service & Support Related	UTILWORK_04	0	0	0	0	0 0
RBD	119	Unassigned	TOTPLT	6,469,392	4,591,854	788,696	1,054,636	2,064 32,142
RBD	120	Total Accounts C389-C399 Reserve		23,434,620	19,026,694	2,318,850	1,983,656	3,636 101,785
RBD	121							
RBD	122	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	123							
RBD	124							
RBD	125	NET GAS PLANT IN SERVICE		4,442,952,594	3,180,289,453	553,178,119	689,793,477	912,369 18,779,176
RBD	126							
RBD	127							
RBD	128							
RBD	129							
RBD	130							
RBD	131							
RBD	132							
RBD	133							
RBD	134							
RBD	135							
RBD	136							
RBD	137							
RBD	138							
RBD	139							
RBD	140							
RBD	141							
RBD	142							
RBD	143							
RBD	144							
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE						
RBO	2							
RBO	3	PLUS: ADDITIONS TO RATE BASE						
RBO	4							
RBO	5	Working Capital						
RBO	6	Materials and Supplies Excl Fuel Stock	PSTDPLT	39,734,287	28,158,933	4,855,834	6,509,366	12,724 197,430

COS Test Year - 12 Months Actual 2016									
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBO	7	Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
RBO	8	Gas Stored Underground	not_used	0	0	0	0	0	0
RBO	9	Cash (lead/lag)	EXPENDITURES	252,143,812	194,992,017	28,830,790	27,285,059	137,976	897,969
RBO	10	Prepayments/Working Funds	EXPENDITURES	433,030	334,878	49,514	46,859	237	1,542
RBO	11	Total Working Capital		292,311,129	223,485,828	33,736,138	33,841,285	150,937	1,096,941
RBO	12	Net Plant Adds - Distribution	DISTPLT	831,475,215	591,101,204	101,669,925	134,300,909	270,518	4,132,659
RBO	13	Capital Stimulus Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0
RBO	14	Capital Lease Plant & Reserve Deduction	COMPLT	96,280	75,372	10,070	10,372	21	447
RBO	15	Net Plant Adds - General & Other	TOTPLTNET	229,590,743	164,342,293	28,585,625	35,645,259	47,147	970,419
RBO	16	TOTAL ADDITIONS TO RATE BASE		1,353,473,367	979,004,697	164,001,757	203,797,825	468,622	6,200,465
RBO	17								
RBO	18								
RBO	19	PLUS: DEDUCTIONS TO RATE BASE							
RBO	20								
RBO	21	Customer Advances for Construction	MAIN_SERV	(19,722,411)	(14,117,315)	(2,323,075)	(3,188,240)	(3,616)	(90,165)
RBO	22	GSMP Roll-in #3	TOTPLT	(159,485,336)	(113,199,727)	(19,443,164)	(25,999,188)	(50,892)	(792,366)
RBO	23	Deferred Income Taxes and Credits							
RBO	24	ADIT Test/Post year	TOTPLT	(258,442,874)	(183,437,948)	(31,507,268)	(42,131,176)	(82,469)	(1,284,013)
RBO	25	Liberalized Depreciation	TOTPLT	128,670,440	91,327,887	15,686,461	20,975,765	41,059	639,289
RBO	26	Liberalized Depreciation - Production	BALANCE_04	2,823,347	1,797,128	342,205	684,014	0	0
RBO	27	Cost of Removal	TOTPLT	8,400,204	5,962,309	1,024,085	1,369,395	2,681	41,734
RBO	28	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
RBO	29	Computer Software	TOTPLT	0	0	0	0	0	0
RBO	30	Capitalized Interest	TOTPLTNET	70,915	50,761	8,829	11,010	15	300
RBO	31	NJ Corporate Business Tax	STATEINCTAX	3,451,998	2,487,737	428,278	521,016	769	14,197
RBO	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)
RBO	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)
RBO	34								
RBO	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)
RBO	36								
RBO	37								
RBO	38	TOTAL RATE BASE		3,733,086,585	2,694,486,667	465,721,155	557,435,536	724,016	14,719,211
RBO	39								
RBO	40								
RBO	41								
RBO	42								
RBO	43								
RBO	44								
RBO	45								
RBO	46								
RBO	47								
RBO	48								
REV	1	OPERATING REVENUES							
REV	2								
REV	3	SALES REVENUES							
REV	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
REV	5	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0
REV	6	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
REV	7	TOTAL SALES OF GAS		874,406,439	645,913,123	103,345,951	120,908,999	529,056	3,709,310
REV	8								
REV	9	OTHER OPERATING REVENUES							
REV	10	G487-Forfeited Discounts	REVLATEP	925,271	0	426,403	498,868	0	0
REV	11	G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	44,463,356	345,476	0	0	0
REV	12	G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0
REV	13	G493-Rent from Gas Property	TOTPLT	347,393	246,573	42,351	56,632	111	1,726
REV	14	G495-Other Gas Revenues							
REV	15	Miscellaneous Gas Revenues	TOTREV	107,809	80,833	12,203	14,278	62	433
REV	16	Peak Shaving Revenues	BALANCE_04	4,061,953	2,585,531	492,330	984,092	0	0
REV	17	Not Used	not_used	0	0	0	0	0	0
REV	18	Not Used	not_used	0	0	0	0	0	0
REV	19	TOTAL OTHER OPERATING REV		50,251,258	47,376,293	1,318,764	1,553,870	173	2,159
REV	20								
REV	21	OTHER REVENUE SOURCES							
REV	22	Not Used	not_used	0	0	0	0	0	0
REV	23	Not Used	not_used	0	0	0	0	0	0
REV	24	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
REV	25								
REV	26	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV	27								
REV	28	TOTAL OPERATING REVENUES		924,657,697	693,289,416	104,664,715	122,462,869	529,229	3,711,469
REV	29								
REV	30								
REV	31								
REV	32								
REV	33								
REV	34								
REV	35								
REV	36								
REV	37								
REV	38								
REV	39								

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
REV	40							
REV	41							
REV	42							
REV	43							
REV	44							
REV	45							
REV	46							
REV	47							
REV	48							
E	1	OPERATION & MAINTENANCE EXPENSE						
E	2							
E	3	MANUFACTURED GAS PRODUCTION EXPENSE						
E	4	G710-G718 Production Expenses Incl Labor	BALANCE_04	251,901	160,341	30,532	61,028	0
E	5	G722-G736 Gas Raw Materials	BALANCE_04	0	0	0	0	0
E	6	G739-G745 Operation & Maintenance Exp	BALANCE_04	977,169	621,991	118,438	236,739	0
E	7	Not Used	not_used	0	0	0	0	0
E	8	TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	782,332	148,970	297,767	0
E	9							
E	10	OTHER GAS SUPPLY EXPENSE						
E	11	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0
E	12	G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0
E	13	G805 Other Gas Purchases	not_used	0	0	0	0	0
E	14	G808 1..2 GasInject & W/D from Storage	not_used	0	0	0	0	0
E	15	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0
E	16	G813 Other Gas Supply Expenses						
E	17	Supply Related	not_used	0	0	0	0	0
E	18	Distribution Related	TRANSPORT_04	5,670,771	3,354,010	655,053	1,606,063	1,476
E	19	TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	3,354,010	655,053	1,606,063	1,476
E	20	TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	4,136,342	804,023	1,903,831	1,476
E	21							
E	22	OTHER STORAGE EXPENSE						
E	23	G840-G842 Operation	BALANCE_04	161,767	102,969	19,607	39,191	0
E	24	G843 Maintenance	BALANCE_04	312,637	199,001	37,893	75,743	0
E	25	TOTAL OTHER STORAGE EXPENSE		474,404	301,970	57,500	114,934	0
E	26							
E	27	TRANSMISSION EXPENSES						
E	28	G860-G867 Transmission Exp	TRANPLT	2,558,168	1,538,822	301,852	695,348	474
E	29	TOTAL TRANSMISSION EXPENSE		2,558,168	1,538,822	301,852	695,348	474
E	30							
E	31	DISTRIBUTION EXPENSES						
E	32	Operation						
E	33	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0
E	34	G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0
E	35	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0
E	36	G874 Mains & Services	MAIN_SERV	20,145,891	14,420,442	2,372,956	3,256,698	3,693
E	37	G875 Meas & Reg Station - General	PLT_3789	2,184,897	1,314,287	257,808	593,887	405
E	38	G876 Meas & Reg Station - Industrial	PLT_3789	13,963	8,399	1,648	3,795	3
E	39	G877 Meas & Reg Station - City Gate	PLT_3789	410,080	246,677	48,388	111,466	76
E	40	G878 Meter & House Reg	PLT_3814	8,418,451	6,656,661	1,281,275	480,362	0
E	41	G879 Customer Installations						
E	42	- Customer Installations	CINST_04	24,548,330	24,470,266	78,064	0	0
E	43	- Competitive Services by ASB	COMPVSWSWK_04	0	0	0	0	0
E	44	G880.0..1..2 Other Expenses	DISTEXPO	9,359,608	7,913,365	678,773	747,533	702
E	45	G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0
E	46	G881 Rents	TRANSPORT_04	20,476	12,111	2,365	5,799	5
E	47	Total Distribution Operation		65,101,696	55,042,207	4,721,276	5,199,541	4,885
E	48							
E	49	OPERATION & MAINTENANCE EXPENSE CONTINUED						
E	50							
E	51	DISTRIBUTION EXPENSES CONTINUED						
E	52	Maintenance						
E	53	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0
E	54	G886 Structures & Improvements	PLT_3745	4,408,455	3,134,000	539,051	712,059	1,434
E	55	G887 Mains	PLT_376	12,382,584	7,451,901	1,461,617	3,371,476	2,318
E	56	G888 Compressor Station Equip	PLT_377	0	0	0	0	0
E	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	1,050,813	206,125	474,831	324
E	58	G890 Meas & Reg Station - Industrial	PLT_3789	74,171	44,616	8,752	20,161	14
E	59	G891 Meas & Reg Station - City Gate	PLT_3789	2,032,608	1,222,620	239,827	552,666	377
E	60	G892 Services	SERVICES	4,033,930	3,318,798	474,570	236,175	725
E	61	G893 Meters & House Reg						
E	62	G893.1 - Meters	SMMETERS_07	10,857,110	7,236,223	2,509,641	1,111,113	0
E	63	G893.4 - House Regulators	PLT_3834	0	0	0	0	0
E	64	Not Used	not_used	0	0	0	0	0
E	65	G894 Maint of Other Equipment						
E	66	G894.0 - Maint of Other Equip	DISTEXPM	0	0	0	0	0
E	67	G894.1 - Maint of Gas Streetlights	DIRSLG_05	283,468	0	0	0	283,468
E	68	Total Distribution Maintenance		35,829,120	23,458,972	5,439,582	6,478,282	288,660
E	69	TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	78,501,179	10,160,858	11,677,822	293,545
E	70							
E	71	TOTAL OPER & MAINT EXP (PROD, STOR, TRAN, & DIST)		110,863,229	84,478,312	11,324,233	14,391,935	295,495
E	72							

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
E	73							
E	74	CUSTOMER ACCOUNTS EXPENSES						
E	75	G901 Supervision	CUSTACCTS	0	0	0	0	0
E	76	G902 Meter Reading						
E	77	- Meter Reading Related	MRCOST_07	12,640,464	11,417,158	1,004,417	218,890	0
E	78	- Billing Related	BILLING_06	0	0	0	0	0
E	79	- Remaining	MRCOST_07	0	0	0	0	0
E	80	G903 Customer Records and Collection						
E	81	- SONP/RNP	CUSTAVG_06	1,016,462	917,912	80,775	17,696	15
E	82	- Meter O&M Related	METERPLT	44,809	30,754	7,678	6,351	0
E	83	- Meter Reading Related	MRCOST_07	62,881	74,679	6,570	1,432	0
E	84	- Billing Related	BILLING_06	12,406,599	10,817,227	1,002,583	434,840	395
E	85	- Acct Maint Related	ACCTMAINT_06	33,695,241	30,525,174	2,693,512	452,335	185
E	86	- Utility Work Related	UTILWORK_04	2,295,820	1,992,999	236,848	65,668	39
E	87	- Remaining	BILLING_06	6,765,990	5,899,220	546,763	237,142	215
E	88	Not used	not_used	0	0	0	0	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	23,853,510	3,816,556	4,465,158	0
E	90	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0
E	91	TOTAL CUSTOMER ACCTS EXPENSE		101,220,275	85,528,632	9,395,701	5,899,509	849
E	92							
E	93							
E	94							
E	95							
E	96							
E	97	OPERATION & MAINTENANCE EXPENSE CONTINUED						
E	98							
E	99	CUSTOMER SERVICE & INFO EXPENSES						
E	100	G907 & 908 - Customer Service & Information						
E	101	- Billing	BILLING_06	107,720	93,920	8,705	3,775	3
E	102	- Acct Maint Related	ACCTMAINT_06	237,202	214,886	18,961	3,184	1
E	103	- Utility Work Related	UTILWORK_04	1,289,604	1,119,604	133,042	36,887	22
E	104	- Remaining	ACCTMAINT_06	0	0	0	0	0
E	105	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0
E	106	G910 - Misc Cust Service & Info						
E	107	- Utility Work Related	UTILWORK_04	83,593	72,567	8,624	2,391	1
E	108	- Remaining	BILLING_06	422,272	368,176	34,124	14,800	13
E	109	TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	1,869,053	203,456	61,038	42
E	110							
E	111	SALES EXPENSES						
E	112	G912 - Demonstrating and Selling	UTILWORK_04	924,164	802,266	95,341	26,434	16
E	113	G913 - Advertising	UTILWORK_04	0	0	0	0	0
E	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0
E	115	SALES EXPENSES TOTAL (ACCT 916)		924,164	802,266	95,341	26,434	16
E	116							
E	117	TOTAL OPER & MAINT EXCL A&G		215,148,058	172,678,263	21,018,731	20,378,916	296,402
E	118							
E	119							
E	120	ADMINISTRATIVE & GENERAL EXPENSE						
E	121	G920 A&G Salaries	TOMXFUEL904	3,929,409	3,233,231	346,190	330,977	5,380
E	122	G921 Office Supplies & Exp	TOMXFUEL904	1,584,556	1,303,818	139,603	133,468	2,169
E	123	G923 Outside Services Employed						
E	124	- Gas Peaking Plant Related	BALANCE_04	17	11	2	4	0
E	125	- Remaining	TOMXFUEL904	39,493,695	32,496,544	3,479,487	3,326,581	54,071
E	126	G924 Property Insurance	TOTPLT	290,662	206,306	35,435	47,364	93
E	127	G925 Injuries & Damages	LABOR	4,878,224	4,319,558	297,524	247,805	2,972
E	128	G926 Employee Pension & Benefits						
E	129	- Gas Peaking Plant Related	BALANCE_04	218,107	138,830	26,436	52,841	0
E	130	- Remaining	LABOR	42,964,638	38,044,223	2,620,420	2,182,524	26,177
E	131	G928 Regulatory Comm Exp	TRANSPORT_04	4,531,596	2,680,238	523,462	1,283,429	1,179
E	132	G929 Duplicate Charges - credit	INTRAREV	(615,275)	0	(29,799)	(585,476)	0
E	133	G930.1 General Advertising Expenses	TRANSPORT_04	1,729,189	1,022,739	199,745	489,737	450
E	134	G930.2 Misc General Expenses	TRANSPORT_04	2,647,808	1,566,061	305,859	749,906	689
E	135	G931 Rents	AGEXP	3,806,384	3,184,894	297,124	307,947	3,497
E	136	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0
E	137	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0
E	138	Not Used	not_used	0	0	0	0	0
E	139	TOTAL A&G EXPENSE		105,459,010	88,196,454	8,241,489	8,567,127	96,678
E	140							
E	141	TOTAL OPERATION & MAINTENANCE EXPENSES		320,607,069	260,874,717	29,260,220	28,946,043	393,080
E	142							
E	143							
E	144							
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES						
DE	2							
DE	3	G403 DEPRECIATION EXPENSE						
DE	4	Production Plant	BALANCE_04	1,503,562	957,053	182,240	364,269	0
DE	5	Storage Plant	BALANCE_04	304,695	193,946	36,931	73,819	0
DE	6	Transmission Plant	TRANPLT	1,844,051	1,109,257	217,589	501,240	342
DE	7	Distribution Plant	DISTPLT	109,035,692	77,514,191	13,332,509	17,611,580	35,474
DE	8	General and Common Plant	COMGENPLT	10,674,242	7,947,806	1,198,026	1,471,976	3,074
DE	9	Not Used	not_used	0	0	0	0	0

