### STATE OF NEW JERSEY BOARD OF PUBLIC UTILITIES

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

BPU Docket Nos. ER18010029 and GR18010030

DIRECT TESTIMONY OF STEPHEN SWETZ 9+3 UPDATE

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

May 14, 2018 P-9G R-1

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

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

A. My name is Stephen Swetz and I am the Senior Director – Corporate Rates and
Revenue Requirements for PSEG Services Corporation. My principal place of business is 80
Park Plaza, Newark, New Jersey 07102. My credentials are set forth in the attached
Schedule SS-G1.

## 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").

## 10Q.Have you previously testified in proceedings before the New Jersey Board of11Public 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 replace my initial testimony and schedules

17 that were submitted with the Company's January 12, 2018 filing in these proceedings. This

18 testimony supports the Company's proposed changes to its rates for Gas Service which are

1	designed to recover the revenue requirements for the gas Distribution business as presented
2	in this filing. I also sponsor other changes to the Company's Tariff for Gas Service
3	("Tariff"), including the establishment of a Gas Tax Adjustment Credit ("GTAC"), and a
4	Green Enabling Mechanism ("GEM"). My testimony provides the Company's embedded
5	cost of service study ("Company ECOSS") used as the basis for development of the new gas
6	rates. I also present an alternative embedded cost of service study (the "Staff ECOSS"), as
7	required by the BPU's order in the Company's previous base rate proceeding and explain
8	why that ECOSS should not be used to set rates in this case.
9	Q. Do you sponsor any schedules as part of your direct testimony?
10	A. Yes. I sponsor the following schedules that were prepared and/or compiled by me or
11	under my direction and supervision:
12	SCHEDULE DESCRIPTION NUMBER
13	Qualifications of Stephen SwetzSS-G1
14	Basis of Calculations Schedules
15	Actual and Weather Normalized Billing DeterminantsSS-G2 R-1
16	COS AdjustmentsSS-G3
17	Cost of Service Schedules
18	Details of Complete COS Study SS-G4 R-1
19	COS Summary Report by Functional Segment SS-G5 R-1
20	COS Revenue Requirements by Rate and Function SS-G6 R-1
21	Sync with Rate DesignSS-G7 R-1
22	Rate and Rate Design Schedules
23	Inter Class Revenue Increase AllocationsSS-G8 R-1

2       BGSS Calculations	SS-G9 R-1
4       Typical Customer Bill Impacts by Rate Schedule       SS         5       Staff's Cost Allocation Methodology Related Schedules         6       Details of Complete COS Study – Staff's Method       SS         7       Summary Report – by Functional Segment – Staff's Method       SS         8       Functional Cost Summary – Staff's Method       SS         9       Service Charge Calculations – Staff's Method       SS         10       Gas Tax Adjustment Credit (GTAC) Schedules       SS-G         11       Net Revenue Requirement       SS-G         12       Credit Calculation       SS-G         13       Over/Under Calculation       SS-G         14       Credit Impact Analysis       SS-G         15       I also sponsor the Company's proposed Tariff which is attached to the	SS-G10 R-1
<ul> <li>5 Staff's Cost Allocation Methodology Related Schedules</li> <li>6 Details of Complete COS Study – Staff's Method</li></ul>	SS-G11 R-1
6       Details of Complete COS Study – Staff's Method       SS         7       Summary Report – by Functional Segment – Staff's Method       SS         8       Functional Cost Summary – Staff's Method       SS         9       Service Charge Calculations – Staff's Method       SS         10       Gas Tax Adjustment Credit (GTAC) Schedules       SS-G         11       Net Revenue Requirement       SS-G         12       Credit Calculation       SS-G         13       Over/Under Calculation       SS-G         14       Credit Impact Analysis       SS-G         15       I also sponsor the Company's proposed Tariff which is attached to the	SS-G12 R-1
7       Summary Report – by Functional Segment – Staff's Method       SS         8       Functional Cost Summary – Staff's Method       SS         9       Service Charge Calculations – Staff's Method       SS         10       Gas Tax Adjustment Credit (GTAC) Schedules       SS         11       Net Revenue Requirement       SS-G         12       Credit Calculation       SS-G         13       Over/Under Calculation       SS-G         14       Credit Impact Analysis       SS-G         15       I also sponsor the Company's proposed Tariff which is attached to the	
<ul> <li>Functional Cost Summary – Staff's Method</li></ul>	SS-G13 R-1
<ul> <li>9 Service Charge Calculations – Staff's Method</li></ul>	SS-G14 R-1
10       Gas Tax Adjustment Credit (GTAC) Schedules         11       Net Revenue Requirement	SS-G15 R-1
11       Net Revenue Requirement       SS-G         12       Credit Calculation       SS-G         13       Over/Under Calculation       SS-G         14       Credit Impact Analysis       SS-G         15       I also sponsor the Company's proposed Tariff which is attached to the	SS-G16 R-1
12       Credit Calculation       SS-G         13       Over/Under Calculation       SS-G         14       Credit Impact Analysis       SS-G         15       I also sponsor the Company's proposed Tariff which is attached to the	
<ul> <li>Over/Under Calculation</li></ul>	SS-GTAC-1 R-1
14Credit Impact AnalysisSS-G15I also sponsor the Company's proposed Tariff which is attached to the	SS-GTAC-2 R-1
15 I also sponsor the Company's proposed Tariff which is attached to the	SS-GTAC-3 R-1
	SS-GTAC-4 R-1
16 transmittal letter as Schedules 3.	to the Company's

# 17 OVERVIEW OF THE COMPANY'S RATE FILING AND BASIS OF 18 CALCULATIONS AND ANALYSIS

19 Overview

#### 20 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

1	Balancing Charge and all of the applicable adjustment clauses. The "Total Bill" equals the		
2	2 Delivery Charges plus gas supply, and is calculated as if all customers were supplied on		
3	Basic	Gas Supply Service ("BGSS").	
4	0		
4	Q.	Please describe the gas distribution services provided by the Company.	
5	А.	The Company provides gas distribution services under the following Rate Schedules:	
6	(i)	Rate Schedule RSG sets forth the terms at which the Company provides firm delivery	
7		service for residential purposes;	
8	(ii)	Rate Schedule GSG sets forth the terms at which the Company provides firm delivery	
9		service to customers that do not qualify for Rate Schedule RSG and whose usage does	
10		not exceed 3,000 therms in any month;	
11	(iii)	Rate Schedule LVG sets forth the terms at which the Company provides firm delivery	
12		service for general purposes;	
13	(iv)	Rate Schedule SLG sets forth the terms at which the Company provides firm delivery	
14		service for gas street lighting purposes as well as lamp posts and maintenance;	
15	(v)	Rate Schedule TSG-F is a closed service that was available to customers who	
16		purchased or committed to purchase service prior to December 1, 1994 and whose	
17		maximum request for firm gas is not less than 150 therms per hour;	
18	(vi)	Rate Schedule TSG-NF sets forth the terms at which the Company provides	
19		interruptible delivery service to customers whose maximum request for gas is not less	
20		than a 150 therms per hour; and	
21	(vii)	Rate Schedule CIG is a closed interruptible service that was available to cogeneration	
22		customers who purchased or committed to purchase service prior to January 9, 2002.	

- 4 -

(viii) Rate Schedule CSG is a firm or interruptible delivery service for general purposes
 where the customer is requesting a discount rate from a Public Service Rate Schedule
 for delivery service based on an (a) Economically Viable Bypass alternative or (b)
 Other Considerations.

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

6 A. As described more fully by Company witness Mr. Scott Jennings, PSE&G is seeking 7 to increase its base delivery rates effective October 1, 2018 by approximately \$237.6 million 8 annually for its gas distribution business. As discussed further by Mr. Jennings and 9 Company witness Mr. Robert Krueger, the Company further proposes to offset this increase 10 with certain income tax benefits that will result in phased changes over the next five years 11 averaging approximately 1.6% annually for the Company's gas distribution business. This 12 amount is net of certain income tax benefits that the Company proposes to flow through to 13 customers as discussed later in my testimony. My testimony provides support for both the 14 phased rate changes that the Company proposes to implement and the establishment of the 15 GTAC to effectuate the flow through of income tax savings.

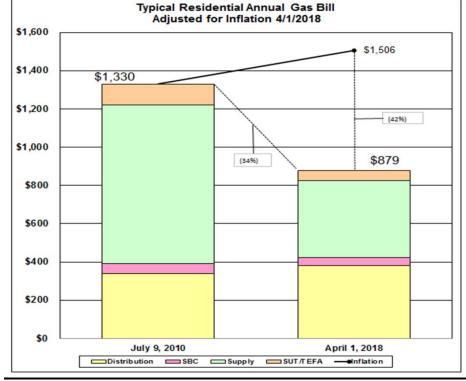
### 16Q.Please provide a summary of the significant rate design changes that you are17proposing.

A. The Company is proposing some significant changes to rate design. As previously mentioned, the Company is proposing a GTAC, which will adjust rates for certain federal income tax changes. The Company is also proposing a GEM that will eliminate the current disincentive that PSE&G has to reduce customer usage. Finally, the Company is proposing to change the RSG Service Charge, increasing it over a three year period. In years two and 1 three of the proposed Service Charge increase, the Company will reduce per therm 2 distribution charges to ensure revenue neutrality.

3 Can you show how customers' total bills have changed since the last base rate Q. 4 case? 5 Α. As set forth in Chart 1, the Company's annual bill for a typical residential gas 6 customer is 34% lower than it was in 2010 on an absolute basis, and, adjusted for inflation, is 7 down approximately 42%. In addition, PSE&G also provided bill credits totaling \$681 to its 8 residential customers.



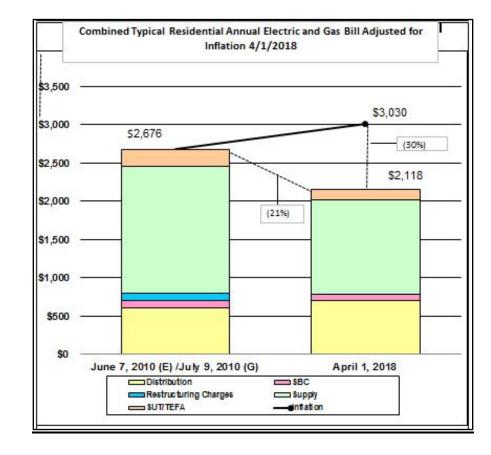
CHART 1



### 10

11 In addition, the Company's overall bills for a typical residential combined electric 12 and gas customer have also declined by approximately 21% on an absolute basis and 13 approximately 30% on an inflation adjusted basis, as said forth in Chart 2 below.

#### CHART 2



### 2

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

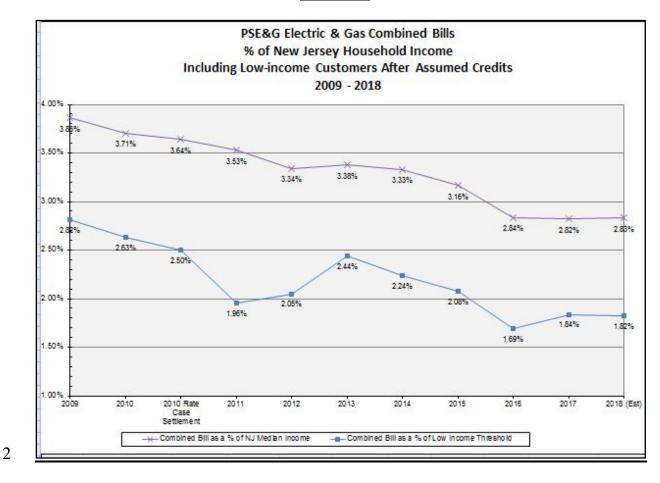
5 A. Yes. The Company is very focused on this vulnerable segment of our customer base. 6 In addition to serving these customers through certain energy efficiency programs, such as 7 our multi-family housing programs, the Company also advocates for various grants provided 8 to lower-income customers, 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 Level. The Lifeline Program helps customers pay their utility bills with a \$225 annual utility credit. To be eligible, a customer must be at or below about 225% of the Federal Poverty Level, at least age 65, or at least age 18 and collecting Social Security Disability. USF is a statewide program administered by the Department of Community Affairs that allows program recipients to pay no more than 3% of their income for electric and 3% for natural gas, or 6% for total electric including electric heating for customers at or below 175% of the 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.

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

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

CHART 3



3

1

This chart compares the bill as a percentage of income for a typical combined residential customer relative to New Jersey's median income and for low income customers. As can be seen, for the average residential customer, the cost of our service has declined from approximately 3.9% of median income at the time of our last rate case in 2009 to approximately 2.8% today. For lower income customers, the cost of the bill after LIHEAP, USF and Lifeline grants relative to an income threshold of 175% of the Federal poverty level (the level at which a customer is eligible for these grants), declined from approximately 2.8% 1 of household income at the time of our last base rate case to approximately 1.8% today, a

- 2 relative decline of approximately 36%.
- 3 Q. How will this proposed rate increase impact these customers?

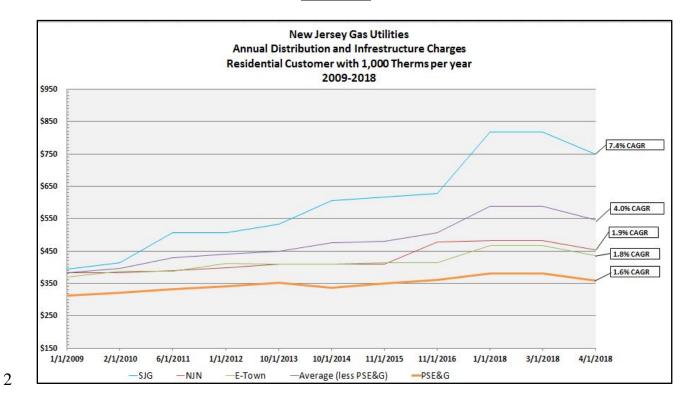
A. Even with this proposed rate increase, the cost of electricity and gas for all of our
customers, including low income customers, will still be considerably less than it was at the
time of the last base rate case.

7Q.Since the last base rate case, how have PSE&G's annual residential distribution8and infrastructure charges compared to the rates of other New Jersey utilities?

9 A. PSE&G's residential distribution rates are the lowest among gas utilities in the State. 10 Additionally, since our last base rate case eight years ago, PSE&G's gas rates have grown 11 more slowly than the rates of other gas utilities in the State. This is illustrated in Chart 4 12 below. Even after the rate increase proposed in this case, PSE&G's rates will remain in this 13 position relative to our peers.

1

#### CHART 4



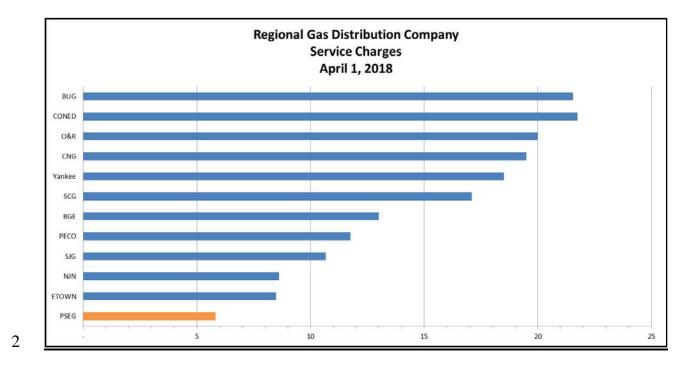
With respect to our gas distribution rates, as can be seen in the chart above, using the State-wide average gas usage for a typical residential customer of 1,000 therms per year, PSE&G's annual distribution bill of \$359.52 is the lowest in the State, far below the annual average of \$546 for the other New Jersey gas utilities. PSE&G also has the lowest compound annual growth rate ("CAGR") since our last rate case of 1.6%, less than half of the other utilities of approximately 4.0%.