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
DE	10	TOTAL DEPRECIATION EXPENSE		123,362,242	87,722,253	14,967,295	20,022,885	610,920
DE	11							
DE	12	G404.3 AMORT OF OTHER LIMITED TERM PLANT						
DE	13	Customer Service Related	CUSTSVSX	234,265	209,404	19,056	4,928	875
DE	14	AWMS	DISTPLT	0	0	0	0	0
DE	15	Choice	CHOICE_04	540,220	456,472	68,269	15,444	31
DE	16	Metering	METERPLT	29,719	20,397	5,092	4,212	18
DE	17	All Other	PSTDPLT	0	0	0	0	0
DE	18	TOTAL AMORT OF OTHER LIMITED TERM PLT		804,204	686,273	92,417	24,584	923
DE	19							
DE	20	G407 AMORT OF PROPERTY LOSSES						
DE	21	Remediation Adjustment Clause	not_used	0	0	0	0	0
DE	22	Excess Cost of Removal	TOTPLT	(13,200,000)	(9,369,115)	(1,609,237)	(2,151,855)	(65,581)
DE	23	TOTAL AMORT OF PROPERTY LOSSES		(13,200,000)	(9,369,115)	(1,609,237)	(2,151,855)	(65,581)
DE	24							
DE	25	TOTAL AMORTIZATION EXPENSE		(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(64,658)
DE	26							
DE	27	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		110,966,446	79,039,411	13,450,474	17,895,614	546,261
DE	28							
DE	29							
DE	30							
DE	31							
DE	32							
DE	33							
DE	34							
DE	35							
DE	36							
DE	37							
DE	38							
DE	39							
DE	40							
DE	41							
DE	42							
DE	43							
DE	44							
DE	45							
DE	46							
DE	47							
DE	48							
EO	1	OTHER OPERATING EXPENSES						
EO	2							
EO	3	G408 TAXES OTHER THAN INCOME TAXES						
EO	4	TEFA	TEFA_04	0	0	0	0	0
EO	5	Real Estate Taxes	TOTPLT	4,565,378	3,240,420	556,574	744,245	22,682
EO	6	State Unemploy Insur (SUI) Tax	LABOR	566,300	501,446	34,539	28,767	1,203
EO	7	Fed Insur Contr & UnempTax	LABOR	12,535,434	11,099,846	764,538	636,777	26,636
EO	8	Fed Insur Contr & UnempTax - Gas Peaking Pits	BALANCE_04	73,813	46,984	8,947	17,883	0
EO	9	Miscellaneous State and Municipal Tax	TOTPLT	814,676	578,242	99,319	132,808	4,048
EO	10	Federal Environmental Tax	PSTDPLT	0	0	0	0	0
EO	11	TOTAL TAXES OTHER THAN INCOME		18,555,601	15,466,938	1,463,916	1,560,479	54,569
EO	12							
EO	13							
EO	14	PROFORMA EXPENSE ADJUSTMENTS						
EO	15	Adj #1 - Annualization of Wages	LABOR	(4,752,346)	(4,208,095)	(289,846)	(241,410)	(10,098)
EO	16	Adj #2 - Annualization of Payroll Taxes	LABOR	(318,157)	(281,721)	(19,404)	(16,162)	(676)
EO	17	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	709,210	507,656	88,301	110,109	2,998
EO	18	add'l tax effects on rev req	TOTPLTNET	489,792	350,596	60,983	76,043	2,070
EO	19	Adj #4 - Pension and Fringe Benefits	LABOR	(17,021,827)	(15,072,446)	(1,038,164)	(864,677)	(36,169)
EO	20	Adj #5 - Gas COLI Interest Expense	LABOR	(1,051,453)	(931,038)	(64,128)	(53,412)	(2,234)
EO	21	add'l tax effects on rev req	LABOR	(726,152)	(642,991)	(44,288)	(36,887)	(1,543)
EO	22	Adj #10 - ASB Margin	TOTPLT	(9,513,575)	(6,752,559)	(1,159,818)	(1,550,896)	(47,266)
EO	23	Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	(62,595,530)	(44,511,358)	(7,594,591)	(10,159,860)	(309,988)
EO	24	Adj #6 - Weather Normalization	not_used	0	0	0	0	0
EO	25	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	35,407	25,131	4,317	5,772	176
EO	26	add'l tax effects on rev req	TOTPLT	24,453	17,356	2,981	3,986	121
EO	27	Adj #14 & 17 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0
EO	28	Adj #15 & 16 - Cost of Removal	TOTPLT	(24,314,724)	(17,258,139)	(2,964,255)	(3,963,769)	(120,802)
EO	29	Adj #8 - Real Estate Taxes	TOTPLT	(320,001)	(227,131)	(39,012)	(52,166)	(1,590)
EO	30	Adj #18 - Rate Case Expenses	TOTPLT	59,784	42,434	7,288	9,746	297
EO	31	Adj #9 - Insurance	TOTPLT	(54,665)	(38,729)	(6,652)	(8,895)	(271)
EO	32	Adj #19 - Credit Card Fees	CUSTSVSX	(1,669,824)	(1,492,613)	(135,830)	(35,126)	(6,234)
EO	33	Adj #20 - Vacation Accrual	LABOR	(1,527,967)	(1,352,980)	(93,191)	(77,618)	(3,247)
EO	34	Adj #11 - TSGNF Margin Sharing	not_used	0	0	0	0	0
EO	35	Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	7,562,788	5,367,926	921,994	1,232,880	37,574
EO	36	Adj #13 Storm Cost Amortization	TOTPLTNET	0	0	0	0	0
EO	37	TOTAL PROFORMA EXPENSE ADJUSTMENTS		(114,984,686)	(86,458,701)	(12,363,315)	(15,622,342)	(496,882)
EO	38							
EO	39	TOTAL OTHER OPERATING EXPENSES		(96,429,085)	(70,991,764)	(10,899,399)	(14,061,863)	(442,313)
EO	40							
EO	41							
EO	42							

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	TSG Firm (5)
EO	43							
EO	44							
EO	45							
EO	46							
EO	47							
EO	48							
TI	1	DEVELOPMENT OF INCOME TAXES						
TI	2							
TI	3	TOTAL OPERATING REVENUES	SCH, LN	924,657,697	693,289,416	104,664,715	122,462,869	3,711,469
TI	4	LESS:						
TI	5	OPERATION & MAINTAINANCE EXPENSE	SCH, LN	320,607,069	260,874,717	29,260,220	28,946,043	1,133,009
TI	6	DEPRECIATION & AMORTIZATION EXPENSE	SCH, LN	110,966,446	79,039,411	13,450,474	17,895,414	34,686
TI	7	OTHER OPERATING EXPENSES	SCH, LN	(96,429,085)	(70,991,764)	(10,899,399)	(14,061,863)	(33,746)
TI	8	NET OPERATING INCOME BEFORE TAXES		589,513,267	424,367,051	72,853,420	89,683,075	2,474,512
TI	9	LESS:						
TI	10	G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	46,754,206	8,132,406	10,140,821	276,077
TI	11	TOTAL OPERATING INCOME BEFORE TAXES		524,196,344	377,612,845	64,721,014	79,542,254	2,198,434
TI	12							
TI	13							
TI	14							
TI	15	TAX ADJUSTMENTS - FEDERAL						
TI	16	Credits & Adjustments	TOTPLT	325,000	230,679	39,621	52,981	1,615
TI	17	Uncollectible Accounts - Writeoff	REVREQ	1,729,674	1,277,689	204,430	239,172	1,047
TI	18	Injuries and Damages	TOTPLT	606,244	430,301	73,908	98,530	193
TI	19	Meals & Entertainment	LABOR	172,075	152,368	10,495	8,741	105
TI	20	Company owned life insurance	LABOR	(367,196)	(325,144)	(22,395)	(18,653)	(224)
TI	21	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(807,249)	(140,413)	(175,089)	(232)
TI	22	Medicare Subsidy	LABOR	316,199	279,987	19,285	16,062	193
TI	23	Allowable Depreciation	DEPREXP	(158,671,156)	(112,830,239)	(19,251,255)	(25,753,863)	(50,022)
TI	24	Restricted Stock - Permanent	LABOR	(313,507)	(277,603)	(19,121)	(15,926)	(191)
TI	25	Previously Decl Amort-Ready Bonds	not_used	0	0	0	0	0
TI	26	Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	(3,642)	(633)	(790)	(1)
TI	27	Lobbying Expenses	LABOR	181,641	160,839	11,078	9,227	111
TI	28	Penalties	not_used	0	0	0	0	0
TI	29	AFUDC / IDC	TOTPLT	(124,561)	(88,411)	(15,185)	(20,306)	(40)
TI	30	Dividends Received Deduction	TOTPLTNET	(14,574)	(10,432)	(1,815)	(2,263)	(3)
TI	31	Real Estate Taxes	TOTPLTNET	(370,590)	(265,270)	(48,141)	(57,536)	(76)
TI	32	Line Pack Adjustment	TOTPLTNET	(31,240)	(22,362)	(3,890)	(4,850)	(6)
TI	33	Legal Reserves	TOTPLTNET	(53,487)	(38,287)	(6,660)	(8,304)	(11)
TI	34	Deferred Comp - officers	LABOR	(5,518)	(4,886)	(337)	(280)	(3)
TI	35	PIP Adjustment	LABOR	(163,297)	(144,596)	(9,960)	(8,295)	(99)
TI	36	Accrued vacation pay adjustment	LABOR	85,318	75,547	5,204	4,334	52
TI	37	3rd Party Claims	TOTPLT	(948)	(673)	(116)	(155)	(0)
TI	38	Casualty Insurance Proceeds	TOTPLT	(141,430)	(100,384)	(17,242)	(23,056)	(45)
TI	39	Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin	TOTPLT	9,119	6,473	1,112	1,487	3
TI	40	Contribution in Aid of Construct	TOTPLTNET	(573,555)	(410,553)	(71,411)	(89,048)	(118)
TI	41	Pension Accrual Adjustment	LABOR	3,900,029	3,453,388	237,863	198,114	2,376
TI	42	Unallowable OPEB Amortization	LABOR	(6,122,331)	(5,421,187)	(373,402)	(311,003)	(3,730)
TI	43	NJ BPU assessment & Deferred Depreciation & Return on	TOTPLTNET	154,169	110,355	19,195	23,936	32
TI	44	Unicap book/tax inventory	TOTPLTNET	30,217	21,629	3,762	4,691	6
TI	45	W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	314,419	21,657	18,038	216
TI	46	Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clause	not_used	0	0	0	0	0
TI	47	Capitalized Interest - Section 263A	TOTPLT	254,491	180,633	31,025	41,487	81
TI	48	Materials & Supplies Reserve	TOTPLT	(659,085)	(467,806)	(80,350)	(107,444)	(210)
TI	49	TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	(114,524,418)	(19,381,689)	(25,879,761)	(50,493)
TI	50	DEVELOPMENT OF INCOME TAXES CONTINUED						
TI	51	TAX ADJUSTMENTS - STATE						
TI	52	Reverse TEFA	TEFA_04	0	0	0	0	0
TI	53	Federal Depreciation Reversal	TOTPLT	78,560,441	55,760,741	9,577,454	12,806,868	25,069
TI	54	State Tax Depreciation	DEPREXP	23,048,241	16,389,485	2,796,397	3,740,952	7,266
TI	55	Not Used	TOTPLTNET	0	0	0	0	0
TI	56	TOTAL TAX ADJUSTMENTS - STATE		101,608,681	72,150,226	12,373,851	16,547,820	32,335
TI	57							
TI	58	TAXABLE NET INCOME - STATE		465,178,972	335,238,652	57,713,177	70,210,314	1,913,192
TI	59	State Tax Liability at 9.000%		41,866,108	30,171,479	5,194,186	6,318,928	9,327
TI	60	Prior Year Adjustment	TOTPLTNET	0	0	0	0	0
TI	61	TOTAL STATE INCOME TAX LIABILITY		41,866,108	30,171,479	5,194,186	6,318,928	9,327
TI	62							
TI	63	TAXABLE NET INCOME - FEDERAL		321,704,183	232,916,948	40,145,140	47,343,565	61,975
TI	64	Federal Tax Liability at 35.000%		112,596,464	81,520,932	14,050,799	16,570,248	21,691
TI	65	Not Used	not_used	0	0	0	0	0
TI	66	Not Used	not_used	0	0	0	0	0
TI	67	TOTAL FEDERAL INCOME TAX LIABILITY		112,596,464	81,520,932	14,050,799	16,570,248	21,691
TI	68							
TI	69							
TI	70	TOTAL INCOME TAX EXPENSE		154,462,572	111,692,411	19,244,985	22,889,176	31,019
TI	71							
TI	72							
TI	73							
TI	74							
TI	75							

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
TI	76							
TI	77							
TI	78							
TI	79							
TI	80							
TI	81							
TI	82							
TI	83							
TI	84							
TI	85	TAX RATES						
TI	86	FEDERAL TAX RATE - CURRENT	35.000%					
TI	87	NEW JERSEY CORP BUSINESS TAX RATE	9.000%					
TI	88	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%					
TI	89	EFFECTIVE TAX RATE	40.850%					
TI	90	COMPOSITE RATE	40.850%					
TI	91	1 - EFFECTIVE TAX RATE	59.15000%					
TI	92							
TI	93							
TI	94							
TI	95							
TI	96							
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED						
TI	98							
TI	99	G410 + G411- PROVISION FOR DEFERRED INCOME TAX						
TI	100	Depreciation	DEPREXP	156,532,670	111,309,573	18,991,797	25,406,766	49,347
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0
TI	102	Amortization of Computer Software	INTANGPLT	0	0	0	0	0
TI	103	Clause - Deferred Fuel	not_used	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	124,561	88,411	15,185	20,306	40
TI	106	Capitalized Interest-Section 263A	TOTPLT	(254,491)	(180,633)	(31,025)	(41,487)	(81)
TI	107	Cost of removal	TOTPLT	0	0	0	0	0
TI	108	*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0
TI	109	*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0
TI	110	*SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0
TI	111	Deferred Comp - Officers	LABOR	5,518	4,866	337	280	3
TI	112	*Deduction of Securitization	not_used	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(85,318)	(75,547)	(5,204)	(4,334)	(52)
TI	114	3rd Party Claims	TOTPLT	(97)	(69)	(12)	(16)	(0)
TI	115	Deferred Return on CIP II	TOTPLT	(26,238)	(18,623)	(3,199)	(4,277)	(8)
TI	116	Deferred Depreciation on CIP II	TOTPLT	(12,006)	(8,522)	(1,464)	(1,957)	(4)
TI	117	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0
TI	118	Contribution in Aid of Construct	TOTPLTNET	573,555	410,553	71,411	89,048	118
TI	119	Pension Accrual Adjustment	LABOR	(3,900,029)	(3,453,388)	(237,863)	(198,114)	(2,376)
TI	120	Unallowable OPEB Amortization	LABOR	6,122,331	5,421,187	373,402	311,003	3,730
TI	121	Fin Def-Energy Competition Act Ct	TOTPLT	518	368	63	84	0
TI	122	Rabbi Trust Unrealized Losses	LABOR	2,291	2,029	140	116	1
TI	123	Additional Real Estate Taxes	TOTPLT	370,590	263,038	45,179	60,413	118
TI	124	PIP Adjustment	LABOR	163,297	144,596	9,960	8,295	99
TI	125	Medicare Subsidy - Temp NC	LABOR	(316,199)	(279,987)	(19,285)	(16,062)	(193)
TI	126	Misc	TOTPLT	141,450	100,399	17,244	23,059	45
TI	127	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(115,925)	(82,979)	(14,433)	(17,998)	(24)
TI	128	Legal Reserves	LABOR	53,487	47,362	3,262	2,717	33
TI	129	Line Pack Adjustment	TOTPLT	31,240	22,174	3,809	5,093	10
TI	130	Materials & Supply	TOTPLT	659,065	467,806	80,350	107,444	210
TI	131	Investment Tax Credit	TOTPLT	(1,268,004)	(900,006)	(154,585)	(206,709)	(405)
TI	132	TOTAL DEFERRED INCOME TAX		158,802,288	113,282,628	19,145,070	25,543,670	50,613
TI	133							
TI	134							
TI	135	This Section is not used at this time						
TI	136	PROFORMA OPERATING INCOME ADJUSTMENTS						
TI	137	Not Used	not_used	0	0	0	0	0
TI	138	Not Used	not_used	0	0	0	0	0
TI	139	Not Used	not_used	0	0	0	0	0
TI	140							
TI	141							
TI	142	OPERATING INCOME ADJUSTED		276,248,407	199,392,013	34,463,366	41,250,230	53,577
TI	143							
TI	144							
LR	1	DEVELOPMENT OF LABOR ALLOCATION FACTOR						
LR	2	Labor portion included in O&M Expense						
LR	3							
LR	4	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	792,921	504,713	96,106	192,102	0
LR	5	G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	2,446,087	477,732	1,171,306	39,586
LR	6	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	157,144	29,923	59,812	0
LR	7	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	277,434	54,421	125,364	86
LR	8							
LR	9	DISTRIBUTION LABOR EXPENSE						
LR	10	Operation						
LR	11	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0
LR	12	G871 Load Dispatching	EXP_871	0	0	0	0	0