9 Q.

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

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





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

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

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

A. The billing determinants used to establish rates and the revenue requirement in thisproceeding will be the actual Test Year billing determinants for the Test Year ending June

1

1 30, 2018 as adjusted for normal weather. For the initial filing and any updates (prior to the 2 final filing) with all actual data, the billing determinants will be a mix of weather normalized 3 actuals and forecast billing determinants. Weather normalized billing determinants are 4 calculated by adjusting actual recorded monthly gas sales to account for the effects of 5 abnormal weather. A summary of the actual billing determinants, the weather normalized 6 billing determinants, and the variation of each determinant from normal for the Test Year is 7 shown in Schedule SS-G2 R-1.

#### 8 Weather Normalization of Billing Determinants

#### 9 Q. What weather pattern is used to weather normalize actual billing determinants?

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

#### 12 Scope of the ECOSS

#### 13 Q. Please describe the ECOSSs that the Company is presenting in this proceeding.

The Company is presenting two ECOSSs in this proceeding -- its recommended 14 A. 15 ECOSS is referred to as the Company ECOSS – and an additional ECOSS based on a 16 methodology developed by BPU Staff. As discussed more fully below, the Company does 17 not support the use of the Staff ECOSS to establish rates in this proceeding, but is submitting 18 the study in compliance with the Board's July 9, 2010 Order in BPU Docket No. 19 GR09050422, the Company's previous base rate proceeding. The ECOSSs discussed in this 20 testimony are for the gas Distribution portion of the Company's operations. Thus the 21 ECOSSs are generally "pipes only" analyses for the Company's regulated gas delivery 22 business. They do not include the costs for the Company's Balancing Services or Basis Gas

Supply Service ("BGSS") because rates for those services are set in another proceeding. The
 impact of changes in distribution margin revenues that flow to the BGSS provider, such as those
 associated with Rate Schedule TSG-F, will, however, be shown as a change in the BGSS
 charges to customers.

#### 5 Adjustments to Accounting Data

#### 6 Q. Did you make any adjustments to the accounting data used in the ECOSSs?

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

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

#### 14 ECOSS OVERVIEW

#### 15 Introduction

#### 16 Q. What is the first step in developing new gas rates?

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

1

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

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

#### 4 Cost Allocation Concepts

#### 5 Q. Please describe the cost allocation concepts used in the Company's ECOSS.

6 A. Inherent in any ECOSS is the allocation to rate classes of many costs which by their 7 nature are difficult to relate precisely to cost causation. Cost causation describes the cause 8 and effect relationship between customer requirements, load profile and usage characteristics, 9 and the costs incurred by the utility to serve those requirements. Experts will differ on the 10 best way in which many costs should be allocated among customer classes. The key is to 11 determine which approach makes the most sense in terms of best answering the question of 12 what caused the cost, and then apply the result in a reasoned, balanced manner. At all times, 13 it is important to recognize that the ECOSS is intended to be a guide to appropriate 14 ratemaking, and that one objective of ratemaking is that the end result should be a reasonable 15 one.

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

- 15 -

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

## 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.

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

- 16 -

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

#### 2 Q. What is the first step in the process to start an ECOSS?

A. As a first step in that process, the ECOSS unbundles total costs into five distinct
functional segments – Distribution Access, Distribution Delivery, Street Lighting Fixtures,
Customer Service, and Measurement.

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

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

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

A. The Distribution Access (Access) segment includes the plant and O&M expensesrelated 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

Contracts Proceeding in Docket No. GM00080564, and thus do not affect the rates
 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 A. Yes, all costs are included in one or more of these of five functional segments.

#### 10 Access Segment

## 11Q.Please discuss how the Access segment was allocated among the Company's12customers classes.

A. The Access segment is the initial link between the shared or common distribution system and the customer's own gas facilities, and is comprised of the gas service line from the main in the street to the meter and regulator at the customer's building. The embedded costs for this segment were allocated across the rate classes based on a study of actual installations of gas services.

18 **Delivery Segment** 

### 19Q.Please discuss how the Delivery segment was allocated among the Company's20customer classes.

A. The Delivery segment consists of the portions of the distribution system that are used
to serve multiple customers and are physically connected with individual customers' service
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 to gas street lighting.

#### 9 Customer Service Segment

### 10Q.Please discuss how the Customer Service costs were allocated to the Company's11customer classes.

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

#### 17 Measurement Segment

### 18Q.Please describe how the Measurement segment costs were allocated to the19Company's customer classes.

A. This segment includes costs for meter reading and the investment and O&M expenses related to meters. Meter reading costs are allocated to the rate classes based upon a separate cost study of Customer Service functions, while the meter investment is allocated across the rate classes based upon the relative installed cost of new meters.

#### 1 **Modeling Procedure**

#### 2 **O**. 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 R-1 contains 7 the complete details of these final ECOSS results. Schedule SS-G5 R-1 presents a summary 8 report of the revenue requirements by functional segment, while Schedule SS-G6 R-1 shows 9 the revenue 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.

## 16Q.Please describe how the results of the Company ECOSS are presented in your17schedules.

A. Schedule SS-G4 R-1 shows the details of how plant and expense items were separated into each of the five segments and allocated to each category of customers represented by the various rate classifications based upon the extent to which those groups of customers caused the costs. Schedule SS-G4 R-1 also shows the results of the allocation for each plant and expense item to each rate class. Schedule SS-G5 R-1 presents a high level summary of expenses, plant, and revenue requirements for each of the five functional 1 segments. Schedule SS-G6 R-1 is a summary report of the rate related revenue requirement, 2 by functional segment, for each rate 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 0. Please explain how the results of the Company ECOSS were synchronized with the proposed rate design. 11

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 R-1 (Sync with Rate Design). As indicated, the TSG-F revenue

requirement is re-distributed to Rate Schedules RSG, GSG, LVG and SLG on an equal per
 therm of BGSS-supplied gas basis. The results of this re-distribution by functional segment
 are set forth on lines 16 to 21 of Page 1 of Schedule SS-G7 R-1.

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 R-1. Because the primary difference is in the number of customers and 12 amount of gas delivered, each functional segment's revenue requirement from Schedule SS-13 G6 R-1 was multiplied by the ratio of either the number of customers or gas delivered for the 14 rate design test year to the same value during the ECOSS test year. The revenue 15 requirements associated with Segment #4 - Distribution Delivery were adjusted by the ratio of 16 the gas delivered in these two periods. The revenue requirements associated with Segment #3 -17 Access, Segment #6 - Customer Service and Segment #7 – Measurement were adjusted by the 18 ratio of the number of customers in these two periods. The revenue requirements associated 19 with Segment #5 – Street Lighting were adjusted by the ratio of the number of gas streetlights 20 between these two periods. These steps are shown on lines 1 to 15 of page 2 of Schedule SS-G7 21 R-1. The resulting adjusted Company ECOSS functionalized revenue requirements are each 22 then adjusted on an equal percentage basis so that the total equals the proposed rate related 1 revenue requirements as set forth on lines 16 to 29 of Page 2 of Schedule SS-G7 R-1. The final

2 adjusted functionalized 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?

A. The proposed gas rates have been developed to meet several objectives. The primary
purpose is to recover revenues equal to the revenue requirement from customers.
Additionally, this recovery should be effectuated on an equitable basis that provides the
correct price signals to individual customers based on the cost to serve those customers. The
final objective is that rates should be simple and understandable for the customer.

#### 11 Q. Are the proposed rates based solely on the results of the Company ECOSS?

A. No. The ECOSS is a guide to appropriate ratemaking; its results are not applied in
strict mathematical manner to design the proposed rates. While our goal is to move rates
toward a full cost basis, that goal must be balanced against the need to achieve reasonable
results.

### 16Q.Do the rates included in your testimony include or exclude New Jersey Sales and17Use Tax (SUT)?

A. The proposed rates described in the next sections of my testimony and associated
Schedules exclude SUT unless specifically indicated. However, the appropriate prices both
without and with SUT are, included in the Proof of Revenue by Rate Schedule in Schedule
SS-G12 R-1 as well as the proposed Tariff Sheets set forth Schedule 3 of thetransmittal letter,
and all other schedules that reference rates charged to customers.

#### 1 Limitations on Rate Changes

Q. Did you develop and apply limits in designing proposed rates in this proceeding?
A. Yes. In order to achieve an overall goal of designing just and reasonable rates, I apply
the principle of "gradualism" to temper the rate increases indicated by the Company ECOSS.
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 R-1 (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?

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

- 25 -

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

- 5 Inter Class Revenue Increase Allocations
- 6 7

Q.

### Please describe the process for allocating the proposed distribution increase to each rate class.

A. Page 1 of Schedule SS-G8 R-1 shows the calculation of the overall average
percentage increase for Distribution and total bills, as well as the calculation of the upper and
lower limits to be used in the inter class revenue increase allocation on Schedule SS-G8 R-1,
page 2.

12 Page 2 of Schedule SS-G8 R-1 shows the development of the proposed inter-class 13 allocation of the revenue increase. The Rate Schedules are indicated in Column 1, while 14 Column 2 is the Proposed Distribution Revenue Requirement based upon the Company 15 ECOSS results that were synchronized to the rate design test year. Column 3 is the Present 16 Distribution Revenue, while Column 4 shows the increase that would occur if the 17 synchronized Company ECOSS results were used directly, hence the use of the word 18 "Unlimited" in the column heading. Column 5 is the present total bill revenue calculated as 19 if all customers were supplied at BGSS rates. Column 6 is the percentage increase in 20 distribution if the unlimited increase in dollars (from Column 4) were applied to the rates; 21 that is, the percentage increase to each rate schedule if the ECOSS based increases were 22 applied without constraints. Column 7 is the cost offsets from changes in the Margin 23 Adjustment Clause and the BGSS charges resulting from distribution increases to Rate

Schedules TSG-F, TSG-NF, CIG and CSG. The result of the proposed allocation of the Company's revenue requirement increase to the rate classes, consistent with the principles outlined in the previous section, Limitations on Rate Changes, is presented in Column 8 and Column 10. Specifically, Column 8 shows the percentage increase and Column 10 shows the proposed Distribution revenue increase by rate class. Column 9 shows the proposed total bill percentage increase if all customers were supplied at BGSS rates.

7 Application of these limits is somewhat complex due to the re-distribution of revenue 8 from three sources. Rate Schedule TSG-NF distribution increases are flowed back to 9 customers via the Margin Adjustment Charge (MAC), distribution increases applied to Rate 10 Schedules TSG-F, CIG and CSG flow back to customers as a reduction in their BGSS rates, 11 and increases in the rates for gas supplied for pilot use for Rate Schedules TSG-NF and CIG 12 also flow back to firm customers as a reduction in their BGSS rates. All of these credits are 13 as shown in Column 7 of page 2 of Schedule SS-G8 R-1. In order to capture these revenue 14 re-distributions correctly, a strict order in which calculations of the inter-class revenue 15 increase allocations was followed.

16 The first step was the determination of the cost based charges for Rate Schedule TSG-17 F (as indicated on line 1 of page 2 of Schedule SS-G8 R-1). Because the value in Column 7 18 for Rate Schedule TSG-F, the "Change in MAC and BGSS Credits" is based upon both the 19 final outcome of the Rate Schedule TSG-F increase, as well as that for Rate Schedules TSG-20 NF and CIG, a value of zero was first utilized for the calculation. Once the upper and lower 21 percentage distribution increase limits were applied (as shown in Column 8), an initial result 22 for the Proposed Total Bill Increase Percentage (Column 9) and Proposed Distribution 23 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).

Once the initial values for the increase to Rate Schedules TSG-NF, TSG-F and CIG were determined, the change in the MAC charge and BGSS credits could be calculated, and then applied to each of the rate schedules affected as indicated in Column 7. The change in the MAC charge used in this schedule relates only to the change in Rate Schedule TSG-NF margins, and does not include a change in the MAC charge due to current over/under 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 4

### Q. How should the rate design be affected if the Board approves an amount other than the Company's overall revenue increase request?

5 A. If the Board approves an amount other than the Company's overall revenue increase 6 request, the increase to each of the classes should be allocated in proportion to the proposed 7 revenue increase shown in Column 10, Page 2 of Schedule SS-G8 R-1.

#### 8 General Rate Design Principles and Methodology

9 10

### Q. Please describe the general rate design principles and methodology used in developing the proposed gas rates.

11 A. The rate design methodology presented in this testimony follows the philosophy of 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 transmittal letter and in Schedule SS-G12 R-19 1).

The Service Charges for Rate Schedules RSG, GSG, LVG and TSG-F were set to move towards the revenue requirements indicated in the Company ECOSS for the sum of the Access, Customer Service, and Measurement segments. Except for the Residential Service Gas (RSG) Rate Class, which is discussed in the rate class specific changes of my testimony, the change in the Service Charges was limited to the same general inter rate class limits of no more than 150% of the overall average Distribution percentage increase. The proposed Service Charges on Rate Schedules TSG-NF and CSG were set equal to the Service Charge on Rate Schedule TSG-F and the Service Charge for Rate Schedule CIG was increased at the overall average distribution percentage increase.

6 These limits were selected to provide a reasonable balance between the goal of 7 moving each rate component towards costs, and the goal of achieving reasonable bill 8 impacts. Any shortfall in Service Charge revenue resulting from these limitations was 9 transferred to the remaining Distribution Charges of each rate schedule. In general, the 10 Distribution Charges for each Rate Schedule were set to recover all the revenue requirements 11 of the Distribution Delivery segment, plus any shortfall created from limitations in the 12 proposed Service Charges. The calculations of the proposed Service Charges are found on 13 Schedule SS-G10 R-1.

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

#### 15 Q. Please briefly describe PSE&G's proposed GTAC.

16 A. As described in more detail in the testimony of Mr. Robert C. Krueger, the Company17 is proposing a GTAC to:

18 1. Return the excess income tax collected in gas rates from January 2018 through

- 19 March 2018 with interest;
- 2. Return the unamortized gas portion of the Company's unprotected excess
   Accumulated Deferred Income Tax ("ADIT") balance related to the change of the
   Federal tax rate from 35% to 21% effective January 1, 2018, net of the offsets to

1		permit recovery for deferred storm and other regulatory asset costs and related rate
2		base impacts;
3	3.	Return the Company's actual Gas Safe Harbor Adjusted Repair Expense
4		("GSHARE") deductions after the conclusion of the rate case;
5	4.	Recover any IRS audit adjustments; and
6	5.	Adjust for any major tax changes in the factor, such as tax reform.
7 8	Q.	Please describe the methodology used to calculate the GTAC Net Revenue Requirement.
9	А.	The Company is proposing to calculate the net revenue requirements associated with
10	the G	TAC through a new clause in its Tariff. The details of the GTAC and the recovery
11	mecha	nism are described below.
12 13	Q.	How does the Company propose to calculate the net revenue requirement associated with the GTAC?
14	А.	The GTAC revenue requirement formula, which will be calculated on a monthly
15	basis,	is expressed as:
16		GTAC Revenue Requirement = (Excess Income Tax Refund + Interest On Excess
17		Income Tax Balance + Unprotected Excess ADIT Amortization + Protected Excess
18		ADIT Amortization +After-Tax Return on Cumulative Change in Rate Base + Actual
19		GSHARE Deduction Flow-Through + IRS Audit Gas Adjustments + Other Major Gas
20		Tax Adjustments) * Gas Revenue Factor
21		See Schedule SS-GTAC-1 R-1 for the monthly net revenue requirement calculations.

#### **1** Net Revenue Requirement Components

#### 2 Q. What is the "Excess Income Tax Refund?"

A. The Excess Income Tax Refund is the return of Excess Income Tax that was collected
in rates from January through March 2018. The Company is proposing to return the overrecovery to customers over a one year period.

#### 6 Q. What is the "Interest On Excess Income Tax Balance?"

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

#### 16 Q. What is the "Unprotected Excess ADITAmortization?"

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

Q.