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
LR	13	G872 Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
LR	14	G874 Mains & Services	EXP_874	13,057,133	9,346,305	1,537,981	2,110,760	2,394	59,693
LR	15	G875-877 Meas & Reg Station	EXP_8757	1,194,470	718,513	140,942	324,675	222	10,119
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	2,145,592	184,039	202,683	190	5,215
LR	19	G880.3 Operation of Street Lighting	EXP_8803	0	0	0	0	0	0
LR	20	G881 Rents	EXP_881	0	0	0	0	0	0
LR	21	Total Operation		103,683,001	97,593,884	3,031,441	2,979,733	2,806	75,137
LR	22	Maintenance		0	0	0	0	0	0
LR	23	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
LR	24	G886 Structures & Improvements	EXP_886	1,646,174	1,170,276	201,288	265,892	536	8,182
LR	25	G887 Mains	EXP_887	5,402,667	3,248,728	637,206	1,469,828	1,011	45,894
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	1,392,159	273,083	629,075	429	19,607
LR	28	G892 Services	EXP_892	2,074,639	1,706,848	244,070	121,464	373	1,883
LR	29	G893 Meters & House Reg	EXP_893	7,565,228	5,042,196	1,748,717	774,223	0	92
LR	30	G894 Maint of Other Equipment - Total	EXP_894	98,629	0	0	0	98,629	0
LR	31	Not Used	not_used	0	0	0	0	0	0
LR	32	Total Maintenance		19,101,689	12,560,207	3,104,364	3,260,482	100,977	75,658
LR	33	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	110,154,092	6,135,805	6,240,215	103,783	150,795
LR	34								
LR	35	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	39,476,979	3,571,096	918,099	544	165,524
LR	36	G907-G910,xDSM CUST SERV & INFO EXP	CUSTS_I	2,378,255	2,076,763	226,066	67,621	46	7,559
LR	37	G911-G916 SALES EXPENSE	SALESEXP	269,430	233,892	27,796	7,707	5	31
LR	38	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	3,265,225	304,619	315,714	3,585	13,247
LR	39	Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0
LR	40								
LR	41	TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	158,592,329	10,923,563	9,098,138	109,124	380,570
LR	42								
LR	43								
LR	44								
LR	45								
LR	46								
LR	47								
LR	48								
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR							
CA	2								
CA	3	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA	4	PRODUCTION PLANT - G304-G347	PRODPLT	727,439	463,032	88,169	176,237	0	0
CA	5	STORAGE PLANT - G360-G363	STORPLT	312,169	198,703	37,837	75,629	0	0
CA	6	TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0
CA	7								
CA	8	DISTRIBUTION PLANT							
CA	9	G375 Structure & Improvements	PLT_3745	826,172	587,331	101,021	133,444	269	4,106
CA	10	G376 Mains	PLT_376	116,314,171	69,941,966	13,718,423	31,643,963	21,756	988,062
CA	11	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0
CA	12	G378-G379 Meas & Regul Eqmt	PLT_3789	4,127,895	2,483,063	487,072	1,122,023	766	34,971
CA	13	G380 Services	SERVICES	397,544,204	327,067,882	46,768,904	23,275,052	71,494	360,872
CA	14	G381 Meters	PLT_381	36,350,464	24,227,391	8,402,387	3,720,239	0	447
CA	15	G382 Meter Installations	PLT_382	202,082	184,234	16,161	1,686	0	0
CA	16	G383-384 House Regulators & Install	PLT_3834	149,016	133,360	12,073	3,576	0	7
CA	17	G385 Ind Reg & Meas Eqmt	PLT_385	11,305,357	1,316,446	2,669,551	6,687,926	102	631,333
CA	18	TOTAL DISTRIBUTION PLANT		566,819,360	425,941,673	72,175,593	66,587,908	94,387	2,019,799
CA	19								
CA	20	COMMON PLANT	COMPLT	0	0	0	0	0	0
CA	21	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	4,645,568	773,001	1,062,435	2,279	34,531
CA	22								
CA	23								
CA	24	TOTAL CAPITAL ADDITIONS		574,376,783	431,248,976	73,074,600	67,902,210	96,666	2,054,330
CA	25								
CA	26								
CA	27								
CA	28								
CA	29								
CA	30								
CA	31								
CA	32								
CA	33								
CA	34								
CA	35								
CA	36								
CA	37								
CA	38								
CA	39								
CA	40								
CA	41								
CA	42								
CA	43								
CA	44								
CA	45								

COS Test Year - 12 Months Actual 2016									
SUB-SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
NO.	NO.			(1)	(2)	(3)	(4)	(5)	(6)
CA	46								
CA	47								
CA	48								
AF	1	ALLOCATION FACTOR TABLE							
AF	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	3								
AF	4	CAPACITY RELATED							
AF	5								
AF	6	Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287	796	157	325	0	9
AF	7	Staff Average and Peak Allocator - delivery	AVGPEAK_04	1	0.60153	0.11800	0.27181	0.00019	0.00847
AF	8								
AF	9								
AF	10								
AF	11								
AF	12								
AF	13								
AF	14								
AF	15								
AF	16								
AF	17	COMMODITY RELATED							
AF	18	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
AF	19	Balancing therms - delivery	BALANCE_04	1,393,064,631	886,719,099	168,846,822	337,498,709	0	0
AF	20	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
AF	21	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
AF	22								
AF	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0	0	0	0	0	0
AF	24								
AF	25								
AF	26								
AF	27								
AF	28								
AF	29								
AF	30								
AF	31								
AF	32								
AF	33								
AF	34								
AF	35								
AF	36	BILLING DETERMINANTS							
AF	37								
AF	38	Number of Customers		1,816,880	1,652,784	145,403	18,640	16	37
AF	39	Transported Gas at Meter (calendar)		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
AF	40								
AF	41								
AF	42								
AF	43								
AF	44								
AF	45								
AF	46								
AF	47								
AF	48								
AF	49	ALLOCATION FACTOR TABLE CONTINUED							
AF	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	51								
AF	52	CUSTOMER RELATED							
AF	53								
AF	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	CINST_04	100	100	0	0	0	0
AF	56	Avg Customer Bills - delivery	CUSTAVG_04	1,103,707	996,698	87,708	19,214	17	70
AF	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1,103,707	996,698	87,708	19,214	17	70
AF	58	G381 meters - measurement	SMETERS_07	95,374,258	63,566,590	22,045,940	9,760,574	0	1,154
AF	59								
AF	60	Billing Function costs - cust svcs	BILLING_06	13,588,445	11,847,670	1,098,089	476,262	433	165,991
AF	61	Competitive Service work - delivery	COMPSPVSWK_04	100	99	1	0	0	0
AF	62								
AF	63	Account Maint - cust svcs	ACCTMAINT_06	57,801,700	52,363,685	4,620,521	775,947	317	41,230
AF	64	G382 meter install - measurement	MTRINSTAL_07	149,490,508	136,288,569	11,955,000	1,246,610	0	329
AF	65	G383 house regulators - access	HOUSEREG_03	27,727,735	23,488,422	2,877,517	1,358,260	0	3,536
AF	66	G384 house reg install - access	HSEREGINSTR_03	49,550,720	45,273,401	3,573,995	702,709	0	615
AF	67	G385 lrg regulators - access	LRGREG_03	2,654,025	527,983	950,933	886,308	0	288,801
AF	68	G385 lrg mtrs - measurement	LRGMTR_07	46,733,414	0	5,728,862	40,715,751	0	288,801
AF	69	G380 services - reserve - access	SERVICESR_03	302,367,424	252,625,678	34,242,308	15,042,822	0	456,616
AF	70	G381 meters - reserve - measurement	SMETERSSR_07	39,638,103	26,782,366	8,862,287	3,992,767	0	682
AF	71	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,689	65,486,599	4,964,044	496,929	0	117
AF	72	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744	3,992,277	503,093	248,837	0	1,537
AF	73	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635	9,043,509	697,932	138,864	0	330
AF	74	G385 lrg regulators - reserve - access	LRGREGR_03	384,163	13,538	164,305	112,396	0	93,924
AF	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	7,737,443	0	940,755	6,702,764	0	93,924
AF	76	Direct LVG - delivery	DIRLVG_04	1	0	0	1	0	0
AF	77	Direct LVG - cust svcs	DIRLVG_06	1	0	0	1	0	0
AF	78	Direct SLG - streetlights	DIRSLG_05	1	0	0	0	1	0

COS Test Year - 12 Months Actual 2016									
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AF	79	Meter Reading Costs - measurement	MRCOST_07	13,815,195	12,478,202	1,087,762	239,232	0	0
AF	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	579
AF	81	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
AF	83	Direct Competitive Services - delivery	DIRCOMPSVS_04	0	0	0	0	0	0
AF	84	Direct TSG-F - access	DIRTSGF_03	1	0	0	0	0	1
AF	85	Direct TSG-F - delivery	DIRTSGF_04	1	0	0	0	0	1
AF	86	Direct TSG-F - measurement	DIRTSGF_07	1	0	0	0	0	1
AF	87								
AF	88	Direct - RSG - delivery	DIRRSG_04	1	1	0	0	0	0
AF	89								
AF	90								
AF	91								
AF	92	Choice - delivery	CHOICE_04	1,956,016	1,652,784	247,185	55,920	16	111
AF	93								
AF	94								
AF	95								
AF	96								
AF	97	ALLOCATION FACTOR TABLE CONTINUED							
AF	98	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	99								
AF	100	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
AF	101								
AF	102	Plant Related							
AF	103	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
AF	106	Storage Plant Total	STORPLT	10,637,156	6,770,805	1,289,280	2,577,071	0	0
AF	107	Transmission Plant Total	TRANPLT	88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,715
AF	108	Distribution Plant Total	DISTPLT	6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851	31,712,441
AF	109	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
AF	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
AF	113	Total Plant	TOTPLT	6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354,996
AF	114								
AF	115	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
AF	116	Acct G374-375 - Land & Structures	PLT_3745	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
AF	117	Acct G376 - Mains	PLT_376	2,668,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,416
AF	118	Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
AF	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,802
AF	120	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	121	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	5,520,622,732	3,951,665,450	650,266,393	892,440,232	1,012,047	25,236,670
AF	122	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
AF	124	Acct G381,382, & 385 - Meters	METERPLT	444,969,115	305,394,023	76,241,912	63,066,471	377	266,332
AF	125	Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937	427,312,858	82,249,224	30,835,992	8	9,855
AF	126	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848	255,867,042	22,789,493	4,509,617	6	6,689
AF	127	Acct G383-384 - House Reg & Installation	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
AF	129	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
AF	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	0	1,011,930	0
AF	131								
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	Total Net Plant	TOTPLTNET	4,442,952,594	3,180,289,453	553,178,119	689,793,477	912,369	18,779,176
AF	135								
AF	136								
AF	137								
AF	138								
AF	139								
AF	140	Revenue Related							
AF	141	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							
AF	146	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	147								
AF	148	Expense Related							
AF	149	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069	782,332	148,970	297,767	0	0
AF	150	Other Storage Plant O&M Expense	STOREXP	474,404	301,970	57,500	114,934	0	0
AF	151	Transmission Plant O&M Expense	TRANEXP	2,558,168	1,538,822	301,852	695,348	474	21,673
AF	152	Acct 813-Other Gas Supply Expense	EXP_813	5,670,771	3,354,010	655,063	1,606,063	1,476	54,169
AF	153	Acct 871 - Distribution Load Dispatching	EXP_871	0	0	0	0	0	0
AF	154	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
AF	155	Acct 874-Mains & Services Expenses	EXP_874	20,145,891	14,420,442	2,372,956	3,256,698	3,693	92,101
AF	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940	1,569,362	307,843	709,148	484	22,103
AF	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	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	0	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

COS Test Year - 12 Months Actual 2016								
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
AF 160		Acct 880.3 - Operation of Street Lighting Exp	EXP 8803	0	0	0	0	0
AF 161		Acct 881 - Rents	EXP 881	20,476	12,111	2,365	5,799	196
AF 162		Acct 886-Maint of Structures & Improvements Exp	EXP 886	4,408,455	3,134,000	539,051	712,059	1,434
AF 163		Acct 887-Maint of Mains Exp	EXP 887	12,392,584	7,451,901	1,461,617	3,371,476	2,318
AF 164		Acct 888-Maint of Compressor Station Equip Exp	EXP 888	0	0	0	0	0
AF 165		Acct 889-891 - Main of Meas & Reg Station Equip	EXP 8891	3,853,573	2,318,050	454,704	1,047,458	715
AF 166		Acct 892-Main of Services Exp	EXP 892	4,033,930	3,318,798	474,570	236,175	725
AF 167		Acct 893-Maint of Meters & House Regulators Exp	EXP 893	10,857,110	7,236,223	2,509,641	1,111,113	0
AF 168		Acct 894-Maint of Other Equipment	EXP 894	283,468	0	0	0	283,468
AF 169								
AF 170		Distr Oper Exp	DISTEXPO	65,101,696	55,042,207	4,721,276	5,199,541	4,885
AF 171		Distr Maint Exp	DISTEXPM	35,629,120	23,458,972	5,439,582	6,478,252	288,660
AF 172		Cust Serv & Info Expense	CUSTS_I	2,140,391	1,869,053	203,456	61,038	42
AF 173		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067	61,675,123	5,579,145	1,434,351	849
AF 174		Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	71,088,458	63,544,176	5,782,601	1,495,389	891
AF 175		Sales Expense	SALESEXP	924,164	802,266	95,341	26,434	16
AF 176		Total O&M Expense Excl A&G Expense	TOTOMXAG	215,148,058	172,678,263	21,018,731	20,378,916	296,402
AF 177		Total O&M Expense Excl 904 Expense	TOTOMX904	288,334,961	237,021,207	25,443,664	24,460,885	393,080
AF 178		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	287,105,792	236,238,875	25,294,695	24,183,118	393,080
AF 179		Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904	88,057,624	8,215,053	8,514,286	96,678
AF 180		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	68,948,067	61,675,123	5,579,145	1,434,351	849
AF 181		O&M + Capital Additions	EXPENDITURES	894,983,851	692,123,694	102,334,821	96,848,253	489,746
AF 182								
AF 183		Depreciation Expense (Total)	DEPREXP	123,362,242	87,722,253	14,967,295	20,022,885	38,890
AF 184								
AF 185		NJ State Income Tax (CBT)	STATEINCTAX	41,866,108	30,171,479	5,194,186	6,318,928	9,327
AF 186		NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701	2,233,233	180,921	173,503	1,474
AF 187								
AF 188		Labor Expense Related						
AF 189		Total Distribution Exp (Oper) Labor	TLABDO	103,683,001	97,593,884	3,031,441	2,979,733	2,806
AF 190		Total Distribution Exp (Maint) Labor	TLABDM	19,101,689	12,560,207	3,104,364	3,260,462	100,977
AF 191		Total Labor	LABOR	179,103,725	158,592,329	10,923,563	9,098,138	109,124
AF 192								
AF 193		REVENUES AND BILLING DETERMINANTS						
AF 194								
AF 195		Base Rate Sales Revenue	SALESREV	874,406,439	645,913,123	103,345,951	120,908,999	529,056
AF 196								
AF 197		Residential Service	REVRSG	645,913,123	645,913,123	0	0	0
AF 198		Residential Heating Service	REVSGS	103,345,951	0	103,345,951	0	0
AF 199		Residential Load Management Service	REVLVG	120,908,999	0	0	120,908,999	0
AF 200		Water Heating Service	REVSLG	529,056	0	0	0	529,056
AF 201		Water Heating Storage Service	REVTSGF	3,709,310	0	0	0	0
AF 202								
AF 203								
AF 204		Total Rev Req @ Desired ROR	REVREQ	874,406,439	645,913,123	103,345,951	120,908,999	529,056
AF 205								
AF 206								
AF 207								
AF 208								
AF 209								
AF 210								
AF 211								
AF 212								
AF 213								
AF 214								
AF 215								
AF 216								
AF 217								
AF 218								
AF 219								
AF 220								
AF 221								
AF 222								
AF 223		PRESENT REVENUES FROM SALES INPUT						
AF 224								
AF 225		Total Sales of Gas Revenue Requirement		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628
AF 226		Sales of Gas Revenues - Rates		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628
AF 227		Sales of Gas Revenues - Other		0	0	0	0	0
AF 228								
AF 229								
AF 230								
AF 231								
AF 232								
AF 233		RATE OF RETURN						
AF 234		Rate of Return (Equalized)	SCH , LN	7.40%	7.40%	7.40%	7.40%	7.40%
AF 235								
AF 236								
AF 237								
AF 238								
AF 239								
AF 240								

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
AP	1	ALLOCATION PROPORTIONS TABLE						
AP	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS						
AP	3							
AP	4	CAPACITY RELATED						
AP	5							
AP	6	Peak-Hour Sandout - delivery	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060
AP	7	Staff Average and Peak Allocator - delivery	AVGPEAK_04	1.000000	0.601533	0.117995	0.271815	0.000185
AP	8							
AP	9							
AP	10							
AP	11							
AP	12							
AP	13							
AP	14							
AP	15							
AP	16							
AP	17	COMMODITY RELATED						
AP	18	Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.591456	0.115514	0.283218	0.000260
AP	19	Balancing therms - delivery	BALANCE_04	1.000000	0.636524	0.121205	0.242271	0.000000
AP	20	Annual transported gas @mtr - access	TRANSPORT_03	1.000000	0.591456	0.115514	0.283218	0.000260
AP	21	Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.591456	0.115514	0.283218	0.000260
AP	22							
AP	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000
AP	24							
AP	25							
AP	26							
AP	27							
AP	28							
AP	29							
AP	30							
AP	31							
AP	32							
AP	33							
AP	34							
AP	35							
AP	36	BILLING DETERMINANTS						
AP	37							
AP	38	Number of Customers		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
AP	40							
AP	41							
AP	42							
AP	43							
AP	44							
AP	45							
AP	46							
AP	47							
AP	48							
AP	49	ALLOCATION PROPORTIONS TABLE CONTINUED						
AP	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS						
AP	51							
AP	52	CUSTOMER RELATED						
AP	53							
AP	54	G380 services - access	SERVICES_03	1.000000	0.823988	0.117676	0.057470	0.000000
AP	55	Cust Installins LOC G879 - delivery	CINST_04	1.000000	0.996820	0.003180	0.000000	0.000000
AP	56	Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.903046	0.079466	0.017409	0.000015
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.903046	0.079466	0.017409	0.000015
AP	58	G381 meters - measurement	SMMETERS_07	1.000000	0.666496	0.231152	0.102340	0.000000
AP	59							
AP	60	Billing Function costs - cust svcs	BILLING_06	1.000000	0.871893	0.080810	0.035049	0.000032
AP	61	Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.992290	0.007710	0.000000	0.000000
AP	62							
AP	63	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.905919	0.079937	0.013424	0.000005
AP	64	G382 meter install - measurement	MTRINSTAL_07	1.000000	0.911687	0.079972	0.008339	0.000000
AP	65	G383 house regulators - access	HOUSEREG_03	1.000000	0.847109	0.103778	0.048986	0.000000
AP	66	G384 house reg install - access	HSEREGINST_03	1.000000	0.913678	0.072128	0.014182	0.000000
AP	67	G385 lrg regulators - access	LRGREG_03	1.000000	0.198937	0.358298	0.333949	0.000000
AP	68	G385 lrg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.122586	0.871234	0.000000
AP	69	G380 services - reserve - access	SERVICESR_03	1.000000	0.835492	0.113247	0.048750	0.000000
AP	70	G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.675672	0.223580	0.100731	0.000000
AP	71	G382 meter install - reserve - measurement	MTRINSTALR_07	1.000000	0.923027	0.069968	0.007004	0.000000
AP	72	G383 house regulators - reserve - access	HOUSEREGSR_03	1.000000	0.841233	0.106009	0.052434	0.000000
AP	73	G384 house reg install - reserve - access	HSEREGINSTSR_03	1.000000	0.915276	0.070636	0.014054	0.000000
AP	74	G385 lrg regulators - reserve - access	LRGREGSR_03	1.000000	0.035240	0.427896	0.292574	0.000000
AP	75	G385 lrg mtrs - reserve - measurement	LRGMTRSR_07	1.000000	0.000000	0.121585	0.866276	0.000000
AP	76	Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	0.000000	1.000000	0.000000
AP	77	Direct LVG - cust svcs	DIRLVG_06	1.000000	0.000000	0.000000	1.000000	0.000000
AP	78	Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	0.000000	1.000000
AP	79	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.903223	0.079460	0.017317	0.000000
AP	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.868099	0.103165	0.028603	0.000017
AP	81							

COS Test Year - 12 Months Actual 2016								
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	TSG Firm
				(1)	(2)	(3)	(4)	(5)
AP	82	Direct SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	0.000000
AP	83	Direct Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000
AP	84	Direct TSG-F - access	DIRTSGF_03	1.000000	0.000000	0.000000	0.000000	1.000000
AP	85	Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	0.000000	1.000000
AP	86	Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	1.000000
AP	87							
AP	88	Direct - RSG - delivery	DIRRSG_04	1.000000	1.000000	0.000000	0.000000	0.000000
AP	89							
AP	90							
AP	91							
AP	92	Choice - delivery	CHOICE_04	1.000000	0.844975	0.126372	0.028589	0.000008
AP	93							
AP	94							
AP	95							
AP	96							
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED						
AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AP	99							
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101							
AP	102	Plant Related						
AP	103	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000
AP	104	Acct G399-10-23 Oth Tangible Plt	TANGPLT	1.000000	0.905602	0.078933	0.011949	(0.000009)
AP	105	Production Plant Total	PRODPLT	1.000000	0.636524	0.121205	0.242271	0.000000
AP	106	Storage Plant Total	STORPLT	1.000000	0.636524	0.121205	0.242271	0.000000
AP	107	Transmission Plant Total	TRANPLT	1.000000	0.601533	0.117995	0.271815	0.000185
AP	108	Distribution Plant Total	DISTPLT	1.000000	0.710907	0.122277	0.161521	0.000325
AP	109	G391-G398 General Plant	GENPLT	1.000000	0.712749	0.118598	0.163005	0.000350
AP	110	Common Plant	COMPLT	1.000000	0.782834	0.104587	0.107725	0.000214
AP	111	Accts G389-G399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.744578	0.112235	0.137900	0.000288
AP	112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.708681	0.122208	0.163822	0.000320
AP	113	Total Plant	TOTPLT	1.000000	0.709781	0.121912	0.163019	0.000319
AP	114							
AP	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.7127493	0.118598	0.163005	0.000350
AP	116	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.710907	0.122277	0.161521	0.000325
AP	117	Acct G376 - Mains	PLT_376	1.000000	0.601319	0.117943	0.272056	0.000187
AP	118	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000
AP	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.601533	0.117995	0.271815	0.000185
AP	120	Acct G380 & 387.2 - Services	SERVICES	1.000000	0.822721	0.117645	0.058547	0.000180
AP	121	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.715801	0.117789	0.161656	0.000183
AP	122	Acct G381 - House Meters	PLT_381	1.000000	0.666495	0.231149	0.102344	0.000000
AP	123	Acct G382 - Meter Installations	PLT_382	1.000000	0.911684	0.079972	0.008342	0.000000
AP	124	Acct G381, 382, & 385 - Meters	METERPLT	1.000000	0.686326	0.171342	0.141732	0.000099
AP	125	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.790723	0.152198	0.057061	0.000018
AP	126	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.903572	0.080479	0.015925	0.000000
AP	127	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.894940	0.081019	0.023995	0.000000
AP	128	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.116444	0.236132	0.591571	0.000009
AP	129	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000
AP	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000
AP	131							
AP	132							
AP	133	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.697994	0.116834	0.178210	0.000542
AP	134	Total Net Plant	TOTPLTNET	1.000000	0.715805	0.124507	0.155256	0.000205
AP	135							
AP	136							
AP	137							
AP	138							
AP	139							
AP	140	Revenue Related						
AP	141	Total Operating Revenue	TOTREV	1.000000	0.749780	0.113193	0.132441	0.000572
AP	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.048432	0.951568	0.000000
AP	143							
AP	144							
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED						
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AP	147							
AP	148	Expense Related						
AP	149	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.636524	0.121205	0.242271	0.000000
AP	150	Other Storage Plant O&M Expense	STOREXP	1.000000	0.636524	0.121205	0.242271	0.000000
AP	151	Transmission Plant O&M Expense	TRANEXP	1.000000	0.601533	0.117995	0.271815	0.000185
AP	152	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.591456	0.115514	0.283218	0.000260
AP	153	Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000
AP	154	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000
AP	155	Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.715801	0.117789	0.161656	0.000183
AP	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.601533	0.117995	0.271815	0.000185
AP	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.790723	0.152198	0.057061	0.000018
AP	158	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.996820	0.003180	0.000000	0.000000
AP	159	Acct 880.0, 1, 2 - Other Expenses	EXP_8801	1.000000	0.845480	0.072522	0.079868	0.000075
AP	160	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000
AP	161	Acct 881 - Rents	EXP_881	1.000000	0.591456	0.115514	0.283218	0.000260
AP	162	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.710907	0.122277	0.161521	0.000325

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SUB- SCH NO.	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	EXP. 887	1.000000	0.601319	0.117943	0.272056	0.000187	0.008495
AP	164	Acct 888-Maint of Compressor Station Equip Exp	EXP. 888	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	0.601533	0.117995	0.271815	0.000185	0.008472
AP	166	Acct 892-Main of Services Exp	EXP. 892	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
AP	167	Acct 893-Maint of Meters & House Regulators Exp	EXP. 893	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
AP	168	Acct 894-Maint of Other Equipment	EXP. 894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	169								
AP	170	Distr Oper Exp	DISTEXPO	1.000000	0.845480	0.072522	0.079868	0.000075	0.002055
AP	171	Distr Maint Exp	DISTEXPM	1.000000	0.654746	0.151820	0.180811	0.008057	0.004567
AP	172	Cust Serv & Info Expense	CUSTS. I	1.000000	0.873230	0.095055	0.028517	0.000019	0.003178
AP	173	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.894516	0.080918	0.020803	0.000012	0.003751
AP	174	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.893875	0.081344	0.021036	0.000013	0.003733
AP	175	Sales Expense	SALESEXP	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
AP	176	Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.802602	0.097694	0.094720	0.001378	0.003606
AP	177	Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	0.822035	0.088243	0.084904	0.001363	0.003454
AP	178	Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	0.822829	0.088102	0.084231	0.001369	0.003469
AP	179	Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	0.836724	0.078060	0.080903	0.000919	0.003395
AP	180	Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.894516	0.080918	0.020803	0.000012	0.003751
AP	181	O&M + Capital Additions	EXPENDITURES	1.000000	0.773337	0.114343	0.108212	0.000547	0.003561
AP	182								
AP	183	Depreciation Expense (Total)	DEPREXP	1.000000	0.711095	0.121328	0.162310	0.000315	0.004952
AP	184								
AP	185	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.720666	0.124067	0.150932	0.000223	0.004113
AP	186	NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.860358	0.069700	0.066842	0.000568	0.002531
AP	187								
AP	188	Labor Expense Related							
AP	189	Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.941272	0.029238	0.028739	0.000027	0.000725
AP	190	Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.657544	0.162518	0.170691	0.005286	0.003961
AP	191	Total Labor	LABOR	1.000000	0.885478	0.060990	0.050798	0.000609	0.002125
AP	192								
AP	193	REVENUES AND BILLING DETERMINANTS							
AP	194								
AP	195	Base Rate Sales Revenue	SALESREV	1.000000	0.738688	0.118190	0.138276	0.000605	0.004242
AP	196								
AP	197	Residential Service	REVRSG	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	198	Residential Heating Service	REVSGS	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	199	Residential Load Management Service	REVLVG	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	200	Water Heating Service	REVSLG	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	201	Water Heating Storage Service	REVTSGF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	202								
AP	203								
AP	204	Total Rev Req @ Desired ROR	REVREQ	1.000000	0.738688	0.118190	0.138276	0.000605	0.004242
AP	205								
AP	206								
AP	207								
AP	208								
AP	209								
AP	210								
AP	211								
AP	212								
AP	213								
AP	214								
AP	215								
AP	216								
AP	217								
AP	218								
AP	219								
AP	220								
AP	221								
AP	222								
AP	223	PRESENT REVENUES FROM SALES INPUT							
AP	224								
AP	225	Total Sales of Gas Revenue Requirement		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
AP	226	Sales of Gas Revenues - Rates		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
AP	227	Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	228								
AP	229								
AP	230								
AP	231								
AP	232								
AP	233								
AP	234								
AP	235								
AP	236								
AP	237								
AP	238								
AP	239								
AP	240								
ADA	1	ALLOCATED DIRECT ASSIGNMENTS							
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	3								

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
ADA	4	Account 904 - Uncollectible Accounts							
ADA	5	Residential Service	REVRSG	645,913,123	645,913,123	0	0	0	0
ADA	6	Residential Heating Service	REVGSG	103,345,951	0	103,345,951	0	0	0
ADA	7	Residential Load Management Service	REVLVG	120,908,999	0	0	120,908,999	0	0
ADA	8	Water Heating Service	REVSLG	0	0	0	0	0	0
ADA	9	Water Heating Storage Service	REVTSGF	3,709,310	0	0	0	0	3,709,310
ADA	10								
ADA	11	Total 904-Uncollectible	EXP_904	873,877,383	645,913,123	103,345,951	120,908,999	0	3,709,310
ADA	12								
ADA	13	Total 904-Uncollectible	EXP_904	1.000000	0.739135	0.118261	0.138359	0.000000	0.004245
ADA	14								
ADA	15	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
ADA	16								
ADA	17								
ADA	18								
ADA	19								
ADA	20								
ADA	21								
ADA	22								
ADA	23								
ADA	24								
ADA	25								
ADA	26								
ADA	27								
ADA	28								
ADA	29	Rev Req (cal) to Customers Late Payment fees							
ADA	30	Residential Service	REVRSG	0	0	0	0	0	0
ADA	31	Residential Heating Service	REVGSG	103,345,951	0	103,345,951	0	0	0
ADA	32	Residential Load Management Service	REVLVG	120,908,999	0	0	120,908,999	0	0
ADA	33	Water Heating Service	REVSLG	0	0	0	0	0	0
ADA	34	Water Heating Storage Service	REVTSGF	0	0	0	0	0	0
ADA	35								
ADA	36	Total Late Payment Fees	REVLATEP	224,254,949	0	103,345,951	120,908,999	0	0
ADA	37								
ADA	38	Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.460841	0.539159	0.000000	0.000000
ADA	39								
ADA	40								
ADA	41								
ADA	42								
ADA	43								
ADA	44								
ADA	45								
ADA	46								
ADA	47								
ADA	48								
ADA	49	ALLOCATED DIRECT ASSIGNMENTS							
ADA	50	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	51								
ADA	52	AVAILABLE							
ADA	53	Residential Service	REVRSG	0	0	0	0	0	0
ADA	54	Residential Heating Service	REVGSG	0	0	0	0	0	0
ADA	55	Residential Load Management Service	REVLVG	0	0	0	0	0	0
ADA	56	Water Heating Service	REVSLG	0	0	0	0	0	0
ADA	57	Water Heating Storage Service	REVTSGF	0	0	0	0	0	0
ADA	58								
ADA	59	Total Available	REVAVAL	0	0	0	0	0	0
ADA	60								
ADA	61	Total Available	REVAVAL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62								
ADA	63								
ADA	64								
ADA	65								
ADA	66								
ADA	67								
ADA	68								
ADA	69								
ADA	70								
ADA	71								
ADA	72								
ADA	73								
ADA	74								
ADA	75								
ADA	76								
ADA	77								
ADA	78								
ADA	79								
ADA	80								
ADA	81								
ADA	82								
ADA	83								
ADA	84								

COS Test Year - 12 Months Actual 2016									
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
ADA	85								
ADA	86								
ADA	87								
ADA	88								
ADA	89								
ADA	90								
ADA	91								
ADA	92								
ADA	93								
ADA	94								
ADA	95								
ADA	96								
RRW	1	REVENUE REQUIREMENTS							
RRW	2								
RRW	3	PRESENT RATES							
RRW	4	-----							
RRW	5	RATE BASE		3,733,086.585	2,694,486.667	465,721.155	557,435.536	724.016	14,719.211
RRW	6	NET OPER INC (PRESENT RATES)		276,248.407	199,392.013	34,463.366	41,250.230	53.577	1,089.222
RRW	7	RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		874,406.439	645,913.123	103,345.951	120,908.999	529.056	3,709.310
RRW	10	REVENUE PRES RATES \$/THERM		\$0.3553	\$0.4437	\$0.3635	\$0.1735	\$0.8260	\$0.1578
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$40,105.68	\$32,566.93	\$59,229.61	\$540,544.52	\$2,755,500.34	\$8,354,302.02
RRW	12								
RRW	13								
RRW	14	CLAIMED RATE OF RETURN							
RRW	15	-----							
RRW	16	CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	17	RETURN REQ FOR CLAIMED ROR		276,248.407	199,392.013	34,463.365	41,250.230	53.577	1,089.222
RRW	18	SALES REVENUE REQ CLAIMED ROR		874,406.439	645,913.123	103,345.951	120,908.999	529.056	3,709.310
RRW	19	REVENUE DEFICIENCY SALES REV		0	(0)	(0)	0	(0)	(0)
RRW	20	PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW	21	ANNUAL BOOKED THERM SALES		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
RRW	22	SALES REV REQUIRED \$/THERM		\$0.3553	\$0.4437	\$0.3635	\$0.1735	\$0.8260	\$0.1578
RRW	23	REVENUE DEFICIENCY \$/THERM		\$0.0000	(\$0.0000)	(\$0.0000)	\$0.0000	(\$0.0000)	(\$0.0000)
RRW	24								
RRW	25								
RRW	26								
RRW	27								
RRW	28								
RRW	29								
RRW	30								
RRW	31								
RRW	32								
RRW	33								
RRW	34								
RRW	35								
RRW	36								
RRW	37								
RRW	38								
RRW	39								
RRW	40								
RRW	41								
RRW	42								
RRW	43								
RRW	44								
RRW	45								
RRW	46								
RRW	47								
RRW	48								