#### What is the "Protected Excess ADIT Amortization?"

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

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

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

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

A. Yes. For each subsequent base rate case, the cumulative amortization of the rate base related unprotected and protected excess ADIT Balances will be reset to zero in the GTAC as of the end of the test year (or the ending period for any post-test year additions) as the change in the ADIT balance will be reflected in base rates as a result of the case. 1

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

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

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

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

#### 11 Q. What are the Other Major Tax Changes?

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

14 **O.** 

#### What is the Gas Revenue Factor?

15 A. The Gas Revenue Factor adjusts the revenue requirement net of tax for federal and 16 state income taxes and the costs associated with the gas share of BPU and Division of Rate 17 Counsel (RC) Annual Assessments. The BPU/RC Assessment Expenses consist of 18 payments, based upon a percentage of revenues collected (and updated annually) by the State 19 based on the electric and gas intrastate operating revenues for the utility. Company Witness 20 Mr. Jennings' discusses the calculation of the revenue factor, which is proposed at 1.4200 for 21 gas. Any changes to current tax rates or the assessments would be reflected in an adjustment 22 to the Gas Revenue Factor.

# 1Q.What is the GTAC amount for the initial period after base rates are projected to2take effect in this proceeding?

A. The gas net revenue requirement for the initial period of October 1, 2018 through
September 30, 2019 is a credit to gas customers of \$130.0 million. See Schedule SS-GTAC-1
R-1.

#### 6 GTAC Mechanism

### 7 Q. How will the GTAC net revenue requirement be assessed or refunded to 8 customers?

9 A. PSE&G proposes to assess or refund the GTAC net revenue requirement through the 10 operation of a new provision in the Company's Tariff. For the initial annual rate 11 period, the net revenue requirement will be allocated 100% to the Rate Schedule 12 RSG. Applying the principle of gradualism, in the second through fifth annual rate 13 periods, the amount of the TAC revenue requirement allocated to all rate classes will 14 be adjusted in four equal steps so as to achieve an amount equal to each rate class' 15 percentage share of distribution revenues in effect at that time. The amount allocated 16 to each of the remaining rate classes will be divided by the class' most recent forecast 17 of net therm sales for each rate class for the recovery period. An example of the 18 GTAC net revenue requirement allocation calculation is set forth in Schedule SS-19 GTAC-2 R-1.

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

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

#### 1 Q. How does the Company propose to implement the GTAC in subsequent annual 2 periods?

3 A. The GTAC will be changed on an annual basis incorporating a true-up for actuals 4 from the immediately preceding annual period and an estimate of the net revenue 5 requirements for the upcoming annual recovery period. After the initial period, the recovery 6 period will be based on the calculation of the proposed GTACs as shown in Schedule SS-7 GTAC-2 R-1. The GTAC for each rate class will be calculated in the manner I described 8 previously.

#### 9 10

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

11 A. Under the Company's proposal, any over/under recovery of the actual GTAC revenue 12 requirements would be deferred for recovery in subsequent annual periods. Such under/over 13 recoveries would accrue interest at a rate as previously defined in the Interest On Excess 14 Income Tax Balance section of my testimony. The interest amount credited to the GTAC 15 deferred balance will be computed using the methodology set forth in Schedule SS-GTAC-3 16 R-1. The calculation of monthly interest shall be based on the net average monthly balance, 17 consistent with the methodology set forth in Schedule SS-GTAC-3 R-1. Simple interest 18 would accrue on any under and over recovered balances, and would be included in the 19 deferred balances at the end of each reconciliation period.

#### 20

# **Projected GTAC Residential Bill Impacts**

#### 21 0. Please describe the projected bill impacts of the GTAC for the typical residential 22 gas customer.

23 An estimate of rate and bill impacts of the GTAC for the typical residential customer A. 24 is set forth in Schedule SS-GTAC-4 R-1. The GTAC without SUT in Column 1 is from Schedule SS-GTAC-2 R-1. The GTAC with SUT (Column 2) is determined by multiplying
 each GTAC without SUT (Column 1) by one plus the SUT rate. The projected annual
 amounts and percentage change in the typical gas residential customer bills are shown in
 Column 7 and Column 10 respectively for five annual periods beginning October 1, 2018.

#### 5 RATE SCHEDULE SPECIFIC CHANGES

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

#### 7 Q. Please describe the rate design for Rate Schedule RSG.

8 A. Currently, Rate Schedule RSG is approximately 27% below its cost to serve. In 9 addition, as indicated in Schedule SS-G10 R-1 Service Charge Calculations, (line 1), the 10 Company ECOSS indicates that a significant increase in the monthly Service Charge is 11 warranted, while the current Distribution Charge per Therm is significantly above cost. In 12 addition, the RSG allocation of GTAC proposed in this case is a significant offset to the 13 Company's proposed RSG base rate increase. Therefore the Company proposes to move the 14 service charge to 50% of the cost based monthly service charge equally over three years. This 15 will ensure that the Distribution Charge per Therm rate, including GTAC, stays generally 16 close to the cost to serve. Accordingly, the Company is proposing to increase the monthly 17 service charge in equal increments over three years as well to meet the targeted revenue 18 requirements in the initial rate change. In years two and three of the proposed Service 19 Charge increase, the Company will reduce Distribution Charge per Therm distribution 20 charges to ensure revenue neutrality to the results of the base rate case.

The Distribution Charge for the Special Provision for Off-Peak use has been set at one-half the normal Distribution Charge. This is a continuation of the practice to provide a reasonable balance between providing the correct price signals to customers with gas air

- 37 -

1 conditioning, while providing some contribution to offset winter peak period costs (and thus 2 rates). No changes are proposed for qualification for this Off-Peak provision.

3 The results of the Rate Schedule RSG rate design appear on page 5 of the Proof of 4 Revenue in Schedule SS-G12 R-1. The general format of the calculations is described on the 5 first page of that Schedule. The calculation of the annual gas commodity cost utilized in the 6 Proof of Revenues for this and all other rate schedules is based upon all customers 7 purchasing gas on the appropriate BGSS service as presented in Schedule SS-G11 R-1. The 8 magnitude of the BGSS values remain constant in both sides in the Proof of Revenue 9 (Schedule SS-G12 R-1) and their inclusion allows the proposed rate changes to be viewed in 10 the context of a customer's overall bill.

11 The calculation for the changes in the MAC clause resulting from the change 12 in flow back from the TSG-NF rates is included in Schedule SS-G9 R-1. Typical residential 13 customer bill impacts as a result of these changes are shown on page 1 of Schedule SS-G14 14 R-1.

15 **Rate Schedule General Service Gas ("GSG")** 

#### 16 **O**. Please describe the rate design for Rate Schedule GSG.

17 A. The Service Charge was set to move towards the Company ECOSS results to recover 18 the revenue requirements for the Access, Customer Service and Measurement segments 19 utilizing the previously discussed limits as shown in Schedule SS-G10 R-1.

- 20 The Distribution Charge was set utilizing the balance of the Proposed GSG 21 Distribution Revenue Increase from Schedule SS-G8 R-1.
- 22 As with Rate Schedule RSG, the Distribution Charge for the Special Provision for 23 Off-Peak use has continued to be set at one-half of the normal Distribution Charge. This

continues the practice of providing a reasonable balance between providing the correct price
 signals to customers with gas air conditioning, while providing some contribution to offset
 winter peak period costs (and thus rates). No changes are proposed for qualification for this
 Off-Peak provision.

5 The results of the Rate Schedule GSG rate design are shown on page 7 of Schedule 6 SS-G12 R-1. The general format of the calculations is described on the first page of that 7 Schedule. The typical customer bill impacts as a result of these changes are shown on page 2 8 of Schedule SS-G14 R-1.

9 Rate Schedule Large Volume Gas ("LVG")

# 10 Q. Please describe the rate design for Rate Schedule LVG.

A. Similar to what was done for Rate GSG, the LVG Service Charge was set to move
towards the Company ECOSS results to recover the revenue requirements for the Access,
Customer Service and Measurement segments utilizing the previously discussed limits as
shown in Schedule SS-G10 R-1.

15 The Distribution Charges and Demand Charge were set to recover the balance of the 16 revenue requirements. As I have previously discussed, the majority of gas distribution 17 related costs are relatively fixed, and do not vary with the monthly volumes of gas 18 transported.

In order to meet the rate design goals outlined at the start of this Section of my testimony, and to prevent unintended customer migration between Rate Schedules GSG and LVG, the Rate Schedule LVG rate maintains the existing rate design principle that a bill for a 12,000 therm per year customer be approximately the same for Rate Schedules GSG and LVG. With this in mind, the demand charge was set to recover the same percentage of the 1 distribution revenue as currently. The block one and block two charges were then calculated 2 to uniquely recover the balance of the Rate Schedule LVG revenue requirements and 3 maintain LVG/GSG bill neutrality at 12,000 therms per year, distributed on the monthly 4 usage pattern of the average GSG customer. 5 The results of the Rate Schedule LVG rate design are shown on page 9 of Schedule 6 SS-G12 R-1. The general format of the calculations is described on the first page of that 7 Schedule. Information on the typical customer bill impacts as a result of these changes is 8 indicated on page 3 of Schedule SS-G14 R-1.

9

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

#### 10 0. Please describe the rate design for Rate Schedule SLG.

11 A. The Company proposes to increase the Distribution Charge per Therm to its cost to 12 serve as determined by the ECOSS.

13 The balance of the revenue requirements will be recovered from the luminaire 14 charge, and the prices for individual gas streetlights will be updated but limited by the overall 15 rate impact limitations I have previously discussed.

16 The results of the Rate Schedule SLG rate design are shown on page 11 of Schedule 17 SS-G12 R-1. The general format of the calculations is described on the first page of that 18 Schedule.

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

#### 20 Q. Please describe the rate design for Rate Schedule TSG-F.

21 A. This rate remains closed except to existing customers. The Service Charge was set to 22 move towards the Company ECOSS results to recover the revenue requirements for the Access, Customer Service and Measurement segments while applying the previously discussed limits as shown in Schedule SS-G10 R-1. The balance of the revenue increase is proposed to be recovered proportionally from the volumetric Distribution Charge and the Demand Charge. The results of the Rate Schedule TSG-F rate design are shown on page 13 of Schedule SS-G12 R-1. The general format of the calculations is described on the first page of that Schedule.

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

8 Q. Please describe the rate design for Rate Schedule TSG-NF.

9 A. The Service Charge for TSG-NF has been set equal to the new Service Charge
10 proposed for Rate TSG-F, the calculation of which is shown on Schedule SS-G10 R-1.
11 The charge for gas used for pilots during an interruption is proposed to be increased,
12 based on the highest monthly price for gas service on Rate Schedule GSG, including
13 balancing charges and gas supply service on BGSS-F, that occurred in the prior 36 month
14 period.

Special Provision (a) has been modified to add penalty language if a customer does
not provide an alternative fuel capability affidavit by November 1st.

The results of the Rate Schedule TSG-NF rate design are shown on page 15 of
Schedule SS-G12 R-1. The general format of the calculations is described on the first page
of that Schedule.

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

#### 2 Q. Please describe the rate design for Rate Schedule CIG.

A. This rate remains closed except to existing customers. Because the Service Charge
was never based on cost, it was increased by the overall average Distribution percentage
increase.

6 The Company proposes to modify the margin component of the rate so that the net of 7 all of the adjustments to the Estimated Average Commodity Cost per therm that are used to 8 determine the price paid by customers is increased by the overall average Distribution 9 percentage increase. The differential charge for the two usage blocks of Rate Schedule CIG, 10 usage less than 600,000 therms per month and usage in excess of this amount, has been kept 11 at the same one cent per therm differential that currently exists.

12 The results of the rate design are shown on page 17 of Schedule SS-G12 R-1. The 13 general format of the calculations is described on the first page of that Schedule.

14 Rate Schedule Contract Service Gas ("CSG")

### 15 Q. Please describe the rate design for Rate Schedule CSG.

A. The Service Charge for CSG has been set equal to the new Service Charge proposed for Rate TSG-F, the calculation of which is shown on Schedule SS-G10 R-1. Because the distribution charge for CSG customers is not based on cost the majority of customers on this rate class will receive no change in their per therm distribution rate with the exception of those that are contracted to be charged under the same per therm rate as TSG-NF customers.

#### 1 GREEN ENABLING MECHANISM ("GEM")

Q. Have you proposed to include a Green Enabling Mechanisms in PSE&G's tariff
 for gas service?

A. Yes. The GEM is described by Company witness Daniel Hansen of Christensen
Associates Energy Consulting, LLC. The proposed tariff provision is consistent with the
mechanism described by Mr. Hansen and can be found in the proposed Tariff For Gas
Service B.P.U.NJ No. 16 attached to the Company's transmittal letter as Exhibit P-1,
Schedule 3.

9 Q. Is it reasonable for the Board to adopt both the proposed GEM and the rate 10 design changes that you are recommending in this proceeding?

11 Yes. It is reasonable for the Board to approve both rates that reflect proper rate A. 12 design principles and the proposed GEM. Aligning rates with cost causation, as the 13 Company is proposing in this filing, sends the correct economic signals to customers, 14 allowing them to make accurate economic decisions regarding their gas usage and, as result, 15 helps reduce rates for all other customers. At the same time, as discussed by Mr. Hansen, the 16 proposed GEM will eliminate the current disincentive that PSE&G has to reduce their usage. 17 Adoption of both the rate design changes that I am recommending and the proposed GEM 18 will serve as complementary ways to encourage the most efficient use of gas possible at a fair 19 and equitable cost.

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

# 1 STAFF ECOSS METHODOLOGY

2	Q. Please explain why you are submitting the Staff ECOSS.						
3	A. As part of the resolution of the Company's previous base rate case in BPU Docket						
4	No. GR09050422, the Company agreed to perform a COSS in the manner prescribed by Staff						
5	in the Company's next rate case. In accordance with this requirement, the Staff ECOSS and						
6	the summary of the resulting functional revenue requirements by rate class are being						
7	submitted with the Company's rate case filing.						
8	Specifically, Schedule SS-G18 R-1 contains the Details of the complete Staff						
9	ECOSS, Schedule SS-G19 R-1 is the Summary Report by Functional Segment based on						
10	Staff's Method, and Schedule SS-G20 R-1 is the Functional Cost Summary of the Cost of						
11	Service Study results based on Staff's Method.						
12	In the Company's previous base rate case, the Company and other signatories to the						
13	Stipulation made it clear that they were not agreeing that the Staff ECOSS was appropriate or						
14	consistent with cost causation or would be a useful guide in determining just and reasonable						
15	rates. Specifically, the Stipulation stated:						
16 17 18 19 20 21	The Company and any signatory to this agreement will have the right to file and support any COSS method it considers appropriate. Each party reserves its right to request that adjustments be made to the Cost of Service Studies submitted in that proceeding.						
22 23	Q. Does the Company believe that the Staff ECOSS provides a reasonable foundation for establishing just and reasonable rates in this proceeding?						
24	A. No. The Staff ECOSS Methodology is not an appropriate methodology to use to						
25	establish just and reasonable rates because it does not achieve a result that is tied to cost						

1 causation. Instead, the Staff ECOSS goes to extraordinary and convoluted lengths to allocate 2 and functionalize costs away from residential customers and onto the shoulders of 3 commercial and industrial customers. While it may be reasonable to moderate the level of 4 increase to be borne by residential customers, the vehicle for doing so should not be an 5 ECOSS that arbitrarily transfers costs to businesses operating in the Company's service 6 territory. The Company has taken reasonable steps to moderate the level of increase in rates 7 for Rate Schedules RSG and GSG customers with its gradualism-based recommendations 8 that limit the amount of increases for those classes.

9 The "Average and Excess" methodology underlying the Staff ECOSS has existed for 10 many years. Historically this method was used to allocate costs of electric generation plant 11 and gas production facilities where, arguably, there is an energy investment component 12 beyond that necessary to provide capacity at the time of peak load. However, there is no 13 evidence that costs for Public Service's gas distribution service business are caused for such 14 reasons. It is beyond dispute that the Company's existing design criteria is based solely on 15 peak demand. Thus, the Staff ECOSS has no relationship to actual distribution plant costs or 16 operations. As testified to by Mr. Cardenas in this case, the distribution planners and 17 designers plan and install facilities to meet the peak demands of customers – not based on the 18 amount of energy (in therms) they consume.