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
S	1	SUMMARY OF RESULTS	Sub-Schedule Ref							
S	2	DEVELOPMENT OF RETURN								
S	3									
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	9	Distribution Plant								
S	10	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	0	2,666,043,183	0	0	0
S	12	Compressor Station Equipment 377	SCH RBP, LN 63	0	0	0	0	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)	4,656,931	1,258,261
S	26	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	27									
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									
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 Stimulus Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	0	0	0	0
S	33	Capital Lease Plt & Reserve Deduct	SCH RBO, LN 14	96,280	0	29,598	30,048	10	28,883	7,741
S	34	Plus: Rate Base Deductions								
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)	(672,713)	(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)	(7,940,461)	(128,211,224)
S	38									
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	47									
S	48									
S	49	SUMMARY OF RESULTS	Sub-Schedule Ref							
S	50	DEVELOPMENT OF RETURN								
S	51									
S	52	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									
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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
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)	124,421	(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
S	75	Proforma Expense Adjustments	SCH EO, LN 37	(114,984,686)	0	(42,284,347)	(56,330,205)	(28,130)	(7,259,420)	(9,082,583)
S	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	0	0	0
S	80	Investment Tax Credit Adjustment (Net)	SCH TI, LN 138	0	0	0	0	0	0	0
S	81	TOTAL OPERATING EXPENSES		648,409,290	0	204,928,393	289,017,333	409,682	81,186,393	72,867,488
S	82									
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	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)								
S	100									
S	101	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									
S	103	RATE OF RETURN		7.40%	16.13%	7.40%	7.40%	7.40%	7.40%	7.40%
S	104									
S	105	RETURN (RATE BASE * 7.40% ROR)		276,248,407	0	141,724,529	106,658,122	23,212	2,364,590	25,477,953
S	106									
S	107	PLUS:								
S	108	OPERATING EXPENSES								
S	109	Total Operation and Maintenance Expense	SCH E, LN 141	320,607,069	0	41,632,807	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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
S	111	Amortization Expense	SCH DE, LN 25	(12,395,796)	0	(6,158,505)	(5,534,062)	(2,054)	124,421	(825,595)
S	112	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
S	113	Proforma Expense Adjustments	SCH EO, LN 37	(114,984,686)	0	(42,284,347)	(56,330,205)	(28,130)	(7,259,420)	(9,082,583)
S	114	Income Taxes	CALCULATED	154,462,572	0	79,277,599	59,146,997	14,163	1,624,548	14,399,264
S	115	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	116	Income Taxes Deferred in Prior Years	SCH TI, LN 137	0	0	0	0	0	0	0
S	117	Investment Tax Credit Adjustment (Net)	SCH TI, LN 138	0	0	0	0	0	0	0
S	118	TOTAL OPERATING EXPENSES		648,409,290	0	204,928,393	289,017,333	409,682	81,186,393	72,867,488
S	119									
S	120	EQUALS TOTAL COST OF SERVICE		924,657,697	0	346,652,922	395,675,456	432,895	83,550,984	98,345,441
S	121									
S	122	LESS:								
S	123	Other Operating Revenues	SCH REV, LN 19	50,251,258	0	462,040	49,599,036	105	46,007	144,070
S	124	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0	0
S	125	Plus: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0	0
S	126	EQUALS:								
S	127	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									
S	129	TOTAL COST OF SERVICE INCREASE/DECREASE		0	(0)	(0)	0	(0)	(0)	(0)
S	130	REVENUE INCREASE TO RETAIL REVENUES (%)		0.00%	#DIV/0!	0.00%	0.00%	0.00%	0.00%	0.00%
S	131									
S	132									
S	133									
S	134									
S	135									
S	136									
S	137									
S	138									
S	139									
S	140									
S	141									
S	142									
S	143									
S	144									
RBP	1	DEVELOPMENT OF RATE BASE								
RBP	2									
RBP	3	GAS PLANT IN SERVICE								
RBP	4									
RBP	5	INTANGIBLE PLANT - G301-G303								
RBP	6	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0	0
RBP	7	Choice Project	not_used	0	0	0	0	0	0	0
RBP	8	GSMIS - meter related	not_used	0	0	0	0	0	0	0
RBP	9	- regulator related	not_used	0	0	0	0	0	0	0
RBP	10	- appliance safety related	not_used	0	0	0	0	0	0	0
RBP	11	- Comp Svs related	not_used	0	0	0	0	0	0	0
RBP	12	- Cust Svs related	not_used	0	0	0	0	0	0	0
RBP	13	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0	0
RBP	14									
RBP	15	C303 - INTANGIBLE PLANT - CUST SERVICE								
RBP	16	Customer Service	CUSTSVSX	6,057,549	0	0	312,642	0	4,656,931	1,087,976
RBP	17	Measurement	MRCOST_07	170,522	0	0	0	0	0	170,522
RBP	18	Not Used	not_used	0	0	0	0	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	20	Not Used	not_used	0	0	0	0	0	0	0
RBP	21	TOTAL ACCOUNTS C303-C390.4,G399		5,857,613	0	(190,947)	133,431	(64)	4,656,931	1,258,261

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBP	22									
RBP	23	TOTAL INTANGIBLE PLANT		5,857,613	0	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	24									
RBP	25	PRODUCTION PLANT								
RBP	26	G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	0	0	54,051,153	0	0	0
RBP	27	Not Used	not_used	0	0	0	0	0	0	0
RBP	28	TOTAL PRODUCTION PLANT		54,051,153	0	0	54,051,153	0	0	0
RBP	29									
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	33	TOTAL STORAGE PLANT		10,637,156	0	0	10,637,156	0	0	0
RBP	34									
RBP	35	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	AVGPEAK_04	4,224,120	0	0	4,224,120	0	0	0
RBP	40	TOTAL TRANSMISSION PLANT		88,966,347	0	0	88,966,347	0	0	0
RBP	41									
RBP	42									
RBP	43									
RBP	44									
RBP	45									
RBP	46									
RBP	47									
RBP	48									
RBP	49	GAS PLANT IN SERVICE CONTINUED								
RBP	50									
RBP	51	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	55	Total Accounts G374-G375		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	59	CIG & TSG-NF 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	62									
RBP	63	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0	0
RBP	64									
RBP	65	G378-G379 Meas & Regulatory Equipment								
RBP	66	Firm Investment	AVGPEAK_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	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	72	CIG & TSG-NF Redistribution	TRANSPORT_03	13,753,313	0	13,753,313	0	0	0	0
RBP	73	Not Used	not_used	0	0	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								

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RBP	77	Firm Allocation	SMMETERS_07	257,229,506	0	0	0	0	0	257,229,506
RBP	78	CIG & TSG-NF Redistribution	TRANSPORT_07	5,584	0	0	0	0	0	5,584
RBP	79	Not Used	not_used	0	0	0	0	0	0	0
RBP	80	Total Account G381		257,235,090	0	0	0	0	0	257,235,090
RBP	81									
RBP	82	G382 Meter Installations								
RBP	83	Firm Allocation	MTRINSTAL_07	145,987,951	0	0	0	0	0	145,987,951
RBP	84	CIG & TSG-NF Redistribution	TRANSPORT_07	1,592	0	0	0	0	0	1,592
RBP	85	Not Used	not_used	0	0	0	0	0	0	0
RBP	86	Total Account E382		145,989,543	0	0	0	0	0	145,989,543
RBP	87									
RBP	88									
RBP	89									
RBP	90									
RBP	91									
RBP	92									
RBP	93									
RBP	94									
RBP	95									
RBP	96									
RBP	97	GAS PLANT IN SERVICE CONTINUED								
RBP	98									
RBP	99	DISTRIBUTION PLANT CONTINUED								
RBP	100									
RBP	101	G383-384 House Regulators & Installation								
RBP	102	Firm Allocation - Regulators - G383	HOUSEREG_03	38,504,809	0	38,504,809	0	0	0	0
RBP	103	Firm Allocation - Installation - G384	HSEREGINST_03	98,655,591	0	98,655,591	0	0	0	0
RBP	104	CIG & TSG-NF Redistribution	TRANSPORT_03	22,904	0	22,904	0	0	0	0
RBP	105	Not Used	not_used	0	0	0	0	0	0	0
RBP	106	Total Account G383-384		137,183,305	0	137,183,305	0	0	0	0
RBP	107									
RBP	108	G385 Industrial Meas and Regul Station Equip								
RBP	109	Firm Allocation - Regulators	LRGREG_03	40,304,082	0	40,304,082	0	0	0	0
RBP	110	Firm Allocation - Meters	LRGMTR_07	40,304,082	0	0	0	0	0	40,304,082
RBP	111	CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	1,440,400	0	1,440,400	0	0	0	0
RBP	112	CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	1,440,400	0	0	0	0	0	1,440,400
RBP	113	Not Used	not_used	0	0	0	0	0	0	0
RBP	114	Total Account G385		83,488,964	0	41,744,482	0	0	0	41,744,482
RBP	115									
RBP	116	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0	0
RBP	117									
RBP	118	G387-Other Equipment								
RBP	119	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	0	1,011,930	0	0
RBP	120	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	509,787	0	509,787	0	0	0	0
RBP	121	Total Accounts G387		1,521,717	0	509,787	0	1,011,930	0	0
RBP	122									
RBP	123	G388 - Asset Retirement Obligations	PLT_376	10,834,324	0	0	10,834,324	0	0	0
RBP	124									
RBP	125	TOTAL DISTRIBUTION PLANT		6,380,421,816	0	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967
RBP	126									
RBP	127									
RBP	128									
RBP	129									
RBP	130									
RBP	131									

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
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									
RBP	145	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	153	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0	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	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	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									
RBP	169	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									
RBP	171	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	179									
RBP	180									
RBP	181									
RBP	182									
RBP	183									
RBP	184									
RBP	185									
RBP	186									

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBP	187									
RBP	188									
RBP	189									
RBP	190									
RBP	191									
RBP	192									
RBD	1	LESS: DEPRECIATION RESERVE & AMORT								
RBD	2									
RBD	3	G301-G303 - INTANGILE PLANT - RESERVE								
RBD	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0	0
RBD	5	Choice Project	not_used	0	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	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	1,352,277	315,926
RBD	15	Measurement	MRCOST_07	41,423	0	0	0	0	0	41,423
RBD	16	Not Used	not_used	0	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	21	TOTAL INTANGIBLE PLANT		1,800,411	0	0	90,785	0	1,352,277	357,349
RBD	22									
RBD	23									
RBD	24	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	28	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								
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									
RBD	34	G376 Mains Reserve								
RBD	35	Firm Allocation	AVGPEAK_04	1,014,058,840	0	0	1,014,058,840	0	0	0
RBD	36	CIG & TSG-NF Redistribution	TRANSPORT_04	19,298,130	0	0	19,298,130	0	0	0
RBD	37	Not Used	not_used	0	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									
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0	0
RBD	41									
RBD	42	G378-G379 Meas & Regulatory Equip Reserve								
RBD	43	Firm Investment	AVGPEAK_04	77,019,065	0	0	77,019,065	0	0	0
RBD	44	Not Used	not_used	0	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									
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
RBD	50									
RBD	51	DISTRIBUTION PLANT CONTINUED								
RBD	52									
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 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								
RBD	60	Firm Allocation	SMMETERSR_07	19,192,159	0	0	0	0	0	19,192,159
RBD	61	CIG & TSG-NF Redistribution	TRANSPORT_07	3,301	0	0	0	0	0	3,301
RBD	62	Not Used	not_used	0	0	0	0	0	0	0
RBD	63	Total Account G381		19,195,460	0	0	0	0	0	19,195,460
RBD	64									
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	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 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									
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	83	Not Used	not_used	0	0	0	0	0	0	0
RBD	84	Total Account G385		23,927,602	0	11,963,801	0	0	0	11,963,801
RBD	85									
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	93									
RBD	94									
RBD	95									
RBD	96									
RBD	97	DEPRECIATION RESERVE & AMORT CONTINUED								
RBD	98									
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

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RBD	105	Distribution Delivery	DISTPLTXMTR	48,514,558	0	25,006,079	23,469,169	8,342	0	30,969
RBD	106	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0	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	109	Total Accounts E390-E398		48,514,558	0	25,006,079	23,469,169	8,342	0	30,969
RBD	110									
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	116	Customer Service Related	CUSTSVSX	12,935,152	0	0	667,609	0	9,944,305	2,323,238
RBD	117	Distribution Delivery Related	DISTPLTXMTR	4,030,076	0	2,077,241	1,949,570	693	0	2,573
RBD	118	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
RBD	119	Unassigned	TOTPLT	6,469,392	0	3,018,317	2,982,965	1,007	27,288	439,816
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	124									
RBD	125	NET GAS PLANT IN SERVICE		4,442,952,594	0	2,221,294,247	1,827,103,860	368,423	16,994,284	377,191,780
RBD	126									
RBD	127									
RBD	128									
RBD	129									
RBD	130									
RBD	131									
RBD	132									
RBD	133									
RBD	134									
RBD	135									
RBD	136									
RBD	137									
RBD	138									
RBD	139									
RBD	140									
RBD	141									
RBD	142									
RBD	143									
RBD	144									
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE								
RBO	2									
RBO	3	PLUS: ADDITIONS TO RATE BASE								
RBO	4									
RBO	5	Working Capital								
RBO	6	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	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	126,421,935	77,583,340	105,509	22,626,886	25,406,142
RBO	10	Prepayments/Working Funds	EXPENDITURES	433,030	0	217,116	133,241	181	38,859	43,632
RBO	11	Total Working Capital		292,311,129	0	145,243,147	96,111,630	111,896	22,665,745	28,178,711
RBO	12	Net Plant Adds - Distribution	DISTPLT	831,475,215	0	398,682,598	374,178,987	132,994	0	58,480,636
RBO	13	Capital Stimulus Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0	0
RBO	14	Capital Lease Plant & Reserve Deduction	COMPLT	96,280	0	29,598	30,048	10	28,883	7,741
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

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RBO	16	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	17									
RBO	18									
RBO	19	PLUS: DEDUCTIONS TO RATE BASE								
RBO	20									
RBO	21	Customer Advances for Construction	MAIN_SERV	(19,722,411)	0	(10,197,978)	(9,524,433)	0	0	0
RBO	22	GSMP Roll-in #3	TOTPLT	(159,485,336)	0	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842,460)
RBO	23	Deferred Income Taxes and Credits								
RBO	24	ADIT Test/Post year	TOTPLT	(258,442,874)	0	(120,577,404)	(119,165,134)	(40,223)	(1,090,118)	(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	26	Liberalized Depreciation - Production	BALANCE_04	2,823,347	0	0	2,823,347	0	0	0
RBO	27	Cost of Removal	TOTPLT	8,400,204	0	3,919,144	3,873,241	1,307	35,432	571,080
RBO	28	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0
RBO	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)	(7,462,127)	(120,270,979)
RBO	33	Total Deferred Income Taxes and Credits		(1,884,131,629)	0	(880,232,813)	(867,453,271)	(293,861)	(7,940,461)	(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	38	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	41									
RBO	42									
RBO	43									
RBO	44									
RBO	45									
RBO	46									
RBO	47									
RBO	48									
REV	1	OPERATING REVENUES								
REV	2									
REV	3	SALES REVENUES								
REV	4	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	7	TOTAL SALES OF GAS		874,406,439	0	346,190,881	346,076,420	432,790	83,504,976	98,201,371
REV	8									
REV	9	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	COMPSPVSWK_04	44,808,832	0	0	44,808,832	0	0	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	19	TOTAL OTHER OPERATING REV		50,251,258	0	462,040	49,599,036	105	46,007	144,070
REV	20									
REV	21	OTHER REVENUE SOURCES								
REV	22	Not Used	not_used	0	0	0	0	0	0	0