19 The fundamental error in the Staff ECOSS is that there is no relationship at all 20 between the amount of gas a pipe can carry, its diameter, and any split between a demand 21 and energy cost classification. Determining an energy/peak classification based on the 22 physical nature of natural gas and the pipe it flows within is unrelated to determining the cost 23 of providing gas distribution service. Just because equipment such as gas main delivers energy, such as a gas main, it should not be classified as energy-related unless the amount of energy, other than peak energy, had some basis in the design. Gas mains have been, and continue to be, installed to bring gas service to the proximity of each customer's premise and are sized to handle the peak hourly gas flow at design conditions, without regard to the gas flow at any other time of day or season. These are the sole reasons and engineering basis for their design and cost, and as such, the allocation of these costs should properly reflect each rate class's responsibility for the peak gas flow.

8 I have prepared Schedule SS-G21 R-1, "PSE&G Analysis of Gas Main Costs and 9 Flow Characteristics" based on information provided by the planners in our Gas Distribution 10 Department. This schedule shows the load carrying capacity of several different common 11 gas pipe mains sizes currently installed by Public Service along with a typical unit per foot 12 installed cost of the pipe. Column 1 is the diameter of the pipe, Column 2 indicates the 13 material type, Column 3 is the flow capacity at the conditions as indicated at the bottom of 14 the table, Column 4 is a typical unit installed cost at the conditions as indicated at the bottom 15 of the table, and Column 5 is the resulting calculation of the unit installed cost per thousand 16 cubic feet per hour of flow capacity. As the last column of this Schedule indicates, the cost 17 to deliver gas actually decreases as the diameter of the pipe increases. The information 18 and calculations, presented in Schedule SS-G21 R-1, confirms that there is no relationship 19 between the costs of a gas main and the annual amount of gas that flows through it. In the 20 absence of such a relationship, Staff's Method is completely flawed and should be rejected.

#### 21 Q. Does this conclude your direct testimony?

A. Yes. It does.

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

<ul> <li>distribution revenue requirements by rate schedule. This study was used in</li> <li>of the proposed rates and the following discussion is limited to this analysi</li> </ul>	used to develop
	the development
	s. These results
5 are summarized by revenue requirements for each rate schedule and by segn	nent in Schedule
6 SS-G6 R-1.	
7 The study, as previously mentioned, is based on weather normalized	costs and billing

8 determinants for the 12 month period ending December 31, 2016, and is limited to the gas9 delivery business.

10

### 11 ALLOCATOR NAMING CONVENTION

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

#### 14 **Direct Allocators**

All modeling allocators that end in a dash and a number (such as "PEAKHOUR-04") aredirect allocators, meaning that:

- The word portion of the direct allocator denotes the types of external constant or
   value used to allocate the plant or expense item as indicated by the name of the
   modeling allocator. For example, the "PEAKHOUR" denotes the Coincident Peak
   Hour demand of the entire system observed at the City Gate, and
- 21 2. The number portion of the direct allocator denotes the segment to which the plant or
  22 expense item is functionalized. For example, the "04" in "PEAKHOUR-04" denotes

1	segment number 4. The business segment numbering method used in our
2	analysis is as follows:
3	Segment #3 - Distribution Access
4	Segment #4 - Distribution Delivery
5	Segment #5 – Street Lighting Fixtures
6	Segment #6 - Customer Service
7	Segment #7 - Measurement
8	Note that labels for Segments #1 and #2 are not used due to programming constraints
9	and the order or numbers assigned the segments are irrelevant.

#### 10 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.

# 16 ALLOCATION DETAILS

#### 17 Intangible Plant

18 Accounting records indicate that there is no more gas intangible plant booked to

19 Accounts G301 to G303.

### 20 **Production Plant**

All production plant (Accounts G304 to G320 on Schedule SS-G4 R-1, page 4, line 26) was determined to be related to wholesale balancing services and thus segmented to the Distribution Delivery segment and allocated on the basis of the total balancing therms for 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.

4 Storage Plant

5 Storage plant (Schedule SS-G4 R-1, page 4, line 31) is treated in the same manner as 6 production plant because it relates to balancing services. Therefore, Storage plant is 7 segmented to Distribution Delivery and allocated on the basis of balancing therms.

8 Transmission Plant

9 All of transmission plant (Accounts G365 to G369 on Schedule SS-G4 R-1, page 4, 10 lines 35 to 40) was determined to be related to the Distribution Delivery segment. A 11 majority of this plant is for large gas pipes (transmission mains), which are classified as 12 transmission mains rather than distribution mains in accordance with federal and state 13 regulations generally due to the high operating pressure and larger size. Since these facilities 14 perform the same type of function as distribution mains, the plant has been treated in an 15 identical manner to that of distribution mains and allocated to the rates based upon each 16 class's share of the amount of gas transported at the system design peak hour.

17 **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 R-1, page 5, line 49, to page 6, line 125) has been functionalized to four primary segments – Distribution Delivery, Distribution Access, Street Lighting Fixtures and Measurement. The plant related to Land and Structures (Accounts G374 and G375) is related to local Distribution operations field offices, and was functionalized and allocated in the same proportion as Distribution plant in total. Gas mains have been functionalized to the Distribution Delivery segment, gas services and house regulators to the Distribution Access segment, meters to the Measurement segment, and all gas street lighting related equipment to the Street Lighting Fixtures segment.

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**

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

#### 5 General, Common and Other Plant

An accounting code, or Business Code, associated with the actual gross plant 6 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 R-1, page 4 for C303 and page 7 for general and 10 common). Each Business Code was then grouped by function to be allocated based on cost 11 causation. For example; a Description for office furniture and equipment was added to the 12 Customer Service segment and allocated in the same proportion as all Customer Service 13 activities. In other cases, where some of the facilities, such as vehicles, etc. used by the 14 Customer Operations Department are shared between groups that are responsible for meter 15 reading and those that provide general customer service (collections, phone inquiry, walk-in 16 payment centers, etc.), these investments were further split in the Cost of Service Study 17 between the Measurement segment and the Customer Service segment based on the 18 proportion of work performed by each group. In general, all general and common 19 investments were allocated to the rate schedules in the same proportion as the overall 20 respective plant accounts for each segment. Items for which no reasonable functionalization 21 could be determined were classified as "unassigned" and allocated in the same proportion as 22 its associated plant account. In other words, unassigned general plant followed general plant

- 1 and unassigned common plant followed common plant (general plant is shown on Schedule
- 2 SS-G4 R-1, page 7; while common plant is on Schedule SS-G4 R-1, page 7).

### **3 Depreciation Reserve**

The depreciation reserve associated with Accounts G300 to G399 was segmented and
allocated in the same proportion as its associated plant account (Schedule SS-G4 R-1, page 8,
line 1 to page 10, line 122).

#### 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 R-1, page 11, lines 1 to 35.

#### 18 **Operating Revenues**

The values indicated in Schedule SS-G4 R-1, page 2, line 55 entitled "Rate Revenues from Customers" are the portion of the total target balanced revenue requirements that are necessary to be recovered from rate-related revenues (from service charges, distribution charges, minimum charges, etc.) at the proposed overall ROR, plus the increases in non raterelated 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 R-1, page 12, lines 9 to 19. The primary sources of these					
3	other revenues, booked in Account G488, are Competitive Services. These services have					
4	been segmented to the Distribution Delivery segment and allocated back to the customer					
5	rates 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 10	Production Expenses Similar to the production plant items, all production expenses (Accounts G710 to					
11	G745 on Schedule SS-G4 R-1, page 13, lines 4 to 6) relate to wholesale balancing services					
10						

12 and 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

Although booked to Other Gas Supply Expenses - Account G813, an analysis of the actual bookings found that all of these costs relate to the operation of the Gas Systems Operations Center (GSOC) and thus are related to gas dispatching. These were segmented to the Delivery segment and allocated on the basis of total therms delivered. This is shown on Schedule SS-G4 R-1, page 13, line 18.

# 20 Other Storage Expenses

The costs associated with the operation and maintenance of Company owned storage facilities (Account G840-G843 on Schedule SS-G4 R-1, page 13, lines 22 to 25) are treated 1 in 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 R-1, page 13, line 28 to page 14, line 68) 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 R-1, page 14, line 75 to page 15, line 114. 14 The costs in each of these accounts related to meter reading were segmented to the 15 Measurement segment and allocated on the basis of the costs to read meters for each rate 16 class; the portion related to billing was segmented to the Customer Service segment and 17 allocated on the relative costs of billing by rate class; the portion related to account 18 maintenance activities (including answering general questions, setting up new accounts, 19 remittance processing, and collection activities) was segmented to the Customer Service 20 segment and allocated on the relative costs of performing these activities by rate class; and 21 the portion of these expenses related to general regulated utility responsibilities was 22 segmented to the Distribution Delivery segment and allocated on the relative costs of 23 performing these activities by rate class. The portion of Customer Records and Collection costs (Account G903 and G905) associated with costs to disconnect customers for non payment of bills (and their eventual reconnection) were segmented to the Customer Service
 segment and allocated based upon the number of customers.
 DSM expenses, a component of the SBC, normally recorded in Account G908 were
 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 R-1, page 15, 11 lines 121 to 139.

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 R-1, page 16, lines 1 to 27).

# **19 Taxes Other Than Income Taxes**

20 Other non-income type taxes were allocated based on their relationship to other plant

and expenses, as indicated on Schedule SS-G4 R-1, page 17, lines 3 to 11.

#### **1 Pro Forma Expense Adjustments**

The pro forma adjustments the Company is proposing are summarized in Schedule SSJ-26 R-1 and detailed as Adjustments #1 to #22 in Schedules SSJ-27 R-1 through SSJ-48 R-1 of Mr. Jennings' direct testimony in this proceeding. Those adjustments are included in this section of the Cost of Service Study on Schedule SS-G4 R-1, page 17, lines 13 to 46, with the exception of the pro forma adjustments discussed below.

7 One specific adjustment, Pro Forma Adjustment #11 Schedule SSJ-37 R-1 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 \$260,171.

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

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 18-21 of Schedule SS-G4 R-1.

# 1 INDEX OF SCHEDULES

2	SCHEDULE DESCRIPTION	<u>NUMBER</u>
3	Qualifications of Stephen Swetz	SS-G1
4	Basis of Calculations Schedules	
5	Actual and Weather Normalized Billing Determinants	SS-G2 R-1
6	COS Adjustments	SS-G3
7	Cost of Service Schedules	
8	Details of Complete COS Study	SS-G4 R-1
9	COS Summary Report by Functional Segment	SS-G5 R-1
10	COS Revenue Requirements by Rate and Function	SS-G6 R-1
11	Sync with Rate Design	SS-G7 R-1
12	Rate and Rate Design Schedules	
13	Inter Class Revenue Increase Allocations	SS-G8 R-1
14	Service Charge Calculations	SS-G9 R-1
15	BGSS Calculations	SS-G10 R-1
16	Proof of Revenue by Rate Schedule	SS-G11 R-1
17	Typical Customer Bill Impacts by Rate Schedule	SS-G12 R-1
18	Staff's Cost Allocation Methodology Related Schedules	
19	Details of Complete COS Study – Staff's Method	SS-G13 R-1
20	Summary Report – by Functional Segment – Staff's Method	SS-G14 R-1
21	Functional Cost Summary – Staff's Method	SS-G15 R-1

1	Service Charge Calculations – Staff's Method	SS-G16 R-1
2	Gas Tax Adjustment Credit (GTAC) Schedules	
3	Net Revenue Requirement	SS-GTAC-1 R-1
4	Credit Calculation	SS-GTAC-2 R-1
5	Over/Under Calculation	SS-GTAC-3 R-1
6	Credit Impact Analysis	SS-GTAC-4 R-1

# EXHIBIT P-9G SCHEDULE SS-G1 PAGE 1 OF 3

1 **CREDENTIALS** 2 OF 3 **STEPHEN SWETZ** 4 **SR. DIRECTOR-CORPORATE RATES AND REVENUE REQUIREMENTS** 5 6 My name is Stephen Swetz and I am employed by PSEG Services 7 Corporation. I am the Sr. Director - Corporate Rates and Revenue Requirements where 8 my main responsibility is to contribute to the development and implementation of electric 9 and gas rates for Public Service Electric and Gas Company (PSE&G, the Company). 10 WORK EXPERIENCE 11 I have over 25 years of experience in Rates, Financial Analysis and 12 Operations for three Fortune 500 companies. Since 1991, I have worked in various 13 positions within PSEG. I have spent most of my career contributing to the development 14 and implementation of PSE&G electric and gas rates, revenue requirements, pricing and 15 corporate planning with over 20 years of direct experience in Northeastern retail and 16 wholesale electric and gas markets. 17 As Sr. Director of the Corporate Rates and Revenue Requirements 18 department, I have submitted pre-filed direct cost recovery testimony as well as oral 19 testimony to the New Jersey Board of Public Utilities and the New Jersey Office of 20 Administrative Law for base rate cases, as well as a number of clauses including 21 infrastructure investments, renewable energy, and energy efficiency programs. A list of 22 my prior testimonies can be found on page 3 of this document. I have also contributed to

# EXHIBIT P-9G SCHEDULE SS-G1 PAGE 2 OF 3

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.

# EXHIBIT P-9G Schedule SS-G1 Page 3 of 3

#### 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		written	Jul-17	Gas System Modernization Program (GSMP) - Second Roll-In
Public Service Electric & Gas Company	G	GR17070775 GR17060720	written	Jul-17	Weather Normalization Charge / Cost Recovery
					Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT,
Public Service Electric & Gas Company	E/G	ER17070724 - GR17070725	written	Jul-17	S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER17070723	written	Jul-17	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR17060593	written	Jun-17	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	F/C	ED17020224 CD17020225	written	Mar-17	
Public Service Electric & Gas Company	E/G E/G	ER17030324 - GR17030325 EO14080897	written	Mar-17 Mar-17	Energy Strong / Revenue Requirements & Rate Design - Sixth Roll-in 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	Е	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			Nov-16	Remediation Adjustment Charge-RAC 23
	2,5	GR15111294	written		
Public Service Electric & Gas Company	-	ED1E101100	written	Sep-15	Energy Strong / Revenue Requirements & Rate Design - Third Roll-in
	E	ER15101180			Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT,
Public Service Electric & Gas Company	E/G	ER15070757-GR15070758	written	Jul-15	SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	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 Public Service Electric & Gas Company	E E/G	ER15050558 ER15030389-GR15030390	written written	May-15 Mar-15	Non-Utility Generation Charge (NGC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Second Roll-in
Public Service Electric & Gas Company 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,
Public Service Electric & Gas Company	E	ER14070650	written	Jul-14	SLII, SLIII / Cost Recovery Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR14070050	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 Public Service Electric & Gas Company	G E/G	GR13060445 EO13020155-GO13020156	written written/oral	May-13 Mar-13	Margin Adjustment Charge (MAC) / Cost Recovery 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, S4AII, SLII / Cost Recovery
Public Service Electric & Gas company	L/U	EK12070000-GK12070003	written	Jul-12	NGGI NECOVELY Charges (NNC)-Including DN, EEE, EEE EXI, CA, 34All, SEITY Cost Necovery
Public Service Electric & Gas Company	E	EO12080721	written/oral	Jul-12	Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval
					Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program
Public Service Electric & Gas Company	E	EO12080721	written/oral	Jul-12	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 Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design
Public Service Electric & Gas Company	E	EO11010030	written	Jan-11	- 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
Duchlis Compiler Electric 8 - C	-	5000000544		A. 00	
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
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# Actual & Weather Normalized <u>Billing Determinants</u> Filing "9 and 3"