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REV	23	<i>Not Used</i>	<i>not_used</i>	0	0	0	0	0	0	0
REV	24	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0
REV	25									
REV	26	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
REV	27									
REV	28	TOTAL OPERATING REVENUES		924,657,697	0	346,652,922	395,675,456	432,895	83,550,984	98,345,441
REV	29									
REV	30									
REV	31									
REV	32									
REV	33									
REV	34									
REV	35									
REV	36									
REV	37									
REV	38									
REV	39									
REV	40									
REV	41									
REV	42									
REV	43									
REV	44									
REV	45									
REV	46									
REV	47									
REV	48									
E	1	OPERATION & MAINTENANCE EXPENSE								
E	2									
E	3	MANUFACTURED GAS PRODUCTION EXPENSE								
E	4	G710-G718 Production Expenses Incl Labor	BALANCE_04	251,901	0	0	251,901	0	0	0
E	5	G722-G736 Gas Raw Materials	BALANCE_04	0	0	0	0	0	0	0
E	6	G739-G745 Operation & Maintenance Exp	BALANCE_04	977,169	0	0	977,169	0	0	0
E	7	Not Used	not_used	0	0	0	0	0	0	0
E	8	TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	0	0	1,229,069	0	0	0
E	9									
E	10	OTHER GAS SUPPLY EXPENSE								
E	11	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0	0
E	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	14	G808.1,.2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0	0
E	15	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0	0
E	16	G813 Other Gas Supply Expenses								
E	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	19	TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	0	0	5,670,771	0	0	0
E	20	TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	0	0	6,899,840	0	0	0
E	21									
E	22	OTHER STORAGE EXPENSE								
E	23	G840-G842 Operation	BALANCE_04	161,767	0	0	161,767	0	0	0
E	24	G843 Maintenance	BALANCE_04	312,637	0	0	312,637	0	0	0
E	25	TOTAL OTHER STORAGE EXPENSE		474,404	0	0	474,404	0	0	0
E	26									
E	27	TRANSMISSION EXPENSES								
E	28	G850-G867 Transmission Exp	TRANPLT	2,558,168	0	0	2,558,168	0	0	0
E	29	TOTAL TRANSMISSION EXPENSE		2,558,168	0	0	2,558,168	0	0	0

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				(1)	(2)	(3)	(4)	(5)	(6)	
E	30									
E	31	DISTRIBUTION EXPENSES								
E	32	Operation								
E	33	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0	0
E	34	G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0	0	0
E	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
E	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
E	39	G877 Meas & Reg Station - City Gate	PLT_3789	410,080	0	0	410,080	0	0	0
E	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	COMPSSVSWK_04	0	0	0	0	0	0	0
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	G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0	0	0
E	46	G881 Rents	TRANSPORT_04	20,476	0	0	20,476	0	0	0
E	47	Total Distribution Operation		65,101,696	0	14,661,914	43,103,659	0	0	7,336,123
E	48									
E	49	OPERATION & MAINTENANCE EXPENSE CONTINUED								
E	50									
E	51	DISTRIBUTION EXPENSES CONTINUED								
E	52	Maintenance								
E	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
E	55	G887 Mains	PLT_376	12,392,584	0	0	12,392,584	0	0	0
E	56	G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0	0
E	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	0	0	1,746,894	0	0	0
E	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
E	61	G893 Meters & House Reg								
E	62	G893.1 - Meters	SMMETERS_07	10,857,110	0	0	0	0	0	10,857,110
E	63	G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0	0
E	64	Not Used	not_used	0	0	0	0	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	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	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	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
E	72									
E	73									
E	74	CUSTOMER ACCOUNTS EXPENSES								
E	75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0	0
E	76	G902 Meter Reading								
E	77	- Meter Reading Related	MRCOST_07	12,640,464	0	0	0	0	0	12,640,464
E	78	- Billing Related	BILLING_06	0	0	0	0	0	0	0
E	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
E	82	- Meter O&M Related	METERPLT	44,809	0	0	0	0	0	44,809
E	83	- Meter Reading Related	MRCOST_07	82,681	0	0	0	0	0	82,681
E	84	- Billing Related	BILLING_06	12,406,599	0	0	0	0	12,406,599	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)	
E	85	- Acct Maint Related	ACCTMAINT_06	33,695,241	0	0	0	0	33,695,241	0
E	86	- Utility Work Related	UTILWORK_04	2,295,820	0	0	2,295,820	0	0	0
E	87	- Remaining	BILLING_06	6,765,990	0	0	0	0	6,765,990	0
E	88	Not used	not_used	0	0	0	0	0	0	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	0	12,783,506	12,778,350	0	3,083,786	3,626,566
E	90	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0	0
E	91	TOTAL CUSTOMER ACCTS EXPENSE		101,220,275	0	12,783,506	15,074,170	0	56,968,078	16,394,520
E	92									
E	93									
E	94									
E	95									
E	96									
E	97	OPERATION & MAINTENANCE EXPENSE CONTINUED								
E	98									
E	99	CUSTOMER SERVICE & INFO EXPENSES								
E	100	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	103	- Utility Work Related	UTILWORK_04	1,289,604	0	0	1,289,604	0	0	0
E	104	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0
E	105	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0	0
E	106	G910 - Misc Cust Service & Info								
E	107	- Utility Work Related	UTILWORK_04	83,593	0	0	83,593	0	0	0
E	108	- Remaining	BILLING_06	422,272	0	0	0	0	422,272	0
E	109	TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	0	0	1,373,197	0	767,194	0
E	110									
E	111	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
E	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0	0
E	115	SALES EXPENSES TOTAL (ACCT 916)		924,164	0	0	924,164	0	0	0
E	116									
E	117	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	118									
E	119									
E	120	ADMINISTRATIVE & GENERAL EXPENSE								
E	121	G920 A&G Salaries	TOMXFUEL904	3,929,409	(0)	394,840	1,866,370	5,108	1,056,995	606,097
E	122	G921 Office Supplies & Exp	TOMXFUEL904	1,584,556	(0)	159,221	752,624	2,060	426,239	244,412
E	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)	3,968,452	18,758,503	51,344	10,623,644	6,091,753
E	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)	326,976	2,988,635	2,783	985,428	574,402
E	128	G926 Employee Pension & Benefits								
E	129	- Gas Peaking Plant Related	BALANCE_04	218,107	0	0	218,107	0	0	0
E	130	- Remaining	LABOR	42,964,638	(0)	2,879,822	26,322,202	24,515	8,679,088	5,059,010
E	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)	(10,451)	(52,386)
E	133	G930.1 General Advertising Expenses	TRANSPORT_04	1,729,189	0	0	1,729,189	0	0	0
E	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)	290,781	2,225,060	3,222	816,637	470,685
E	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
E	139	TOTAL A&G EXPENSE		105,459,010	(0)	8,039,654	61,737,741	89,078	22,578,805	13,013,733

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
E	140									
E	141	TOTAL OPERATION & MAINTENANCE EXPENSES		320,607,069	0	41,632,807	150,375,385	373,251	80,314,078	47,911,548
E	142									
E	143									
E	144									
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES								
DE	2									
DE	3	G403 DEPRECIATION EXPENSE								
DE	4	Production Plant	BALANCE_04	1,503,562	0	0	1,503,562	0	0	0
DE	5	Storage Plant	BALANCE_04	304,695	0	0	304,695	0	0	0
DE	6	Transmission Plant	TRANPLT	1,844,051	0	0	1,844,051	0	0	0
DE	7	Distribution Plant	DISTPLT	109,035,692	0	52,281,333	49,068,047	17,440	0	7,668,872
DE	8	General and Common Plant	COMGENPLT	10,674,242	0	4,493,468	4,331,551	1,499	1,454,242	393,483
DE	9	Not Used	not_used	0	0	0	0	0	0	0
DE	10	TOTAL DEPRECIATION EXPENSE		123,362,242	0	56,774,801	57,051,906	18,939	1,454,242	8,062,355
DE	11									
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	0
DE	15	Choice	CHOICE_04	540,220	0	0	540,220	0	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	0
DE	22	Excess Cost of Removal	TOTPLT	(13,200,000)	0	(6,158,505)	(6,086,373)	(2,054)	(55,678)	(897,390)
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	26									
DE	27	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		110,966,446	0	50,616,296	51,517,843	16,885	1,578,663	7,236,759
DE	28									
DE	29									
DE	30									
DE	31									
DE	32									
DE	33									
DE	34									
DE	35									
DE	36									
DE	37									
DE	38									
DE	39									
DE	40									
DE	41									
DE	42									
DE	43									
DE	44									
DE	45									
DE	46									
DE	47									
DE	48									
EO	1	OTHER OPERATING EXPENSES								
EO	2									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
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	8	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	73,813	0	0	73,813	0	0	0
EO	9	Miscellaneous State and Municipal Tax	TOTPLT	814,676	0	380,090	375,638	127	3,436	55,385
EO	10	Federal Environmental Tax	PSTDPLT	0	0	0	0	0	0	0
EO	11	TOTAL TAXES OTHER THAN INCOME		18,555,601	(0)	3,388,262	10,581,248	8,313	2,669,314	1,908,464
EO	12									
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)	(959,999)	(559,580)
EO	16	Adj #2 - Annualization of Payroll Taxes	LABOR	(318,157)	0	(21,325)	(194,919)	(182)	(64,270)	(37,462)
EO	17	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	709,210	0	354,576	291,653	59	2,713	60,210
EO	18	add'l tax effects on rev req	TOTPLTNET	489,792	0	244,876	201,420	41	1,873	41,582
EO	19	Adj #4 - Pension and Fringe Benefits	LABOR	(17,021,827)	0	(1,140,934)	(10,428,389)	(9,713)	(3,438,501)	(2,004,290)
EO	20	Adj #5 - Gas COLI Interest Expense	LABOR	(1,051,453)	0	(70,477)	(644,171)	(600)	(212,399)	(123,807)
EO	21	add'l tax effects on rev req	LABOR	(726,152)	0	(48,672)	(444,875)	(414)	(146,687)	(85,503)
EO	22	Adj #10 - ASB Margin	TOTPLT	(9,513,575)	0	(4,438,591)	(4,386,604)	(1,481)	(40,128)	(646,771)
EO	23	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	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	27	Adj #14 & 17 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0	0
EO	28	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	29	Adj #8 - Real Estate Taxes	TOTPLT	(320,001)	0	(149,298)	(147,549)	(50)	(1,350)	(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)	(230)	(3,710)
EO	32	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	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	36	Adj #13 Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0
EO	37	TOTAL PROFORMA EXPENSE ADJUSTMENTS		(114,984,686)	0	(42,284,347)	(56,330,205)	(28,130)	(7,259,420)	(9,082,583)
EO	38									
EO	39	TOTAL OTHER OPERATING EXPENSES		(96,429,085)	0	(38,896,086)	(45,748,957)	(19,817)	(4,590,106)	(7,174,119)
EO	40									
EO	41									
EO	42									
EO	43									
EO	44									
EO	45									
EO	46									
EO	47									
EO	48									
TI	1	DEVELOPMENT OF INCOME TAXES								
TI	2									
TI	3	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 EXPENSES	SCH EO, LN 39	(96,429,085)	0	(38,896,086)	(45,748,957)	(19,817)	(4,590,106)	(7,174,119)
TI	8	NET OPERATING INCOME BEFORE TAXES		589,513,267	0	293,299,904	239,531,184	62,576	6,248,350	50,371,253
TI	9	LESS:								

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				(1)	(2)	(3)	(4)	(5)	(6)	
TI	10	G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	0	32,655,785	26,860,697	5,416	249,837	5,545,188
TI	11	TOTAL OPERATING INCOME BEFORE TAXES		524,196,344	0	260,644,119	212,670,487	57,159	5,998,513	44,826,066
TI	12									
TI	13									
TI	14									
TI	15	TAX ADJUSTMENTS - FEDERAL								
TI	16	Credits & Adjustments	TOTPLT	325,000	0	151,630	149,854	51	1,371	22,095
TI	17	Uncollectible Accounts - Writeoff	REVREQ	1,729,674	0	684,804	684,578	856	165,182	194,253
TI	18	Injuries and Damages	TOTPLT	606,244	0	282,845	279,532	94	2,557	41,215
TI	19	Meals & Entertainment	LABOR	172,075	(0)	11,534	105,421	98	34,760	20,261
TI	20	Company owned life insurance	LABOR	(367,196)	0	(24,612)	(224,962)	(210)	(74,176)	(43,237)
TI	21	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	0	(563,828)	(463,772)	(94)	(4,314)	(95,742)
TI	22	Medicare Subsidy	LABOR	316,199	(0)	21,194	193,718	180	63,874	37,232
TI	23	Allowable Depreciation	DEPREXP	(158,671,156)	0	(73,024,964)	(73,381,382)	(24,360)	(1,870,477)	(10,369,973)
TI	24	Restricted Stock - Permanent	LABOR	(313,507)	0	(21,014)	(192,069)	(179)	(63,330)	(36,915)
TI	25	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI	26	Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	0	(2,544)	(2,092)	(0)	(19)	(432)
TI	27	Lobbying Expenses	LABOR	181,641	(0)	12,175	111,282	104	36,692	21,388
TI	28	Penalties	not_used	0	0	0	0	0	0	0
TI	29	AFUDC / IDC	TOTPLT	(124,561)	0	(58,114)	(57,433)	(19)	(525)	(8,468)
TI	30	Dividends Received Deduction	TOTPLTNET	(14,574)	0	(7,287)	(5,994)	(1)	(56)	(1,237)
TI	31	Real Estate Taxes	TOTPLTNET	(370,590)	0	(185,280)	(152,400)	(31)	(1,418)	(31,462)
TI	32	Line Pack Adjustment	TOTPLTNET	(31,240)	0	(15,619)	(12,847)	(3)	(119)	(2,652)
TI	33	Legal Reserves	TOTPLTNET	(53,487)	0	(26,741)	(21,996)	(4)	(205)	(4,541)
TI	34	Deferred Comp - officers	LABOR	(5,518)	0	(370)	(3,381)	(3)	(1,115)	(650)
TI	35	PIP Adjustment	LABOR	(163,297)	0	(10,945)	(100,044)	(93)	(32,987)	(19,228)
TI	36	Accrued vacation pay adjustment	LABOR	85,318	(0)	5,719	52,270	49	17,235	10,046
TI	37	3rd Party Claims	TOTPLT	(948)	0	(442)	(437)	(0)	(4)	(64)
TI	38	Casualty 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	9,119	0	4,255	4,205	1	38	620
TI	40	Contribution in Aid of Construct	TOTPLTNET	(573,555)	0	(286,754)	(235,867)	(48)	(2,194)	(48,693)
TI	41	Pension Accrual Adjustment	LABOR	3,900,029	(0)	261,410	2,389,345	2,225	787,827	459,222
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
TI	44	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)	23,801	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
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								
TI	51	TAX ADJUSTMENTS - STATE								
TI	52	Reverse TEFA	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 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	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		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
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	64	Federal Tax Liability at 35.000%		112,596,464	0	58,167,007	42,500,655	9,827	1,220,127	10,698,848