### Exhibit P-9G R-1 Schedule SS-G2 R-1 Page 1 of 4

	<u>Rate</u>		Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation from <u>WN</u>
1	RSG	Delivery			
2		Service Charge	19,578.075	19,578.075	0.000
3		Distribution Therms	1,477,660	1,485,334	7,674
4		Off-Peak Dist. Therms	60	60	0
5		Balancing Therms	918,528	917,837	(691)
6					
7		<u>Supply</u>			
8		BGSS Therms	1,410,089	1,417,437	7,348
9		BGSS Off-Peak Therms	49	49	0
10		Emergency Sales Srvc. Therms	0	0	0
11					
12					
13	GSG	<u>Delivery</u>			
14		Service Charge	1,683.840	1,683.840	0.000
15		Distribution Therms	291,607	293,321	1,714
16		Off-Peak Dist. Therms	49	49	0
17		Balancing Therms	174,086	172,655	(1,431)
18					
19		Supply			
20		BGSS Therms	221,990	223,150	1,160
21		Emergency Sales Srvc. Therms	0	0	0

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

	<u>Rate</u>		Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation from <u>WN</u>
1	LVG	<u>Delivery</u>			
2		Service Charge	219.892	219.892	0.000
3		Demand Therms	18,998	17,912	(1,086)
4		Distribution Therms 0 -1,000	173,561	173,561	0
5		Distribution Therms over 1,000	537,725	545,240	7,515
6		Balancing Therms	347,799	348,559	760
7		ç			
8		Supply			
9		BGSS Therms	258,551	261,469	2,918
10		Emergency Sales Srvc. Therms	0	0	0
11		<b>C</b> <i>i</i>			
12					
13	SLG	Delivery			
14		Lamp Chgs:			
15		Single	10.392	10.392	0.000
16		Double	0.696	0.696	0.000
17		Triple Prior to 1/1/93	18.096	18.096	0.000
18		Triple on & after 1/1/93	0.420	0.420	0.000
19		Distribution Therms	625.859	625.859	0.000
20					
21		Supply			
22		BGSS Therms	258.737	258.737	0.000
23		Emergency Sales Srvc. Therms	0.000	0.000	0

# Actual & Weather Normalized <u>Billing Determinants</u> Filing "9 and 3"

	<u>Rate</u>		Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation from <u>WN</u>
1	TSG-F	Delivery			
2		Service Charge	0.455	0.455	0.000
3		Demand Therms	388	388	0
4		Demand Therms - Agreements	0	0	0
5		Distribution Therms	24,330	24,330	0
6		Distribution Therms - Agreements	0	0	0
7					
8		<u>Supply</u>			
9		Emergency Sales Srvc. Therms	308	308	(0)
10					
11					
12	TSG-NF	Delivery			
13		Service Charge	2.166	2.166	0.000
14		Distribution Therms 0 - 50,000	136,377	136,377	0
15		Distribution Therms 0 - 50,000 - Agreements	600	600	0
16		Distribution Therms over 50,000	78,617	78,617	0
17		Distribution Therms over 50,000 - Agreements	10,932	10,932	0
18		Pilot & Penalty Therms	60	60	0
19					
20		<u>Supply</u>			
21		BGSS Therms	8,279	8,279	0
22		Emergency Sales Srvc. Therms	0	0	0
23		Pilot & Penalty Therms	60	60	0

# Actual & Weather Normalized

### Schedule SS-G2 R-1 Page 4 of 4

# Billing Determinants Filing "9 and 3"

	<u>Rate</u>		Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation from <u>WN</u>
1	CIG	<u>Delivery</u>			
2		Service Charge	0.145	0.145	0.000
3		Distribution Therms 0 - 600,000	32,073	32,073	0
4		Distribution Therms over 600,000	7,513	7,513	0
5		Extended Sales Srvc. Therms	0	0	0
6					
7		<u>Supply</u>			
8		BGSS Therms	39,586	39,586	0
9		Extended Sales Srvc. Therms	0	0	0
10		Pilot & Penalty Therms	0	0	0
11					
12					
13	CSG	<u>Delivery</u>			
14		Service Charge - Power	0.083	0.083	0.000
15		Service Charge - Power- Non Firm	0.012	0.012	0.000
16		Service Charge - Other	0.105	0.105	0.000
17		Distribution Charge - Power	674,973	674,973	0
18		Distribution Charge - Power- Non Firm	4,672	4,672	0
19		Distribution Charge - Other	204,166	204,166	0
20					
21					
22		Supply:			
23		BGSS-Firm - Power	0	0	0
24		BGSS-Firm - Power- Non Firm	0	0	0
25		BGSS-Firm - Other	0	0	0
26					
27		BGSS-Interruptible - Power	0	0	0
28		BGSS-Interruptible - Power- Non Firm	0	0	0
29		BGSS-Interruptible - Other	0	0	0
30		·			
31		Emergency Sales Svc Power	0	0	0
32		Emergency Sales Svc Power- Non Firm	0	0	0
33		Emergency Sales Svc - Other	0	0	0
34		Pilot & Penalty Therms	0	0	0
		-			

#### COS Adjustments

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

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

Updated for 9&3

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

COS Test Year - 12 Months Actual 2016

LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		(1)	(2)	(3)	(4)	(5)	(6)
1 SUMMARY OF RESULTS	Sub-Schedule Ref						
2 DEVELOPMENT OF RETURN							
3							
4 RATE BASE							
5 Plant in Service							
6 Production Plant 304-320	SCH RBP, LN 28	54,051,153	34,404,858	6,551,287	13,095,009	0	
7 Storage Plant 360-363	SCH RBP, LN 33	10,637,156	6,770,805	1,289,280	2,577,071	0	
0	,	, ,	, ,				500.4
8 Transmission Plant 365-371	SCH RBP, LN 40	88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,4
9 Distribution Plant		50 000 744	~~ ~~ ~~	0 005 0 15			
10 Land & Structures 374-375	SCH RBP, LN 55	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,6
11 Mains 376	SCH RBP, LN 61	2,666,043,183	1,647,272,369	325,307,357	675,376,141	171,315	17,916,0
12 Compressor Station Equipment 377	SCH RBP, LN 63	0	0	0	0	0	
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	1,133,2
14 Services 380	SCH RBP, LN 74	2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,2
15 Meters 381	SCH RBP, LN 80	257,235,090	171,445,816	59,459,731	26,326,375	1	3,1
16 Meter Installations 382	SCH RBP, LN 86	145,989,543	133,096,274	11,675,079	1,217,853	0	:
17 House Regulators & Install 383-384	SCH RBP, LN 106	137,183,305	122,770,768	11,114,414	3,291,764	6	6,
18 Industrial Meas & Reg Station Equip 385	SCH RBP, LN 114	83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,3
19 Other Property on Cust Premises 386	SCH RBP, LN 116	0	0	0	0	0	
20 Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	0	0	0	1,521,717	
21 Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	6,694,221	1,321,991	2,744,608	696	72,8
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,
23 General Plant E389-E399	SCH RBP, LN 156	94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,7
24 Common Plant C389-C399	SCH RBP, LN 167	78,873,337	62,130,797	8,342,515	8,062,881	14,042	323,1
25 Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 23	5,857,613	5,302,920	461,595	72,574	(33)	20,5
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	27,967,0
27		0,710,000,202	4,010,401,000	000,007,000	1,007,000,107	1,705,000	27,507,0
28 Less: Reserve for Depreciation and Amorization	SCH RBD, LN 122	2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,2
29 30 Plus: Rate Base Additions							
31 Working Capital	SCH RBO, LN 11	292,311,129	224,740,046	33,930,483	32,506,659	141,055	992,8
32 Capital Stimulas Adjust (Pro Forma #13)	SCH RBO, LN 13	292,311,129	224,740,046	33,930,483 0	32,506,659 0	141,055	992,0
33 Capital Lease Plt & Reserve Deduct	SCH RBO, LN 14	96,280	69,058	11,915	14,880	25	4
34 Plus: Rate Base Deductions		<i></i>	<i></i>		/ / / ·	(	
35 Customer Advances	SCH RBO, LN 21	(19,722,411)	(14,274,965)	(2,361,896)	(3,009,841)	(2,446)	(73,2
36 Unbilled Revenue	SCH RBO, LN 22	(159,485,336)	(114,393,125)	(19,736,988)	(24,648,812)	(42,040)	(664,3
37 Deferred Income Taxes and Credits	SCH RBO, LN 33	(1,821,378,762)	(1,306,604,576)	(225,404,220)	(281,287,250)	(481,167)	(7,601,
38							
39							
40 TOTAL RATE BASE		2,734,773,494	2,000,085,716	347,067,623	379,128,957	303,347	8,187,8
41							
11							

Updated for 9&3

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

COS Test Year - 12 Months Actual 2016

СН О.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
	49 SUMMARY OF RESULTS	Sub-Schedule Ref						
	50 DEVELOPMENT OF RETURN							
	51							
	52 RATE BASE	SCH RBO, LN 38	3,924,308,636	2,855,627,585	495,202,115	559,895,174	596,867	12,986,89
	53	,				, ,	,	, ,
	54 OPERATING REVENUES							
	55 Rate Revenues from Customers	SCH REV, LN 7	889,088,117	660,734,699	106,473,391	118,070,301	488,292	3,321,43
	56 Other Operating Revenues	SCH REV, LN 19	50,251,258	47,379,330	1,331,913	1,538,039	148	1,82
	57 Revenues from Other Sources	SCH REV. LN 24	0	0	0	0	0	1,02
	58 Less: Provisions for Rate Refunds	SCH REV, LN 26	ő	Ő	0	0	Ő	
	59 TOTAL OPERATING REVENUES	00111121, 21120	939.339.375	708.114.029	107.805.304	119.608.340	488.440	3,323,26
	60		555,555,575	700,114,020	107,000,004	113,000,040	400,440	0,020,20
	61 OPERATING EXPENSES							
	62 Operation and Maintenance Expense							
	63 Gas Production and Supply Expense	SCH E. LN 20	6,899,840	4,136,342	804,023	1,903,831	1,476	54,16
		,			,	, ,	1,476	54,10
	64 Storage Expense	SCH E, LN 25	474,404	301,970	57,500	114,934	-	
	65 Transmission Expense	SCH E, LN 29	2,558,168	1,582,080	312,504	646,396	154	17,03
	66 Distribution Expense	SCH E, LN 69	100,930,816	79,043,948	10,294,514	11,063,620	289,519	239,21
	67 Customer Accounts Expense	SCH E, LN 91	101,220,275	85,836,475	9,294,647	5,621,639	849	466,66
	68 Customer Service & Information Expense	SCH E, LN 109	2,140,391	1,883,422	203,087	51,906	30	1,94
	69 Sales Expense	SCH E, LN 115	924,164	802,266	95,341	26,434	16	10
	70 Administrative and General Expense	SCH E, LN 139	105,459,010	88,793,921	8,113,246	8,139,328	89,738	322,77
	71 Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	263,162,755	29,323,832	27,865,855	381,782	1,101,91
	72 Depreciation Expense	SCH DE, LN 10	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,74
	73 Amortization Expense	SCH DE, LN 25	(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,85
	74 Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	15,530,653	1,478,540	1,489,634	9,228	47,54
	75 Proforma Expense Adjustments	SCH EO, LN 46	(125,455,038)	(95,820,965)	(13,410,405)	(15,731,356)	(43,133)	(449,17
	76 State Income Taxes	SCH TI, LN 79	44,019,174	31,991,891	5,526,161	6,340,515	7,711	152,89
	77 Federal Income Taxes	SCH TI, LN 85	120,215,927	87,697,597	15,160,240	16,947,140	17,942	393,00
	78 Provision for Deferred Income Taxes	SCH TI, LN 137	158,802,288	114,448,510	19,431,868	24,224,779	41,968	655,16
	79 Income Taxes Deferred in Prior Years	SCH TI, LN 141	0	0	0	0	0	
	80 Investment Tax Credit Adjustement (Net)	SCH TI, LN 142	0	0	0	0	0	
	81 TOTAL OPERATING EXPENSES		648,940,536	496,797,588	71,160,347	78,176,097	444,272	2,362,23
	82		010,010,000	100,101,000	11,100,011	10,110,001	111,272	2,002,20
	83 OPERATING INCOME (RETURN)		290,398,839	211,316,441	36,644,957	41,432,243	44,168	961,03
	84 Plus Operating Income Adjustment	SCH TI, LN 143	200,000,000	0	00,011,001	0	0	001,00
	85 TOTAL NET OPERATING INCOME	00H H, EN 140	290,398,839	211,316,441	36,644,957	41,432,243	44,168	961,03
	85 TOTAL NET OPERATING INCOME 86		230,030,038	211,010,441	30,044,337	41,402,240	++,100	301,03
	87 RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40
	88 INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.0
			1.00	1.00	1.00	1.00	1.00	1.0
	89							
	90							
	91							

S S S S S S S S

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

COS Test Year - 12 Months Actual 2016

SUB-		COS Test fear - 12 Month's Actual 2016							
SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
				(1)	(2)	(3)	(4)	(5)	(6)
S		EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref						
S	98								
S		DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)							
S	100	RATE BASE	SCH RBO, LN 38	2 004 200 020		405 000 445	FF0 00F 474	500 007	40,000,000
S S	101		SCH RBU, LN 38	3,924,308,636	2,855,627,585	495,202,115	559,895,174	596,867	12,986,895
S		RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
s	104			7.1070	1.10/0	1.1070	1.1070	1.1070	7.107
S	105	RETURN (RATE BASE * 7.40% ROR)		290,398,839	211,316,441	36,644,957	41,432,243	44,168	961,030
S	106								
S		PLUS:							
S	108	OPERATING EXPENSES							
S	109		SCH E, LN 141	321,836,138	263,162,755	29,323,832	27,865,855	381,782	1,101,915
5	110		SCH DE, LN 10	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
5		Amortization Expense	SCH DE, LN 25	(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,858
3		Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	15,530,653	1,478,540	1,489,634	9,228	47,547
3	113		SCH EO, LN 46	(125,455,038)	(95,820,965)	(13,410,405)	(15,731,356)	(43,133)	(449,179
3		Income Taxes	CALCULATED	164,235,101	119,689,489	20,686,401	23,287,656	25,653	545,903
3	115		SCH TI, LN 137	158,802,288	114,448,510	19,431,868	24,224,779	41,968	655,163
6	116 117		SCH TI, LN 141 SCH TI, LN 142	0	0	0	0	0	(
5		TOTAL OPERATING EXPENSES	3CH 11, LN 142	648,940,536	496,797,588	71,160,347	78,176,097	444,272	2,362,232
5	119			040,940,000	430,737,300	71,100,547	10,110,031	444,272	2,502,252
\$		EQUALS TOTAL COST OF SERVICE		939,339,375	708,114,029	107,805,304	119,608,340	488,440	3,323,263
\$	121			000,000,010	100,111,020	107,000,001	110,000,010	100,110	0,020,200
ŝ		LESS:							
3	123	Other Operating Revenues	SCH REV, LN 19	50,251,258	47,379,330	1,331,913	1,538,039	148	1,829
5	124		SCH REV, LN 24	0	0	0	0	0	,- (
3	125	Plus: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	(
5		EQUALS:							
5		BASE RATE SALES @ EQUALIZED ROR 7.40%		889,088,117	660,734,699	106,473,391	118,070,301	488,292	3,321,434
5	128								
3		TOTAL COST OF SERVICE INCREASE/DECREASE		0	0	0	(0)	0	(
3		REVENUE INCREASE TO RETAIL REVENUES (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	131								
3	132								
3	133								
3	134								
3	135								