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TI	65	<i>Not Used</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	66	<i>Not Used</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	67	TOTAL FEDERAL INCOME TAX LIABILITY		112,596,464	0	58,167,007	42,500,655	9,827	1,220,127	10,698,848
TI	68									
TI	69									
TI	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	72									
TI	73									
TI	74									
TI	75									
TI	76									
TI	77									
TI	78									
TI	79									
TI	80									
TI	81									
TI	82									
TI	83									
TI	84									
TI	85	TAX RATES								
TI	86	FEDERAL TAX RATE - CURRENT	35.000%							
TI	87	NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
TI	88	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%							
TI	89	EFFECTIVE TAX RATE	40.850%							
TI	90	COMPOSITE RATE	40.850%							
TI	91	1 - EFFECTIVE TAX RATE	59.15000%							
TI	92									
TI	93									
TI	94									
TI	95									
TI	96									
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED								
TI	98									
TI	99	G410 + G411- PROVISION FOR DEFERRED INCOME TAX								
TI	100	<i>Depreciation</i>	<i>DEPREXP</i>	156,532,670	0	72,040,773	72,392,387	24,032	1,845,267	10,230,212
TI	101	<i>Previously Ded Amort-Reacq Bonds</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	102	<i>Amortization of Computer Software</i>	<i>INTANGPLT</i>	0	0	0	0	0	0	0
TI	103	<i>Clause - Deferred Fuel</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	104	<i>*Gain on Sale of Services Corp Asset</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	105	<i>AFUDC / IDC</i>	<i>TOTPLT</i>	124,561	0	58,114	57,433	19	525	8,468
TI	106	<i>Capitalized interest-Section 263A</i>	<i>TOTPLT</i>	(254,491)	0	(118,734)	(117,343)	(40)	(1,073)	(17,301)
TI	107	<i>Cost of removal</i>	<i>TOTPLT</i>	0	0	0	0	0	0	0
TI	108	<i>*Utility Commodity Costs-Non-Taxable Income</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	109	<i>*RAC-Environmental Cleanup Costs - Debit</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	110	<i>*SBC-Societal Benefits Clause - Unallow Deductions</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	111	<i>Deferred Comp - Officers</i>	<i>LABOR</i>	5,518	(0)	370	3,381	3	1,115	650
TI	112	<i>*Deduction of Securitization</i>	<i>not_used</i>	0	0	0	0	0	0	0
TI	113	<i>Accrued vacation pay adjustment</i>	<i>LABOR</i>	(85,318)	0	(5,719)	(52,270)	(49)	(17,235)	(10,046)
TI	114	<i>3rd Party Claims</i>	<i>TOTPLT</i>	(97)	0	(45)	(45)	(0)	(0)	(7)
TI	115	<i>Deferred Return on CIP II</i>	<i>TOTPLT</i>	(26,238)	0	(12,241)	(12,098)	(4)	(111)	(1,784)
TI	116	<i>Deferred Depreciation on CIP II</i>	<i>TOTPLT</i>	(12,006)	0	(5,602)	(5,536)	(2)	(51)	(816)
TI	117	<i>Defer Dividend Equivalents/Restricted Stock-Temp.</i>	<i>LABOR</i>	0	0	0	0	0	0	0
TI	118	<i>Contribution in Aid of Construct</i>	<i>TOTPLTNET</i>	573,555	0	286,754	235,867	48	2,194	48,693
TI	119	<i>Pension Accrual Adjustment</i>	<i>LABOR</i>	(3,900,029)	0	(261,410)	(2,389,345)	(2,225)	(787,827)	(459,222)

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	120	Unallowable OPEB Amortization	LABOR	6,122,331	(0)	410,366	3,750,834	3,493	1,236,744	720,894
TI	121	Fin Def-Energy Competition Act Ct	TOTPLT	518	0	242	239	0	2	35
TI	122	Rabbi Trust Unrealized Losses	LABOR	2,291	(0)	154	1,403	1	463	270
TI	123	Additional Real Estate Taxes	TOTPLT	370,590	0	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	127	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(115,925)	0	(57,958)	(47,672)	(10)	(443)	(9,842)
TI	128	Legal Reserves	LABOR	53,487	(0)	3,585	32,769	31	10,805	6,298
TI	129	Line Pack Adjustment	TOTPLT	31,240	0	14,575	14,405	5	132	2,124
TI	130	Materials & Supply	TOTPLT	659,085	0	307,498	303,897	103	2,780	44,807
TI	131	Investment Tax Credit	TOTPLT	(1,268,004)	0	(591,592)	(584,663)	(197)	(5,348)	(86,204)
TI	132	TOTAL DEFERRED INCOME TAX		158,802,288	(0)	72,297,776	73,726,064	25,200	2,259,211	10,494,036
TI	133									
TI	134									
TI	135	This Section is not used at this time								
TI	136	PROFORMA OPERATING INCOME ADJUSTMENTS								
TI	137	Not Used	not_used	0	0	0	0	0	0	0
TI	138	Not Used	not_used	0	0	0	0	0	0	0
TI	139	Not Used	not_used	0	0	0	0	0	0	0
TI	140									
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	4	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	792,921	0	0	792,921	0	0	0
LR	5	G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	0	0	4,135,706	0	0	0
LR	6	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	0	0	246,879	0	0	0
LR	7	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	0	0	461,212	0	0	0
LR	8									
LR	9	DISTRIBUTION LABOR EXPENSE								
LR	10	Operation								
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	27	G889-891 Meas & Reg Station	EXP_8891	2,314,353	0	0	2,314,353	0	0	0
LR	28	G892 Services	EXP_892	2,074,639	0	2,074,639	0	0	0	0
LR	29	G893 Meters & House Reg	EXP_893	7,565,228	0	0	0	0	0	7,565,228
LR	30	G894 Maint of Other Equipment - Total	EXP_894	98,629	0	0	0	98,629	0	0

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
LR	31	Not Used	not_used	0	0	0	0	0	0	0
LR	32	Total Maintenance		19,101,689	0	2,863,960	8,457,828	98,892	0	7,681,009
LR	33	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	0	11,706,799	98,544,912	98,892	0	12,434,086
LR	34									
LR	35	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	0	0	1,469,507	0	34,490,229	8,172,505
LR	36	G907-G910, xDSM CUST SERV & INFO EXP	CUSTS_I	2,378,255	0	0	1,525,802	0	852,453	0
LR	37	G911-G916 SALES EXPENSE	SALESEXP	269,430	0	0	269,430	0	0	0
LR	38	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	(0)	298,115	2,281,181	3,303	837,234	482,556
LR	39	Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0	0
LR	40									
LR	41	TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	(0)	12,004,914	109,727,551	102,195	36,179,917	21,089,148
LR	42									
LR	43									
LR	44									
LR	45									
LR	46									
LR	47									
LR	48									
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR								
CA	2									
CA	3	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0	0
CA	4	PRODUCTION PLANT - G304-G347	PRODPLT	727,439	0	0	727,439	0	0	0
CA	5	STORAGE PLANT - G360-G363	STORPLT	312,169	0	0	312,169	0	0	0
CA	6	TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0	0
CA	7									
CA	8	DISTRIBUTION PLANT								
CA	9	G375 Structure & Improvements	PLT_3745	826,172	0	396,140	371,792	132	0	58,108
CA	10	G376 Mains	PLT_376	116,314,171	0	0	116,314,171	0	0	0
CA	11	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0	0
CA	12	G378-G379 Meas & Regul Eqmt	PLT_3789	4,127,895	0	0	4,127,895	0	0	0
CA	13	G380 Services	SERVICES	397,544,204	0	397,544,204	0	0	0	0
CA	14	G381 Meters	PLT_381	36,350,464	0	0	0	0	0	36,350,464
CA	15	G382 Meter Installations	PLT_382	202,082	0	0	0	0	0	202,082
CA	16	G383-384 House Regulators & Install	PLT_3834	149,016	0	149,016	0	0	0	0
CA	17	G385 Ind Reg & Meas Eqmt	PLT_385	11,305,357	0	5,652,678	0	0	0	5,652,678
CA	18	TOTAL DISTRIBUTION PLANT		566,819,360	0	403,742,038	120,813,858	132	0	42,263,332
CA	19									
CA	20	COMMON PLANT	COMPLT	0	0	0	0	0	0	0
CA	21	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	0	3,359,507	3,153,027	1,121	0	4,161
CA	22									
CA	23									
CA	24	TOTAL CAPITAL ADDITIONS		574,376,783	0	407,101,545	125,006,492	1,253	0	42,267,493
CA	25									
CA	26									
CA	27									
CA	28									
CA	29									
CA	30									
CA	31									
CA	32									
CA	33									
CA	34									
CA	35									
CA	36									
CA	37									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
CA	38									
CA	39									
CA	40									
CA	41									
CA	42									
CA	43									
CA	44									
CA	45									
CA	46									
CA	47									
CA	48									
AF	1	ALLOCATION FACTOR TABLE								
AF	2	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	3									
AF	4	<u>CAPACITY RELATED</u>								
AF	5									
AF	6	Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287						
AF	7	Staff Average and Peak Allocator - delivery	AVGPEAK_04	1						
AF	8									
AF	9									
AF	10									
AF	11									
AF	12									
AF	13									
AF	14									
AF	15									
AF	16									
AF	17	<u>COMMODITY RELATED</u>								
AF	18	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	21	Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717						
AF	22									
AF	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0						
AF	24									
AF	25									
AF	26									
AF	27									
AF	28									
AF	29									
AF	30									
AF	31									
AF	32									
AF	33									
AF	34									
AF	35									
AF	36	<u>BILLING DETERMINANTS</u>								
AF	37									
AF	38	Number of Customers		1,816,880						
AF	39	Transported Gas at Meter (calendar)		2,461,249,717						
AF	40									
AF	41									
AF	42									
AF	43									
AF	44									

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	45									
AF	46									
AF	47									
AF	48									
AF	49	ALLOCATION FACTOR TABLE CONTINUED								
AF	50	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	51									
AF	52	<u>CUSTOMER RELATED</u>								
AF	53									
AF	54	G380 services - access	SERVICES_03	1,215,971,988						
AF	55	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 svcs	CUSTAVG_06	1,103,707						
AF	58	G381 meters - measurement	SMMETERS_07	95,374,258						
AF	59									
AF	60	Billing Function costs - cust svcs	BILLING_06	13,588,445						
AF	61	Competitive Service work - delivery	COMPSSVWK_04	100						
AF	62									
AF	63	Account Maint - cust svcs	ACCTMAINT_06	57,801,700						
AF	64	G382 meter install - measurement	MTRINSTAL_07	149,490,508						
AF	65	G383 house regulators - access	HOUSEREG_03	27,727,735						
AF	66	G384 house reg install - access	HSEREGINST_03	49,550,720						
AF	67	G385 lrg regulators - access	LRGREG_03	2,654,025						
AF	68	G385 lrg mtrs - measurement	LRGMTR_07	46,733,414						
AF	69	G380 services - reserve - access	SERVICESR_03	302,367,424						
AF	70	G381 meters - reserve - measurement	SMMETERSR_07	39,638,103						
AF	71	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,689						
AF	72	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744						
AF	73	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635						
AF	74	G385 lrg regulators - reserve - access	LRGREGR_03	384,163						
AF	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	7,737,443						
AF	76	Direct LVG - delivery	DIRLVG_04	1						
AF	77	Direct LVG - cust svcs	DIRLVG_06	1						
AF	78	Direct SLG - streetlights	DIRSLG_05	1						
AF	79	Meter Reading Costs - measurement	MRCOST_07	13,815,195						
AF	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422						
AF	81	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422						
AF	82	Direct SLG - access	DIRSLG_03	1						
AF	83	Direct Competitive Services - delivery	DIRCOMPSSVS_04	0						
AF	84	Direct TSG-F - access	DIRTSGF_03	1						
AF	85	Direct TSG-F - delivery	DIRTSGF_04	1						
AF	86	Direct TSG-F - measurement	DIRTSGF_07	1						
AF	87									
AF	88	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									
AF	97	ALLOCATION FACTOR TABLE CONTINUED								
AF	98	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	99									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AF	100	Dummy allocator for unused lines	not_used	0						
AF	101									
AF	102	<u>Plant Related</u>								
AF	103	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	107	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	110	Common Plant	COMPLT	78,873,337						
AF	111	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146						
AF	112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472						
AF	113	Total Plant	TOTPLT	6,713,609,232						
AF	114									
AF	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701						
AF	116	Acct G374-375 - Land & Structures	PLT_3745	53,869,741						
AF	117	Acct G376 - Mains	PLT_376	2,666,043,183						
AF	118	Acct G377 - Compressor Station Equip	PLT_377	0						
AF	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128						
AF	120	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	124	Acct G381,382, & 385 - Meters	METERPLT	444,969,115						
AF	125	Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937						
AF	126	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848						
AF	127	Acct G383-384 - House Reg & Installation	PLT_3834	137,183,305						
AF	128	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964						
AF	129	Acct G386 - Other Property on Cust Premises	PLT_386	0						
AF	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930						
AF	131									
AF	132									
AF	133	Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638						
AF	134	Total Net Plant	TOTPLTNET	4,442,952,594						
AF	135									
AF	136									
AF	137									
AF	138									
AF	139									
AF	140	<u>Revenue Related</u>								
AF	141	Total Operating Revenue	TOTREV	924,657,697						
AF	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	119,921,955						
AF	143									
AF	144									
AF	145	ALLOCATION FACTOR TABLE CONTINUED								
AF	146	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF	147									
AF	148	<u>Expense Related</u>								
AF	149	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069						
AF	150	Other Storage Plant O&M Expense	STOREXP	474,404						
AF	151	Transmission Plant O&M Expense	TRANEXP	2,558,168						
AF	152	Acct 813-Other Gas Supply Expense	EXP_813	5,670,771						
AF	153	Acct 871 - Distribution Load Dispatching	EXP_871	0						
AF	154	Acct 872 - Compressor Station Labor & Expenses	EXP_872	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)	
AF	155	Acct 874-Mains & Services Expenses	EXP_874	20,145,891						
AF	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940						
AF	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451						
AF	158	Acct 879 - Customer Installation Expenses	EXP_879	24,548,330						
AF	159	Acct 880.0., 1., 2 - Other Expenses	EXP_8801	9,359,608						
AF	160	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0						
AF	161	Acct 881 - Rents	EXP_881	20,476						
AF	162	Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455						
AF	163	Acct 887-Maint of Mains Exp	EXP_887	12,392,584						
AF	164	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0						
AF	165	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573						
AF	166	Acct 892-Main of Services Exp	EXP_892	4,033,930						
AF	167	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	10,857,110						
AF	168	Acct 894-Maint of Other Equipment	EXP_894	283,468						
AF	169									
AF	170	Distr Oper Exp	DISTEXPO	65,101,696						
AF	171	Distr Maint Exp	DISTEXPM	35,829,120						
AF	172	Cust Serv & Info Expense	CUSTS_I	2,140,391						
AF	173	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067						
AF	174	Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	71,088,458						
AF	175	Sales Expense	SALESEXP	924,164						
AF	176	Total O&M Expense Excl A&G Expense	TOTOMXAG	215,148,058						
AF	177	Total O&M Expense Excl 904 Expense	TOTOMX904	288,334,861						
AF	178	Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	287,105,792						
AF	179	Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904						
AF	180	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	183	Depreciation Expense (Total)	DEPREXP	123,362,242						
AF	184									
AF	185	NJ State Income Tax (CBT)	STATEINCTAX	41,866,108						
AF	186	NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701						
AF	187									
AF	188	Labor Expense Related								
AF	189	Total Distribution Exp (Oper) Labor	TLABDO	103,683,001						
AF	190	Total Distribution Exp (Maint) Labor	TLABDM	19,101,689						
AF	191	Total Labor	LABOR	179,103,725						
AF	192									
AF	193	<u>REVENUES AND BILLING DETERMINANTS</u>								
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									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AF	210									
AF	211									
AF	212									
AF	213									
AF	214									
AF	215									
AF	216									
AF	217									
AF	218									
AF	219									
AF	220									
AF	221									
AF	222									
AF	223	<u>PRESENT REVENUES FROM SALES INPUT</u>								
AF	224									
AF	225	Total Sales of Gas Revenue Requirement		788,246,384						
AF	226	Sales of Gas Revenues - Rates		788,246,384						
AF	227	Sales of Gas Revenues - Other		0						
AF	228									
AF	229									
AF	230									
AF	231									
AF	232									
AF	233	<u>RATE OF RETURN</u>								
AF	234	Rate of Return (Equalized)	SCH AF, LN 234	7.40%						
AF	235									
AF	236									
AF	237									
AF	238									
AF	239									
AF	240									
AP	1	<u>ALLOCATION PROPORTIONS TABLE</u>								
AP	2	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AP	3									
AP	4	<u>CAPACITY RELATED</u>								
AP	5									
AP	6	Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	7	Staff Average and Peak Allocator - delivery	AVGPEAK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	8									
AP	9									
AP	10									
AP	11									
AP	12									
AP	13									
AP	14									
AP	15									
AP	16									
AP	17	<u>COMMODITY RELATED</u>								
AP	18	Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	19	Balancing therms - delivery	BALANCE_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	20	Annual transported gas @mtr - access	TRANSPORT_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	21	Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	22									
AP	23	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	24									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AP	25									
AP	26									
AP	27									
AP	28									
AP	29									
AP	30									
AP	31									
AP	32									
AP	33									
AP	34									
AP	35									
AP	36	BILLING DETERMINANTS								
AP	37									
AP	38	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									
AP	41									
AP	42									
AP	43									
AP	44									
AP	45									
AP	46									
AP	47									
AP	48									
AP	49	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	51									
AP	52	CUSTOMER RELATED								
AP	53									
AP	54	G380 services - access	SERVICES_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	55	Cust Installns LDC G879 - delivery	CINST_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	56	Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	58	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 svcs	BILLING_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	61	Competitive Service work - delivery	COMPSSVWK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	62									
AP	63	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	64	G382 meter install - measurement	MTRINSTAL_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	65	G383 house regulators - access	HOUSEREG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	66	G384 house reg install - access	HSEREGINSTR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	67	G385 lrg regulators - access	LRGREG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	68	G385 lrg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	69	G380 services - reserve - access	SERVICESR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	70	G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	71	G382 meter install - reserve - measurement	MTRINSTALR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	72	G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	73	G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	74	G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	76	Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	77	Direct LVG - cust svcs	DIRLVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	78	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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AP	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	81									
AP	82	Direct SLG - access	DIRSLG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	83	Direct Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	84	Direct TSG-F - access	DIRTSGF_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	85	Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	86	Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87									
AP	88	Direct - RSG - delivery	DIRRSG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	89									
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									
AP	94									
AP	95									
AP	96									
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	99									
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101									
AP	102	<u>Plant Related</u>								
AP	103	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	104	Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.000000	(0.032598)	0.022779	(0.000011)	0.795022	0.214808
AP	105	Production Plant Total	PRODPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	106	Storage Plant Total	STORPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	107	Transmission Plant Total	TRANPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	108	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	111	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.000000	0.420964	0.405795	0.000140	0.136238	0.036863
AP	112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.000000	0.468213	0.462952	0.000156	0.000000	0.068680
AP	113	Total Plant	TOTPLT	1.000000	0.000000	0.466553	0.461089	0.000156	0.004218	0.067984
AP	114									
AP	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP	116	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP	117	Acct G376 - Mains	PLT_376	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	118	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	120	Acct G380 & 387.2 - Services	SERVICES	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	121	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	124	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	125	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP	126	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	127	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	128	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	129	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	131									
AP	132									
AP	133	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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AP	135									
AP	136									
AP	137									
AP	138									
AP	139									
AP	140	<u>Revenue Related</u>								
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									
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	147									
AP	148	<u>Expense Related</u>								
AP	149	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	154	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	158	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	159	Acct 880.0., 1., 2 - Other Expenses	EXP_8801	1.000000	0.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP	160	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	161	Acct 881 - Rents	EXP_881	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	162	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP	163	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	166	Acct 892-Main of Services Exp	EXP_892	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	167	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	168	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	169									
AP	170	Distr Oper Exp	DISTEXPO	1.000000	0.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP	171	Distr Maint Exp	DISTEXPM	1.000000	0.000000	0.171585	0.508805	0.007931	0.000000	0.311679
AP	172	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	174	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	175	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	177	Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	(0.000000)	0.100055	0.477213	0.001295	0.267849	0.153589
AP	178	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	Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	(0.000000)	0.076393	0.584560	0.000846	0.214544	0.123657
AP	180	Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP	181	O&M + Capital Additions	EXPENDITURES	1.000000	0.000000	0.501388	0.307695	0.000418	0.089738	0.100761
AP	182									
AP	183	Depreciation Expense (Total)	DEPREXP	1.000000	0.000000	0.460228	0.462475	0.000154	0.011788	0.065355
AP	184									
AP	185	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.000000	0.504241	0.397609	0.000104	0.009660	0.088387
AP	186	NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	(0.000000)	0.124148	0.590980	0.000511	0.173728	0.110633
AP	187									
AP	188	<u>Labor Expense Related</u>								
AP	189	Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.000000	0.085287	0.868870	0.000000	0.000000	0.045842