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 4 of 35

COS Test Year - 12 Months Actual 2016

SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	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 Progect	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	(0,0,00)	(,,,)	0	0	0	(1,211)
RBP	21 TOTAL ACCOUNTS C303-C390.4,G399		5,857,613	5,302,920	461,595	72,574	(33)	20,557
RBP	22		0,001,010	0,002,020	101,000	,0	(00)	20,007
RBP	23 TOTAL INTANGIBLE PLANT		5,857,613	5,302,920	461,595	72,574	(33)	20,557
RBP	24		0,001,010	0,002,020	101,000	,0	(00)	20,007
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 1,00 1,100	01,101,000	0,001,207	0	0	0
RBP	28 TOTAL PRODUCTION PLANT	hot_docd	54,051,153	34,404,858	6,551,287	13,095,009	Ő	0
RBP	29		0 1,00 1,100	01,101,000	0,001,201	10,000,000	•	Ŭ
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	0,110,000	0	2,011,011	ů 0	0
RBP	33 TOTAL STORAGE PLANT	hot_docd	10,637,156	6,770,805	1,289,280	2,577,071	0	0
RBP	34		10,007,100	0,110,000	1,200,200	2,011,011	0	0
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	0,421,120	0,002,000	002,242	1,505,000	0	00,000
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	LANIOUN_04	88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,414
RBP	40 TOTAL TRANSMISSION FLANT 41		00,300,347	55,020,571	10,000,073	22,413,340	5,540	552,414
квр RBP	41 42							
RBP	42 43							
NDF	40							

RBP 44

RBP 45 RBP 46

RBP 47

RBP 48

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 5 of 35

COS Test Year - 12 Months Actual 2016

SUB-									
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
<u>NO.</u>	NO.	BEGORI HON	BAGIO	(1)	(2)	(3)	(4)	(5)	(6)
RBP	49	GAS PLANT IN SERVICE CONTINUED							
RBP	50								
RBP		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
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								
000									

94 95 RBP

RBP

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 6 of 35

SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
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								
RRP	135								

- RBP 135
- RBP 136
- RBP 137 RBP 138
- RBP 139
- RBP 140
- RBP 141
- RBP 142
- RBP 143
- RBP 144

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 7 of 35

сн	LINE	ALLOCATION	Total					
10.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
BP	145 GAS PLANT IN SERVICE CONTINUED							
BP	146							
BP	147 GENERAL AND COMMON PLANT							
BP	148 E390-E398 GENERAL PLANT							
BP	149 Meter Related	METERPLT	0	0	0	0	0	(
BP	150 Regulator Plant Related	PLT_3834	0	0	0	0	0	(
BP	151 Appliance Safety Related	CINST_04	0	0	0	0	0	(
BP	152 Distribution Delivery	DISTPLTXMTR	94,801,809.33	68,330,004	11,430,493	14,593,034	27,511	420,767
BP	153 Competitive Service	COMPSVSWK 04	0	0	0	0	0	, (
BP	154 SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	Ċ
BP	155 Gas Peaking Plant Related	BALANCE 04	0	0	0	0	0	(
BP	156 Total Accounts E390-E398		94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,767
BP	157		- , ,		, ,	//	7-	-, -
BP	158 C389-C399 COMMON PLANT							
BP	159 ASB Work Related	CINST 04	0	0	0	0	0	(
BP	160 Meter Plant Related	METERPLT	0	0	0	0	0	(
BP	161 Meter Reading Related	MRCOST 07	0	0	0	0	0	(
3P	162 Not Used	not_used	0	0	0	0	0	
BP	163 Customer Service Related	CUSTSVSX	30,712,825.39	27,459,626	2,498,137	642,118	380	112,56
	164 Distribution Delivery Related	DISTPLTXMTR	36,360,558.08	26,207,486	4,384,084	5,597,054		161,382
BP							10,552	
BP	165 Service & Support Related	UTILWORK_04	0	0	0	0	0	0
BP	166 Unassigned	TOTPLT	11,799,953.63	8,463,685	1,460,294	1,823,709	3,110	49,155
BP	167 Total Accounts C389-C399		78,873,337	62,130,797	8,342,515	8,062,881	14,042	323,102
BP	168							
BP	169 TOTAL GENERAL AND COMMON PLANT		173,675,146	130,460,801	19,773,009	22,655,914	41,553	743,869
BP	170							
BP	171							
BP	172 TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	4,815,431,693	830,837,663	1,037,603,187	1,769,686	27,967,004
BP	173							
BP	174							
BP	175							
BP	176							
BP	177							
BP	178							
BP	179							
BP	180							
BP	181							
BP	182							
BP	183							
BP	184							
BP	185							
BP	186							
вР ВР	187							
	107							

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 8 of 35

COS Test Year - 12 Months Actual 2016

3- H	LINE		ALLOCATION	Total					
	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
)	1	LESS: DEPRECIATION RESERVE & AMORT							
)	2								
	3	G301-G303 - INTANGILE PLANT - RESERVE							
)	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
)	5	Choice Progect	not_used	0	0	0	0	0	0
)	6	GSMIS - meter related	not_used	0	0	0	0	0	0
)	7	- regulator related	not_used	0	0	0	0	0	0
)	8	<ul> <li>appliance safety related</li> </ul>	not_used	0	0	0	0	0	0
)	9	- Comp Svs related	not_used	0	0	0	0	0	0
	10	- Cust Svs related	not_used	0	0	0	0	0	0
	11 12	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
		C303 - INTANGIBLE PLANT - CUST SERVICE							
	14	Customer Service	CUSTSVSX	1,758,988	1,572,670	143,074	36,775	22	6,447
)	15	Measurement	MRCOST 07	41,423	37,414	3,292	717	0	0
	16	Not Used	not_used	0	0	0	0	0	0
)	17	G399.1 Asset Retirement Costs of General Plt	GENPLT	0	0	0	0	0	0
	18	Not Used	not_used	0	0	0	0	0	0
	19	TOTAL ACCOUNTS C303-C390.4,G399		1,800,411	1,610,085	146,365	37,493	22	6,447
	20								
	21	TOTAL INTANGIBLE PLANT		1,800,411	1,610,085	146,365	37,493	22	6,447
	22								
	23								
		PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	35,951,717	6,845,836	13,683,768	0	0
	25								
		STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	6,224,941	1,185,338	2,369,307	0	0
	27								
		TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	28,367,256	5,603,312	11,590,109	2,753	305,434
	29								
	30								
		DISTRIBUTION PLANT RESERVE					/		
	32	G374-G375 Land & Structures Reserve	PLT_3745	37,333,548	26,819,115	4,633,585	5,715,065	10,081	155,703
)	33	0070.04							
)	34	G376 Mains Reserve		4 04 4 050 040	007 407 000	400.070.700	050 004 000	00.007	0 750 475
)	35	Firm Allocation	PEAKHOUR_04	1,014,058,840	627,137,099	123,876,793	256,231,606	60,867	6,752,475
)	36	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	19,298,130	11,413,989	2,229,203	5,465,575	5,022	184,342
	37	Not Used	not_used	0	0	0	0	0	0
)	38	Total Account G376		1,033,356,970	638,551,088	126,105,996	261,697,181	65,889	6,936,817
)	39 40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0
, )	40 41	GSTT Compressor Station Equip Reserve	DISTFETAMITE	0	0	0	0	0	0
)	41	G378-G379 Meas & Regulatory Equip Reserve							
, )	42 43	Firm Investment	PEAKHOUR 04	77,019,065	47,631,864	9,408,601	19,461,118	4,623	512,859
, )	43 44	Not Used	not_used	11,019,005	47,031,004	9,408,001	19,401,118	4,023	0 0 0 0
5	44	Total Account G378-G379	noi_useu	77,019,065	47,631,864	9,408,601	19,461,118	4,623	512,859
5	40 46			11,010,000	-77,001,004	5,700,001	10,101,110	7,020	512,055
5	40								

RBD 47

RBD 48

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 9 of 35

COS Test Year - 12 Months Actual 2016

SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBD		DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	50								
RBD		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 58	Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616	1,242,345
RBD RBD	58 59	G381 Meters Reserve							
RBD	59 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	12,967,609	4,290,983 381	935	1	32
RBD	62	Not Used	not used	3,301	1,952	0	935	0	0
RBD	63	Total Account G381	not_useu	19,195,460	12,969,561	4,291,364	1,934,171	1	362
RBD	64			13,133,400	12,000,001	4,201,004	1,004,171	I	502
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	COOC Other Dram on Crist Dram	TRANSPORT 04	0	0	0	0	0	0
RBD RBD	86 87	G386 Other Prop on Cust Prem G387.1 Other Egmt - Street Ltg Posts	TRANSPORT_04 DIRSLG 05	0 660,435	0 0	0	0	0 660,435	0
RBD	88	G387.2 Other Egmt - Street Ltg Services	DIRSLG_03	318,986	0	0	0	318,986	0
RBD	89	Coor 2 Outor Equit - Outeer Ely Dervices	DINOLO_00	510,300	0	0	0	510,300	0
RBD		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			2,007,111,213	1,10,000,101	2-0,2-0,000	5-0,010,001	1,001,070	11,010,000
RBD	92								
RBD	93								
	04								

RBD 95 RBD 96

94

RBD

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 10 of 35

COS Test Year - 12 Months Actual 2016

0110		COS Test Year - 12 Months Actual 2016							
SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
				.,	.,		.,	.,	
RBD		DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	98								
RBD		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 0	0
RBD RBD	108 109	Gas Peaking Plant Related Total Accounts E390-E398	BALANCE_04	48,514,558	34,967,687	5,849,523	7,467,944	14,079	215,326
RBD	110	Total Accounts E390-E396		40,514,556	54,907,007	5,649,525	7,407,944	14,079	215,320
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	ů 0	0	0	ő
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	2,000,1,100	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.		2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258
RBD	123								
RBD	124								
RBD		NET GAS PLANT IN SERVICE		4,442,952,594	3,210,549,278	560,628,329	655,553,322	687,919	15,533,746
RBD	126								
RBD	127								
RBD	128								
RBD	129								
RBD	130								
RBD	131								
RBD	132								
RBD	133								
RBD	134								
RBD RBD	135 136								
RBD	136								
RBD	137								
RBD	130								
RBD	140								
RBD	141								
RBD	142								

RBD 142

RBD 143 RBD 144

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 11 of 35

COS Test Year - 12 Months Actual 2016

сн	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
во	1 ADDITIONS AND DEDUCTIONS TO RATE BASE							
BO	2							
BO	3 PLUS: ADDITIONS TO RATE BASE							
BO	4							
BO	5 Working Capital							
BO	6 Materials and Supplies Excl Fuel Stock	PSTDPLT	39,734,287	28,457,468	4,929,348	6,171,541	10,509	165,421
BO	7 Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
BO	8 Gas Stored Underground	not_used	0	0	0	0	0	0
BO	9 Cash (lead/lag)	EXPENDITURES	252,143,812	195,946,062	28,951,414	26,289,967	130,322	826,046
BO	10 Prepayments/Working Funds	EXPENDITURES	433,030	336,516	49,721	45,150	224	1,419
BO	11 Total Working Capital		292,311,129	224,740,046	33,930,483	32,506,659	141,055	992,886
BO	12 Net Plant Adds - Distribution	DISTPLT	949,257,898	681,913,653	117,815,413	145,313,544	256,316	3,958,971
BO	13 Capital Stimulas Adjust	DISTPLT	0	0	0	0	0	0
BO	14 Plant Held for Future Use	TOTPLT	96,280	69,058	11,915	14,880	25	401
BO	15 Net Plant Adds - General & Other	TOTPLTNET	240,277,244	173,628,216	30,319,079	35,452,673	37,203	840,073
BO	16 TOTAL ADDITIONS TO RATE BASE		1,481,942,551	1,080,350,974	182,076,890	213,287,756	434,600	5,792,332
BO	17							
BO	18							
BO	19 PLUS: DEDUCTIONS TO RATE BASE							
BO	20							
BO	21 Customer Advances for Construction	MAIN_SERV	(19,722,411)	(14,274,965)	(2,361,896)	(3,009,841)	(2,446)	(73,262)
BO	22 GSMP Roll-in #3	TOTPLT	(159,485,336)	(114,393,125)	(19,736,988)	(24,648,812)	(42,040)	(664,371)
BO	23 Deferred Income Taxes and Credits							
BO	24 ADIT Test/Post year	TOTPLT	(195,690,007)	(140,361,440)	(24,217,470)	(30,244,324)	(51,583)	(815,189)
BO	25 Liberalized Depreciation	TOTPLT	128,670,440	92,290,703	15,923,514	19,886,302	33,917	536,005
BO	26 Liberalized Depreciation - Production	BALANCE_04	2,823,347	1,797,128	342,205	684,014	0	0
BO	27 Cost of Removal	TOTPLT	8,400,204	6,025,166	1,039,561	1,298,270	2,214	34,993
BO	28 3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
BO	29 Computer Software	TOTPLT	0	0	0	0	0	0
BO	30 Capitalized Interest	TOTPLTNET	70,915	51,244	8,948	10,463	11	248
BO	31 NJ Corporate Business Tax	STATEINCTAX	3,451,998	2,508,814	433,363	497,225	605	11,990
BO	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
BO	33 Total Deferred Income Taxes and Credits		(1,821,378,762)	(1,306,604,576)	(225,404,220)	(281,287,250)	(481,167)	(7,601,549)
BO	34							
BO	35 TOTAL DEDUCTIONS TO RATE BASE		(2,000,586,509)	(1,435,272,667)	(247,503,104)	(308,945,904)	(525,653)	(8,339,182
RBO	36							
BO	37							
BO	38 TOTAL RATE BASE		3,924,308,636	2,855,627,585	495,202,115	559,895,174	596,867	12,986,895
BO	39							
BO	40							
BO	41							
RBO	42							
BO	43							
BO	44							
	45							

RBO 46

45

RBO 47

RBO

RBO 48

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 12 of 35

COS Test Year - 12 Months Actual 2016

SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
REV	1 OPERATING REVENUES							
REV	2							
REV	3 SALES REVENUES							
REV	4 BASE RATE SALES @ EQUALIZED ROR 7.40%	6	889,088,117	660,734,699	106,473,391	118,070,301	488,292	3,321,434
REV	5 Revenue Requirement - Other #1	not_used	000,000,117	000,704,000	0	0	400,232	0,021,404
REV	6 Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
REV	7 TOTAL SALES OF GAS	not_dood	889.088.117	660,734,699	106,473,391	118,070,301	488,292	3,321,434
REV	8		000,000,111	000,101,000	100, 110,001	110,010,001	100,202	0,021,101
REV	9 OTHER OPERATING REVENUES							
REV	10 G487-Forfeited Discounts	REVLATEP	925,271	0	438,742	486,529	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		0	0	0 10, 170	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	TOTLET	547,555	243,175	42,001	00,000	52	1,777
REV	15 Miscellaneous Gas Revenues	TOTREV	107,809	81,271	12,373	13,728	56	381
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	4,001,955	2,303,331	492,550	90 <del>4</del> ,092 0	0	0
REV	18 Not Used	not_used	0	0	0	0	0	0
REV	19 TOTAL OTHER OPERATING REV	Not_used	50,251,258	47,379,330	1,331,913	1,538,039	148	1,829
REV	20		50,251,250	47,575,550	1,001,010	1,000,000	140	1,025
REV	20 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	Not_used	0	0	0	0	0	0
REV	25		0	0	0	0	0	0
REV	25 26 LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV	27	TOTREV	0	0	0	0	0	0
REV	28 TOTAL OPERATING REVENUES		939,339,375	708,114,029	107,805,304	119,608,340	488,440	3,323,263
REV	29		339,339,375	700,114,023	107,000,004	113,000,340	400,440	5,525,205
REV	30							
REV	30							
REV	32							
REV	33							
REV	33							
REV	34 35							
REV	36							
REV	30							
REV								
REV	38							
REV	39 40							
REV	40							
REV	41							

41 42 REV 43

48

REV REV 44

REV 45

REV 46 REV 47

REV

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 13 of 35

SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
Е	1 OPERATION & MAINTENANCE EXPENSE							
Е	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	0
E E	6 G739-G745 Operation & Maintenance Exp 7 Not Used	BALANCE_04 not used	977,169 0	621,991 0	118,438 0	236,739 0	0	0
E	8 TOTAL MANUFACTURED GAS PRODUCTION EXP	not_useu	1,229,069	782,332	148,970	297,767	0	0
E	9		1,229,009	102,332	140,970	291,101	0	0
Ē	10 OTHER GAS SUPPLY EXPENSE							
E	11 G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
Е	12 G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0	0
Е	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
Е	15 G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
Е	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								
E E	22 OTHER STORAGE EXPENSE 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
Ē	25 TOTAL OTHER STORAGE EXPENSE	Bitel (tote_0)	474,404	301,970	57,500	114,934	0	ů 0
Ē	26			001,010	01,000		0	Ũ
Е	27 TRANSMISSION EXPENSES							
Е	28 G850-G867 Transmission Exp	TRANPLT	2,558,168	1,582,080	312,504	646,396	154	17,034
Е	29 TOTAL TRANSMISSION EXPENSE		2,558,168	1,582,080	312,504	646,396	154	17,034
Е	30							
Е	31 DISTRIBUTION EXPENSES							
E	32 Operation							
E	33 G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
E E	34 G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0	0
E	<ul> <li>35 G872 Compressor Station Labor &amp; Expenses</li> <li>36 G874 Mains &amp; Services</li> </ul>	TRANSPORT_04 MAIN_SERV	0	Ũ	2,412,611	3,074,469	2,499	•
Ē	37 G875 Meas & Reg Station - General	PLT 3789	20,145,891 2,184,897	14,581,478 1,351,233	2,412,611	552,078	2,499	74,835 14,549
E	38 G876 Meas & Reg Station - Industrial	PLT_3789	13,963	8,635	1,706	3,528	131	93
Ē	39 G877 Meas & Reg Station - City Gate	PLT 3789	410,080	253,611	50.095	103,619	25	2,731
Ē	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
Е	43 - Competitive Services by ASB	COMPSVSWK_04	0	0	0	0	0	0
Е	44 G880.0, 1, 2 Other Expenses	DISTEXPO	9,359,608	7,947,812	687,256	708,552	447	15,541
Е	45 G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0	0
Е	46 G881 Rents	TRANSPORT_04	20,476	12,111	2,365	5,799	5	196
Е	47 Total Distribution Operation		65,101,696	55,281,807	4,780,277	4,928,407	3,107	108,098
E	48							

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 14 of 35

COS Test Year - 12 Months Actual 2016

NO. NO. DESCRIPTION BASIS Company RSG GSG LVG SLG TSG	SUB- SCH	LINE		ALLOCATION	Total					
e         ab         OPERATION & MAINTENANCE EXPENSE CONTINUED           0         51         DITREITION RAPENSES CONTINUED           2         51         DITREITION RAPENSES CONTINUED           2         SAMADESTICAT         CLABOM         0         0         0         0         0           2         SAMADESTICAT			DESCRIPTION			RSG	GSG	LVG	SLG	TSG Firm
50           51         DISTRIBUTION EXPENSES CONTINUED           52         Maintenance           53         G886 Mant. Supervision & Engineering         TLABDM         0         0         0         0         0           54         G886 Shant. Supervision & Engineering         PLT_3745         4.408.455         3.166.808         547.47         674.825         1.180           55         G886 Shant. Supervision & Engineering         PLT_3745         1.746.894         7.067.00         1.572.128         3.198.354           56         G880 Mask & Reg Station - Industrial         PLT_3749         1.746.894         1.882.70         9.061         18.741         4           56         G890 Mask & Reg Station - Industrial         PLT_3789         7.476.894         4.103.788         474.670         2.38.175         725           56         G893 Maters & House Reg         Station - Industrial         PLT_3789         7.108.87.110         7.238.223         2.59.641         1.111.113         0           56         G893 Maters & House Regulators         PLT_3834         0         0         0         0         0         0           56         G893 Alt-Mater Mouse Regulators         PLT_3834         0         0         0         0					(1)	(2)	(3)	(4)	(5)	(6)
Solution EXPENSES CONTINUED           Maintenance         Number of the second secon		49	<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>							
Signal Maintenance         Signal Maint Supervision & Engineering         TLABDM         0		50								
53         G&BA Maint, Supervision & Engineering         TLABDM         0         0         0         0         0         0         0           54         G&BS Tunctures & Inprovements         PLT_376         4.40.845         3.66.800         571.47         767.4652         778           55         G&BS Compresso Station Equip         PLT_3778         1.746.084         1.000.33         213.399         441.404         105           56         G&BS Meass & Reg Station - Industrial         PLT_3789         7.417         4.870         9.061         1.8741         4           56         G&BS Meass & Reg Station - Constraid         PLT_3789         7.417         4.870         9.061         1.8741         4           56         G&BS Meass & Reg Station - Constraid         PLT_3789         7.417         4.870         9.061         1.8741         4           56         G&BS Meass & Reg Station - Constraid         PLT_3789         7.417         4.870         9.061         1.8741         75           56         G&BS Meass Keg Station - Constraid         PLT_3789         7.417         1.3877         2.260.641         1.111.113         0           56         G&BS Meass Keg Station - Station - Constraid         Notocos         0         0		51	DISTRIBUTION EXPENSES CONTINUED							
54         GB8S Structures & Improvements         PLT_3745         14.08,455         3.168,800         547,472         67.4.852         1,190           55         GB8S Mains         PLT_377         0 <td< td=""><td></td><td>52</td><td>Maintenance</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		52	Maintenance							
55       G&B7 Mains       PLT_376       12,322,844       7,657,028       1,512,128       3,139,355       796         56       G&B8 Mass & Reg Station - Converal       PLT_3789       1,746,894       1,080,353       213,399       441,404       105         57       G&B9 Mass & Reg Station - Industrial       PLT_3789       7,471       45,870       9,661       18,741       4         59       G&B3 Mass & Reg Station - Industrial       PLT_3789       2,032,508       1,266,990       248,290       651,573       122         68       G&B3 At House Reg		53	G885 Maint. Supervision & Engineering							
56         G888 Compressor Station Equip         PLT_377         0         0         0         0         0         0         0         0           57         G889 Mess & Reg Station - Industrial         PLT_3789         1.746.894         1.080.353         213.393         414.104         105           58         G890 Mess & Reg Station - Industrial         PLT_3789         2.032.508         1.256.900         248.290         513.573         122           60         G892 Services         SERVICES         4.033.930         3.318.798         474.570         2.36.175         725           61         G893 Metrics & House Regulators         PLT_3534         0										18,38
57       G889 Mess & Reg Station - idcutsrial       PLT_3789       1.746.894       1.080.353       213.399       441.404       105         58       G891 Mess & Reg Station - idcutsrial       PLT_3789       2.032.508       1.256.990       248.290       513.573       122         60       G893 Station - idcutsrial       PLT_3789       2.032.508       1.256.990       248.290       513.573       122         61       G893 Metres & House Reg		55			12,392,584	7,657,026	1,512,128	3,139,355	796	83,27
58         G890 Mess & Reg Station - Industrial         PLT_3789         74,171         45,870         9,061         18,741         4           59         G890 Mess & Reg Station - Industrial         PLT_3789         2,032,069         1,256,900         24,820         51,373         122           60         G892 Services         SKUETCES         4,033,930         3,318,798         474,570         256,175         725           61         G893 Metrs & House Reg         SMMETERS_07         10,857,110         7,236,223         2,509,641         1,111,113         0           63         G893 - House Regulators         PLT_33784         0				PLT_377	0	0	0	0	0	
59         G891 Mass & Rog Station - City Gate         PLT_3789         2,022,058         1,256,990         248,290         513,573         122           61         G893 Metres & House Reg         2,009,051         2,509,641         1,111,113         0           62         G893 A. House Regulators         PLT_3834         0									105	11,63
60         G882 Services         4,033,930         3,318,798         474,570         236,175         725           61         G893 Meiros & Nues Regulators         SMMETERS,07         10,857,110         7,236,223         2,509,641         1,111,113         0           63         G893.4 - Mouse Regulators         PLT_3834         0         0         0         0         0           64         Not Used         0         0         0         0         0         0         0           65         G893.4 - Mouse Regulators         PLT_3834         0         0         0         0         0         0           66         G84.0 - Maint of Other Equipment         0         0         0         0         0         0         283,468           67         G89.4.1 - Maint of Gas Streetights         DIRSLG_05         233,468         0         0         0         283,468           68         TOTAL DISTRIBUTION PLANT OAM EXPENSES         100,930,816         79,043,948         10,294,514         11,065,820         289,119           72         CUSTOMER ACCOUNTS EXPENSES         1         112,092,298         85,846,671         11,617,511         14,026,548         291,148           76         G901 Supervision<										49
61         G893 Heres & House Reg           62         G893.1 - Meters & House Reg           63         G893.4 - House Regulators         PLT_3834         0         0         0         0         0           64         Not Used         0         0         0         0         0         0         0         0           65         G894.0 - Main of Other Equipment         0<					, ,	, ,	,	,		13,53
62         G893.1 - Meters         SMMETERS_07         10,857,110         7,232,223         2,500,641         1,11,113         0           63         G893.4 - House Regulators         PLT_3834         0				SERVICES	4,033,930	3,318,798	474,570	236,175	725	3,66
63       G833.4 - House Regulators       PLT_3834       0       0       0       0       0       0         64       Not Used       0       0       0       0       0       0       0         65       G894.0 - Maint of Other Equipment       DISTEXPM       0       0       0       0       0       0         66       G894.1 - Maint of Gas Streetlights       DISTEXPM       0       0       0       0       283,468         68       Total Distribution Maintenance       35,829,120       23,762,141       5,514,237       6,135,213       286,411         69       Total Distribution Maintenance       35,829,120       23,762,141       10,20,9514       110,80,820       289,159         70       Total Distribution Maintenance       35,829,120       23,762,141       11,617,511       14,026,548       291,148         71       TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)       112,092,298       85,846,671       11,617,511       14,026,548       291,148         72       O       0       0       0       0       0       0         74       CUSTOMER ACCOUNTS EXPENSES       0       0       0       0       0       0       0       0										
64         Not Used         ond_used         0         0         0         0           65         G894 Maint of Other Equipnent         DISTEXPM         0         0         0         0         283,468           66         G894 J. Maint of Other Equipnent         DIRSLG_05         283,468         0         0         0         283,648           67         G894 J. Maint of Cas Streeutights         DIRSLG_05         283,468         0         0         0         283,648           68         Total Distribution Maintenance         35,829,120         23,762,141         5,514,237         6,135,213         289,411           69         TOTAL DISTRIBUTION PLANT OAM EXPENSES         112,092,298         85,846,671         111,617,511         14,026,548         291,148           70         CUSTOMER ACCOUNTS EXPENSES         112,092,298         85,846,671         11,617,511         14,026,548         291,148           71         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         85,846,671         11,617,511         14,026,548         291,148           72         CUSTOMER ACCOUNTS EXPENSES         0         0         0         0         0         0         0         0         0         0         0         0 <td></td> <td></td> <td></td> <td></td> <td>, ,</td> <td>7,236,223</td> <td></td> <td>, ,</td> <td></td> <td>13</td>					, ,	7,236,223		, ,		13
66         G894 Maint of Other Equipment         Disc         0				PLT_3834		-	-	-	-	
66         G840 - Maint of Char Equip         DISTEXPM         0         0         0         0         0           67         G894 1 - Maint of Gas Streights         DIRSLG_05         283,468         0         0         0         283,468           68         Total DIstribution Maintenance         35,829,120         23,762,141         5,514,237         6,135,213         289,519           70         TOTAL DISTRIBUTION PLANT OAM EXPENSES         100,930,816         79,043,948         10,294,514         14,026,548         289,519           70         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         85,846,671         11,617,511         14,026,548         291,148           72         G901 Supervision         CUSTACCTS         0         0         0         0         0           76         G902 Meter Reading         CUSTACCTS         0				not_used	0	0	0	0	0	
67       G89.1 - Maint of Gas Streetlights       DIRSLG_05       283,468       0       0       0       0       283,468         68       Total Distribution Maintenance       35,829,120       23,762,141       5,514,237       6,152,213       228,611         69       Total DISTRIBUTION PLANT 0&M EXPENSES       79,043,948       10,294,514       11,063,620       289,519         70       70       70       70       70       70       70,000       0       0       0       0       0       0       0       289,519         71       TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)       112,092,298       85,846,671       11,617,511       14,026,548       291,148         72       73       CUSTOMER ACCOUNTS EXPENSES       74       CUSTACCTS       0       0       0       0       0       0       0       0       0         73       G901 Supervision       G050       0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>										
68       Total Distribution Maintenance       35,829,120       23,762,141       5,514,237       6,135,213       286,411         69       TOTAL DISTRIBUTION PLANT 0&M EXPENSES       100,930,816       79,043,948       10,294,514       11,063,620       289,519         70       TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)       112,092,298       85,846,671       11,617,511       14,026,548       291,148         72       74       CUSTOMER ACCOUNTS EXPENSES       0       0       0       0       0         76       G902 Meter Reading       CUSTACCTS       0       0       0       0       0         77       Heter Reading Related       MRCOST_07       12,640,464       11,417,158       1,004,417       218,890       0         78       - Billing Related       BILLING_06       0       0       0       0       0         79       - Remaining       MRCOST_07       12,640,464       11,417,158       1,004,417       218,890       0         80       G902 Sustomer Records and Collection       BILLING_06       10,016,462       917,912       80,775       17,696       15         81       - Meter Reading Related       MECOST_07       22,861       74,679       6,570       1,432       0					-	-	-		-	
69         TOTAL DISTRIBUTION PLANT 0&M EXPENSES         100,930,816         79,043,948         10,294,514         11,063,620         289,519           70         1         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN& DIST)         112,092,298         85,846,671         11,617,511         14,026,548         291,148           72		67	8	DIRSLG_05	,	-	0	-		
70 71         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         85,846,671         11,617,511         14,026,548         291,148           73         74         CUSTOMER ACCOUNTS EXPENSES         75         6901 Supervision         0					35,829,120	23,762,141	5,514,237	6,135,213	286,411	131,11
71       TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)       112,092,298       85,846,671       11,617,511       14,026,548       291,148         72       74       CUSTOMER ACCOUNTS EXPENSES       5       5       6901       0       0       0       0       0         76       G902 Meter Reading       CUSTACCTS       0       0       0       0       0       0         77       - Meter Reading Related       MRCOST_07       12,640,464       11,417,158       1,004,417       218,890       0         78       - Billing Related       MRCOST_07       0       0       0       0       0         79       - Remaining       MRCOST_07       0       0       0       0       0         81       - SONP/RNP       CUSTAVG_06       1,016,462       917,912       80,775       17,696       15         82       - Meter Reading Related       METCRPLT       44,809       30,754       7,678       6,351       0         83       - Meter Reading Related       METCRPLT       44,809       30,754       7,678       6,351       0         84       - Billing Related       BILLING_06       12,406,599       10,817,227       1,002,583       434,840 <td< td=""><td></td><td></td><td>TOTAL DISTRIBUTION PLANT O&amp;M EXPENSES</td><td></td><td>100,930,816</td><td>79,043,948</td><td>10,294,514</td><td>11,063,620</td><td>289,519</td><td>239,21</td></td<>			TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	79,043,948	10,294,514	11,063,620	289,519	239,21
72       73         74       CUSTOMER ACCOUNTS EXPENSES         75       G901 Supervision       CUSTACCTS       0       0       0       0         76       G902 Meter Reading        12,640,464       11,417,158       1,004,417       218,890       0         77       - Meter Reading Related       BILLING_06       0       0       0       0       0         78       - Billing Related       BILLING_06       0       0       0       0       0       0         79       - Remaining       MRCOST_07       12,640,464       11,417,158       1,004,417       218,890       0         80       G903 Customer Records and Collection       BILLING_06       0										
73         74       CUSTORE ACCOUNTS EXPENSES         75       G901 Supervision       CUSTACCTS       0       0       0       0         76       G902 Meter Reading        11,417,158       1,004,417       218,890       0         78       - Billing Related       MRCOST_07       12,640,464       11,417,158       1,004,417       218,890       0         78       - Billing Related       MRCOST_07       0       0       0       0       0         79       - Remaining       MRCOST_07       0       0       0       0       0         80       G903 Customer Records and Collection         81       - SONP/RNP       17,696       15         81       - SONP/RNP       CUSTAVG_06       1,016,462       917,912       80,775       17,696       15         82       - Meter Reading Related       METERPLT       44,809       30,754       7,678       6,351       0         84       - Billing Related       MRCOST_07       82,681       74,679       6,570       1,432       0         84       - Billing Related       MCCTMAINT_06       33,695,241       30,525,174       2,693,512       452,335       185			TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)		112,092,298	85,846,671	11,617,511	14,026,548	291,148	310,42
74         CUSTOMER ACCOUNTS EXPENSES           75         G901 Supervision         CUSTACCTS         0         0         0         0           76         G902 Meter Reading             0<										
75         G901 Supervision         CUSTACCTS         0         0         0         0           76         G902 Meter Reading		73								
76       G902 Meter Reading         77       - Meter Reading Related       MRCOST_07       12,640,464       11,417,158       1,004,417       218,890       0         78       - Billing Related       BILLING_06       0       0       0       0       0         79       - Remaining       MRCOST_07       0       0       0       0       0       0         80       G903 Customer Records and Collection        0		74 (								
77       - Meter Reading Related       MRCOST_07       12,640,464       11,417,158       1,004,417       218,890       0         78       - Billing Related       BILLING_06       0       0       0       0       0       0         79       - Remaining       MRCOST_07       0       0       0       0       0       0       0         80       G903 Customer Records and Collection          SONP/RNP       CUSTAVG_06       1,016,462       917,912       80,775       17,696       15         81       - SONP/RNP       CUSTAVG_06       1,016,462       917,912       80,775       1,7696       15         82       - Meter Reading Related       METERPLT       44,809       30,754       7,678       6,351       0         83       - Meter Reading Related       MRCOST_07       82,681       74,679       6,570       1,432       0         84       - Billing Related       BILLING_06       12,406,599       10,817,274       2,693,512       452,335       185         86       - Utility Work Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06 <td></td> <td>75</td> <td>G901 Supervision</td> <td>CUSTACCTS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>		75	G901 Supervision	CUSTACCTS	0	0	0	0	0	
78       - Billing Related       BILLING_06       0       0       0       0       0         79       - Remaining       MRCOST_07       0       0       0       0       0         80       G903 Customer Records and Collection       USTAVG_06       1,016,462       917,912       80,775       17,696       15         81       - SONP/RNP       CUSTAVG_06       1,016,462       917,912       80,775       17,696       15         82       - Meter O&M Related       METERPLT       44,809       30,754       7,678       6,351       0         83       - Meter Reading Related       MRCOST_07       82,681       74,679       6,570       1,432       0         84       - Billing Related       BILLING_06       12,406,599       10,817,227       1,002,583       434,840       395         85       - Acct Maint Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06       6,765,990       5,899,220       546,763       237,142       215         88       Not used       not_used       0       0       0       0       0         90       G904 Uncollec		76								
79       · Remaining       MRCOST_07       0       0       0       0       0         80       G903 Customer Records and Collection       500 Sustomer Records and Collection Accounts       500 Sustomer Records and Collection Accounts Sustomer Accounts       5			- Meter Reading Related	MRCOST_07	12,640,464	11,417,158	1,004,417	218,890	•	
80       G903 Customer Records and Collection         81       - SONP/RNP       CUSTAVG_06       1,016,462       917,912       80,775       17,696       15         82       - Meter O&M Related       METERPLT       44,809       30,754       7,678       6,351       0         83       - Meter Reading Related       MRCOST_07       82,681       74,679       6,570       1,432       0         84       - Billing Related       BILLING_06       12,406,599       10,817,227       1,002,583       434,840       395         85       - Acct Maint Related       ACCTMAINT_06       33,695,241       30,525,174       2,693,512       452,335       185         86       - Utility Work Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06       6,765,990       5,899,220       546,763       237,142       215         88       Not used       not_used       0       0       0       0       0       0       0         89       G904 Uncollectible Accounts       EXP_904       32,272,208       24,161,353       3,715,502       4,187,288       0         90       G905 Misc Customer Accoun		78	- Billing Related	BILLING_06	0	0	0	0	0	
81       - SONP/RNP       CUSTAVG_06       1,016,462       917,912       80,775       17,696       15         82       - Meter O&M Related       METERPLT       44,809       30,754       7,678       6,351       0         83       - Meter Reading Related       MRCOST_07       82,681       74,679       6,570       1,432       0         84       - Billing Related       BILLING_06       12,406,599       10,817,227       1,002,583       434,840       395         85       - Acct Maint Related       ACCTMAINT_06       33,695,241       30,525,174       2,693,512       452,335       185         86       - Utility Work Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06       6,765,990       5,899,220       546,763       237,142       215         88       Not used       not_used       0       0       0       0       0         89       G904 Uncollectible Accounts       EXP_904       32,272,208       24,161,353       3,715,502       4,187,288       0         90       G905 Misc Customer Accounts       CUSTACCTS       0       0       0       0       0		79	- Remaining	MRCOST_07	0	0	0	0	0	
82       - Meter O&M Related       METERPLT       44,809       30,754       7,678       6,351       0         83       - Meter Reading Related       MRCOST_07       82,681       74,679       6,570       1,432       0         84       - Billing Related       BILLING_06       12,406,599       10,817,227       1,002,583       434,840       395         85       - Acct Maint Related       ACCTMAINT_06       33,695,241       30,525,174       2,693,512       452,335       185         86       - Utility Work Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06       6,765,990       5,899,220       546,763       237,142       215         88       Not used       not_used       0       0       0       0       0         89       G904 Uncollectible Accounts       EXP_904       32,272,208       24,161,353       3,715,502       4,187,288       0         90       G905 Misc Customer Accounts       CUSTACCTS       0       0       0       0         91       TOTAL CUSTOMER ACCTS EXPENSE       101,220,275       85,836,475       9,294,647       5,621,639       849 <td></td> <td>80</td> <td>G903 Customer Records and Collection</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		80	G903 Customer Records and Collection							
83       - Meter Reading Related       MRCOST_07       82,681       74,679       6,570       1,432       0         84       - Billing Related       BILLING_06       12,406,599       10,817,227       1,002,583       434,840       395         85       - Acct Maint Related       ACCTMAINT_06       33,695,241       30,525,174       2,693,512       452,335       185         86       - Utility Work Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06       6,765,990       5,899,220       546,763       237,142       215         88       Not used       not_used       0       0       0       0       0         89       G904 Uncollectible Accounts       EXP_904       32,272,208       24,161,353       3,715,502       4,187,288       0         90       G905 Misc Customer Accounts       CUSTACCTS       0       0       0       0         91       TOTAL CUSTOMER ACCTS EXPENSE       101,220,275       85,836,475       9,294,647       5,621,639       849		81	- SONP/RNP	CUSTAVG_06	1,016,462	917,912	80,775	17,696	15	
84       - Billing Related       BILLING_06       12,406,599       10,817,227       1,002,583       434,840       395         85       - Acct Maint Related       ACCTMAINT_06       33,695,241       30,525,174       2,693,512       452,335       185         86       - Utility Work Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06       6,765,990       5,899,220       546,763       237,142       215         88       Not used       not_used       0       0       0       0       0         89       G904 Uncollectible Accounts       EXP_904       32,272,208       24,161,353       3,715,502       4,187,288       0         90       G905 Misc Customer Accounts       CUSTACCTS       0       0       0       0         91       TOTAL CUSTOMER ACCTS EXPENSE       101,220,275       85,836,475       9,294,647       5,621,639       849		82	- Meter O&M Related		44,809	30,754	7,678	6,351		:
85       - Acct Maint Related       ACCTMAINT_06       33,695,241       30,525,174       2,693,512       452,335       185         86       - Utility Work Related       UTILWORK_04       2,295,820       1,992,999       236,848       65,668       39         87       - Remaining       BILLING_06       6,765,990       5,899,220       546,763       237,142       215         88       Not used       not_used       0       0       0       0       0         89       G904 Uncollectible Accounts       EXP_904       32,272,208       24,161,353       3,715,502       4,187,288       0         90       G905 Misc Customer Accounts       CUSTACCTS       0       0       0       0       0         91       TOTAL CUSTOMER ACCTS EXPENSE       101,220,275       85,836,475       9,294,647       5,621,639       849		83	- Meter Reading Related	MRCOST_07	82,681	74,679	6,570	1,432	0	
86         - Utility Work Related         UTILWORK_04         2,295,820         1,992,999         236,848         65,668         39           87         - Remaining         BILLING_06         6,765,990         5,899,220         546,763         237,142         215           88         Not used         ot_used         0         0         0         0         0           89         G904 Uncollectible Accounts         EXP_904         32,272,208         24,161,353         3,715,502         4,187,288         0           90         G905 Misc Customer Accounts         CUSTACCTS         0         0         0         0           91         TOTAL CUSTOMER ACCTS EXPENSE         101,220,275         85,836,475         9,294,647         5,621,639         849		84	- Billing Related	BILLING_06	12,406,599	10,817,227	1,002,583	434,840	395	151,5
87         - Remaining         BILLING_06         6,765,990         5,899,220         546,763         237,142         215           88         Not used         not_used         0		85			33,695,241			452,335	185	24,03
88         Not used         not_used         0         0         0         0         0           89         G904 Uncollectible Accounts         EXP_904         32,272,208         24,161,353         3,715,502         4,187,288         0           90         G905 Misc Customer Accounts         CUSTACCTS         0         0         0         0         0           91         TOTAL CUSTOMER ACCTS EXPENSE         101,220,275         85,836,475         9,294,647         5,621,639         849							236,848			2
89         G904 Uncollectible Accounts         EXP_904         32,272,208         24,161,353         3,715,502         4,187,288         0           90         G905 Misc Customer Accounts         CUSTACCTS         0<		87	- Remaining	BILLING_06	6,765,990	5,899,220	546,763	237,142	215	82,6
90         G905 Misc Customer Accounts         CUSTACCTS         0		88	Not used		0	0	0	-	0	
91 TOTAL CUSTOMER ACCTS EXPENSE 101,220,275 85,836,475 9,294,647 5,621,639 849		89		EXP_904	32,272,208	24,161,353	3,715,502	4,187,288	0	208,00
				CUSTACCTS						
92		91	TOTAL CUSTOMER ACCTS EXPENSE		101,220,275	85,836,475	9,294,647	5,621,639	849	466,66
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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 15 of 35