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
AP	190	<i>Total Distribution Exp (Maint) Labor</i>	<i>TLABDM</i>	1.000000	0.000000	0.149932	0.442779	0.005177	0.000000	0.402112
AP	191	<i>Total Labor</i>	<i>LABOR</i>	1.000000	(0.000000)	0.067028	0.612648	0.000571	0.202005	0.117748
AP	192									
AP	193	REVENUES AND BILLING DETERMINANTS								
AP	194									
AP	195	Base Rate Sales Revenue	SALESREV	1.000000	0.000000	0.395915	0.395784	0.000495	0.095499	0.112306
AP	196									
AP	197	<i>Residential Service</i>	<i>REVRSG</i>	1.000000	0.000000	0.437756	0.335539	0.000000	0.115594	0.111110
AP	198	<i>Residential Heating Service</i>	<i>REVGSG</i>	1.000000	0.000000	0.400649	0.374307	0.000000	0.064575	0.160469
AP	199	<i>Residential Load Management Service</i>	<i>REVLVG</i>	1.000000	0.000000	0.177817	0.726310	0.000000	0.014564	0.081309
AP	200	<i>Water Heating Service</i>	<i>REVSLG</i>	1.000000	0.000000	0.066018	0.113570	0.818042	0.002304	0.000067
AP	201	<i>Water Heating Storage Service</i>	<i>REVTSGF</i>	1.000000	0.000000	0.134314	0.751260	0.000000	0.109316	0.005110
AP	202									
AP	203									
AP	204	<i>Total Rev Req @ Desired ROR</i>	<i>REVREQ</i>	1.000000	0.000000	0.395915	0.395784	0.000495	0.095499	0.112306
AP	205									
AP	206									
AP	207									
AP	208									
AP	209									
AP	210									
AP	211									
AP	212									
AP	213									
AP	214									
AP	215									
AP	216									
AP	217									
AP	218									
AP	219									
AP	220									
AP	221									
AP	222									
AP	223	PRESENT REVENUES FROM SALES INPUT								
AP	224									
AP	225	Total Sales of Gas Revenue Requirement		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP	226	Sales of Gas Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP	227	Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	228									
AP	229									
AP	230									
AP	231									
AP	232									
AP	233									
AP	234									
AP	235									
AP	236									
AP	237									
AP	238									
AP	239									
AP	240									
ADA	1	ALLOCATED DIRECT ASSIGNMENTS								
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	3									
ADA	4	Account 904 - Uncollectible Accounts								

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
ADA	5	Residential Service	REVRSG	645,913,123	645,913,123	645,913,123	645,913,123	645,913,123	645,913,123	645,913,123
ADA	6	Residential Heating Service	REVGSG	103,345,951	103,345,951	103,345,951	103,345,951	103,345,951	103,345,951	103,345,951
ADA	7	Residential Load Management Service	REVLVG	120,908,999	120,908,999	120,908,999	120,908,999	120,908,999	120,908,999	120,908,999
ADA	8	Water Heating Service	REVSLG	0	0	0	0	0	0	0
ADA	9	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	10									
ADA	11	Total 904-Uncollectible	EXP_904	873,877,383	873,877,383	873,877,383	873,877,383	873,877,383	873,877,383	873,877,383
ADA	12									
ADA	13	Total 904-Uncollectible	EXP_904	1.000000	0.000000	0.396115	0.395955	0.000000	0.095555	0.112374
ADA	14									
ADA	15	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
ADA	16									
ADA	17									
ADA	18									
ADA	19									
ADA	20									
ADA	21									
ADA	22									
ADA	23									
ADA	24									
ADA	25									
ADA	26									
ADA	27									
ADA	28									
ADA	29	Rev Req (cal) to Customers Late Payment fees								
ADA	30	Residential Service	REVRSG	0	0	0	0	0	0	0
ADA	31	Residential Heating Service	REVGSG	103,345,951	103,345,951	103,345,951	103,345,951	103,345,951	103,345,951	103,345,951
ADA	32	Residential Load Management Service	REVLVG	120,908,999	120,908,999	120,908,999	120,908,999	120,908,999	120,908,999	120,908,999
ADA	33	Water Heating Service	REVSLG	0	0	0	0	0	0	0
ADA	34	Water Heating Storage Service	REVTSGF	0	0	0	0	0	0	0
ADA	35									
ADA	36	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	37									
ADA	38	Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.280507	0.564092	0.000000	0.037611	0.117789
ADA	39									
ADA	40									
ADA	41									
ADA	42									
ADA	43									
ADA	44									
ADA	45									
ADA	46									
ADA	47									
ADA	48									
ADA	49	ALLOCATED DIRECT ASSIGNMENTS								
ADA	50	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	51									
ADA	52	AVAILABLE								
ADA	53	Residential Service	REVRSG	0	0	0	0	0	0	0
ADA	54	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	56	Water Heating Service	REVSLG	0	0	0	0	0	0	0
ADA	57	Water Heating Storage Service	REVTSGF	0	0	0	0	0	0	0
ADA	58									
ADA	59	Total Available	REVAVAL	0	0	0	0	0	0	0

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GAvailable1 (2)	GDistAccess (3)	GDistDelivery (4)	GStreetLighting (5)	GCustomerService (6)	GMeasurement
ADA	60									
ADA	61	Total Available	REVAVAL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62									
ADA	63									
ADA	64									
ADA	65									
ADA	66									
ADA	67									
ADA	68									
ADA	69									
ADA	70									
ADA	71									
ADA	72									
ADA	73									
ADA	74									
ADA	75									
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ADA	85									
ADA	86									
ADA	87									
ADA	88									
ADA	89									
ADA	90									
ADA	91									
ADA	92									
ADA	93									
ADA	94									
ADA	95									
ADA	96									
RRW	1	REVENUE REQUIREMENTS								
RRW	2									
RRW	3	PRESENT RATES								
RRW	4	-----								
RRW	5	RATE BASE		3,733,086,585	0	1,915,196,334	1,441,325,979	313,680	31,953,923	344,296,668
RRW	6	NET OPER INC (PRESENT RATES)		276,248,407	0	141,724,529	106,658,122	23,212	2,364,590	25,477,953
RRW	7	RATE OF RETURN (PRES RATES)		7.40%	843.81%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		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	11	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	13									
RRW	14	CLAIMED RATE OF RETURN								
RRW	15	-----								
RRW	16	CLAIMED RATE OF RETURN		7.40%	35.17%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	17	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

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)	
RRW	19	REVENUE DEFICIENCY SALES REV		0	(0)	(0)	0	(0)	(0)	(0)
RRW	20	PERCENT INCREASE REQUIRED		0.00%	-80.55%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW	21	ANNUAL BOOKED THERM SALES		2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717
RRW	22	SALES REV REQUIRED \$/THERM		\$0.3553	\$0.0000	\$0.1407	\$0.1406	\$0.0002	\$0.0339	\$0.0399
RRW	23	REVENUE DEFICIENCY \$/THERM		\$0.0000	(\$0.0000)	(\$0.0000)	\$0.0000	(\$0.0000)	(\$0.0000)	(\$0.0000)
RRW	24									
RRW	25									
RRW	26									
RRW	27									
RRW	28									
RRW	29									
RRW	30									
RRW	31									
RRW	32									
RRW	33									
RRW	34									
RRW	35									
RRW	36									
RRW	37									
RRW	38									
RRW	39									
RRW	40									
RRW	41									
RRW	42									
RRW	43									
RRW	44									
RRW	45									
RRW	46									
RRW	47									
RRW	48									

EXHIBIT P-9G
Schedule SS-G15

Functional Cost Summary

COS Results - Rate Related Revenue Requirements

Based COS Test Year (calendar 2016)		PUBLIC SERVICE ELECTRIC & GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016					values shown in \$
Line #	FUNCTIONAL SEGMENTS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG-F (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	<u>\$98,201,371</u>	<u>\$71,767,602</u>	<u>\$16,583,823</u>	<u>\$9,830,956</u>	<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

EXHIBIT P-9G
Schedule SS-G16

Service Charge Calculations

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Notes
	Average Distribution Increase =				23.312%					
line #	Rate	Distribution Access Rev Req (in \$1,000)	Customer Service Rev Req (in \$1,000)	Measurement Rev Req (in \$1,000)	COS Indicated Total Rev Req (in \$1,000)	# of Customers	Cost Based Monthly Service Charge (\$/month)	Current Monthly Service Charge (\$/month)	Proposed Limited Monthly Service Charge (\$/month)	
1	RSG	\$ 316,993	\$ 83,888	\$ 80,386	\$ 481,268	1,628,158	\$ 24.63	\$ 5.46	\$ 7.75	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	based on methodology described	

PSE&G GAS AX ADJUSTMENT CREDIT (GTAC)

Net Revenue Requirement

\$000

EXHIBIT P-9G

Schedule SS-GTAC-1

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

Monthly WACC = 0.574%

Federal Tax Rate = 21.00%

Revenue Factor = 1.4174

	1	2	3	4	5	6	7	8	9	10	11	12
	1. Return Net Historic GSHARE Deduction					2. Current GSHARE Deduction			3. Other			
	Net Historic SHARE Deduction Beginning Balance	Historic SHARE Deduction Amortization to Customers	Net Historic SHARE Deduction Ending Balance	Change in Rate Base	After-Tax Return on Change in Rate Base	Federal Tax SHARE Deduction	Book Depreciation Associated with SHARE Deduction	Actual SHARE Deduction Flow-Through	IRS SHARE Deduction Audit Adjustments	Other Major Tax Adjustments	Net Tax Adjustment	Revenue 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 3	From RCK-4	= Col 1 + Col 2	= - Col 2 + Prev Col 4	= (Prev Col 4 + Col 4) / 2 * Monthly WACC	Input	Input	= (Col 7 - Col 8) * Fed Tax Rate	Input	Input	= Col 2 + Col 5 + Col 10 + Col 11 + Col 12	= Col 13 * Rev Fct
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**

(\$'s Unless Specified)

**EXHIBIT P-9G
Schedule SS-GTAC-2**

Current SUT Rate 6.625%

<u>Line</u>	<u>Date(s)</u>	<u>Gas</u>								<u>Source/Description</u>	
		<u>RSG</u>	<u>GSG</u>	<u>LVG</u>	<u>SLG</u>	<u>TSG-F</u>	<u>TSG-NF</u>	<u>CIG</u>	<u>CSG</u>	<u>Total</u>	
1		% of WN 5&7 Distribution Revenue	100.00%	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	(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		(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		Line 4
6		Proposed Rate w/ SUT (\$/Therms)	(0.085619)	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

\$000

EXHIBIT P-9G

Schedule SS-GTAC-3

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)
	<u>Over / (Under)</u> <u>Recovery Beginning</u> <u>Balance</u>	<u>Electric Revenues</u>	<u>Revenue</u> <u>Requirement</u> <u>Excluding WACC</u> <u>Cost</u>	<u>Over / (Under)</u> <u>Recovery</u>	<u>Over / (Under)</u> <u>Recovery Ending</u> <u>Balance</u>	<u>Over / (Under)</u> <u>Average Monthly</u> <u>Balance</u>	<u>Interest Rate</u> <u>(Annualized)</u>	<u>Interest On Over /</u> <u>(Under) Average</u> <u>Monthly Balance</u>	<u>Interest Roll-In</u>	<u>Cumulative</u> <u>Interest</u>
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)
Nov-18	(3,108,702)	(22,485,515)	(9,974,872)	(12,510,643)	(15,619,345)	(9,364,024)	1.94%	(10,883)	-	(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)
Jan-19	(39,170,548)	(39,435,114)	(9,931,917)	(29,503,197)	(68,673,745)	(53,922,147)	1.94%	(62,669)	-	(107,198)
Feb-19	(68,673,745)	(34,389,615)	(9,910,440)	(24,479,175)	(93,152,920)	(80,913,333)	1.94%	(94,039)	-	(201,237)
Mar-19	(93,152,920)	(32,327,531)	(9,888,962)	(22,438,569)	(115,591,489)	(104,372,205)	1.94%	(121,304)	-	(322,541)
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)
Jun-19	(126,730,936)	(8,541,693)	(9,824,530)	1,282,837	(125,448,099)	(126,089,517)	1.94%	(146,544)	-	(755,442)
Jul-19	(125,448,099)	(8,809,841)	(9,803,052)	993,211	(124,454,888)	(124,951,494)	1.94%	(145,221)	-	(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	(135,374,288)	(33,853,774)	(10,414,734)	(23,439,039)	(158,813,327)	(147,093,808)	1.94%	(170,956)	-	(1,647,293)
	(Prior Col 5) + (Col 9)	Forecasted kWh * Proposed Rate	See Revenue Requirements Schedule for Details	Col 2 - Col 3	Col 1 + Col 4	(Col 1 + Col 5) / 2		(Col 6 * (Col 7) / 12)*net of tax rate		Prior Month + Col 8 - Col 9

PSE&G GAS AX ADJUSTMENT CREDIT (GTAC)

Credit Impact Analysis

EXHIBIT P-9G

Schedule SS-GTAC-4

6.625% SUT Rate effective 1/1/2018

1,020 Typical RSG Therms / yr.

171 84 28 Monthly Therms
4 2 6 # of Months/year

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				Class Average Rate w/SUT - \$/therm ¹	Typical RSG TAC (\$)						
		Gas TAC w/o SUT (\$/therm)	Gas TAC w/ SUT (\$/therm) ³	RSG	Dec-Mar Monthly Bill	Nov & Apr Monthly Bill	May-Oct Monthly Bill	Annual Bill	Change in RSG Typical Annual Bill (\$'s)	RSG Typical Annual Bill (\$'s) ⁴	% Change in RSG Typical Annual Bill
Current				0.998735	-	-	-	-		1,018.71	
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)	Col 9 - Current Col 8	Current Col 8 + Col 9	Col 8 / Current Col 9 Rnd 4

¹ All customers assumed to have BGSS Supply

² Initial Rate period is October 2018 to December 2019

³ SUT is assumed at the current SUT rate effective January 1, 2018 through the life of the Program

⁴ The rates are based on a typical residential bill as proposed for October 1, 2018