COS Test Year - 12 Months Actual 2016

SOB- SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
Е	97 OPERATION & MAINTENANCE EXPENSE CONTINUED							
E	98							
Е	99 CUSTOMER SERVICE & INFO EXPENSES							
Е	100 G907 & 908 - Customer Service & Information							
Е	101 - Billing	BILLING_06	107,720	93,920	8,705	3,775	3	1,316
Е	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							
Е	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							
Е	111 SALES EXPENSES							
Е	112 G912 - Demonstrating and Selling	UTILWORK_04	924,164	802,266	95,341	26,434	16	107
Е	113 G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
E	114 G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0
Е	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		216,377,128	174,368,833	21,210,586	19,726,527	292,043	779,138
E	118							
E	119							
E	120 ADMINISTRATIVE & GENERAL EXPENSE							
E	121 G920 A&G Salaries	LABOR	3,929,409	3,486,439	241,068	192,021	2,342	7,538
E	122 G921 Office Supplies & Exp	LABOR	1,584,556	1,405,926	97,212	77,434	945	3,040
E E	123 G923 Outside Services Employed		47		0		0	0
	124 - Gas Peaking Plant Related	BALANCE_04	17	11	2	4	0	0
E	125 - Remaining	TOMXFUEL904	39,493,695	32,629,254	3,487,210	3,202,506	52,293	122,432
E E	126 G924 Property Insurance	TOTPLT LABOR	290,662	208,481	35,971	44,922	77	1,211
E	127 G925 Injuries & Damages	LABOR	4,878,224	4,328,292	299,278	238,388	2,908	9,359
E	128 G926 Employee Pension & Benefits	DALANCE 04	240.407	400.000	00,400	50.044	0	0
	129 - Gas Peaking Plant Related	BALANCE_04	218,107	138,830	26,436	52,841		
E E	130 - Remaining 131 G928 Regulatory Comm Exp	LABOR TRANSPORT 04	42,964,638 4,531,596	38,121,147 2,680,238	2,635,871 523,462	2,099,585 1,283,429	25,610 1,179	82,425 43,287
E	132 G929 Duplicate Charges - credit	INTRAREV	(615,275)	2,000,238	(31,355)	(583,920)	0	43,287
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	3,206,504	292,486	292,474	3,246	11,674
E	136 G932 Maint of General Plant	COMGENPLT	3,800,384	3,200,504	292,480	292,474	3,240 0	0
E	137 G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
Ē	138 Not Used	not_used	0	0	0	0	0	0
E	139 TOTAL A&G EXPENSE	not_useu	105,459,010	88,793,921	8,113,246	8,139,328	89,738	322,777
E	140		100,400,010	00,100,021	0,110,240	0,100,020	03,100	522,111
E	141 TOTAL OPERATION & MAINTENANCE EXPENSES		321,836,138	263,162,755	29,323,832	27,865,855	381,782	1,101,915
E	142		021,000,100	200, . 02, . 00	20,020,002	1,000,000	00.,. 0L	.,,
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## PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 16 of 35

SUB-	COS Test Teal - 12 Month's Actual 2010							
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	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							

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 17 of 35

SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
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	502,460	34,742	27,674	338	1,086
EO	7 Fed Insur Contr & UnempTax	LABOR	12,535,434.00	11,122,289	769,046	612,578	7,472	24,048
EO	8 Fed Insur Contr & UnempTax - Gas Peaking Plts	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	15,530,653	1,478,540	1,489,634	9,228	47,547
EO	12		-,,	-,	, .,	,,	-, -	,-
EO	13 PROFORMA EXPENSE ADJUSTMENTS							
EO	14 Adj #1 - Annualization of Wages	LABOR	(4,769,395)	(4,231,731)	(292,601)	(233,070)	(2,843)	(9,150)
EO	15 Adj #2 - Annualization of Payroll Taxes	LABOR	(331,332)	(293,980)	(20,327)	(16,191)	(197)	(636)
EO	16 Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	191,108	138,098	24,115	28,198	30	668
EO	17 add'l tax effects on rev reg	TOTPLTNET	131,983	95,373	16,654	19,474	20	461
EO	18 Adj #4 - Pension and Fringe Benefits	LABOR	(22,997,999)	(20,405,388)	(1,410,922)	(1,123,860)	(13,708)	(44,120)
EO	19 Adj #5 - Gas COLI Interest Expense	LABOR	(933,389)	(828,167)	(57,263)	(45,613)	(556)	(1,791)
EO	20 add'l tax effects on rev reg	LABOR	(644,615)	(571,946)	(39,547)	(31,501)	(384)	(1,237)
EO	21 Postage	CUSTACCTS	(0,1,0,1,0)	0	0	0	0	0
EO	22 Adj #22 - BPU/RPA Assessments	TRANSPORT 04	8,558	5,062	989	2,424	2	82
EO	23 Adj #6 - Weather Normalization	not used	0	0	0	_,	0	0
EO	24 Adj #7 - Gains/Losses on Sales of Property	TOTPLT	35,405	25,395	4,381	5,472	9	147
EO	25 add'I tax effects on rev reg	TOTPLT	24,451	17,538	3,026	3.779	6	102
EO	26 Management/Affiliated Standards Audit	TOTPLT	0	0	0	0	0	0
EO	27 Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
EO	28 Adj #8 - Real Estate Taxes	TOTPLT	(480,915)	(344,943)	(59,515)	(74,326)	(127)	(2,003)
EO	29 Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	Ó	0
EO	30 Adi #9 - Insurance	TOTPLT	(77,616)	(55,671)	(9,605)	(11,996)	(20)	(323)
EO	31 Adj #15 - Excess COR Refund Recovery	TOTPLT	(12,481,806)	(8,952,753)	(1,544,676)	(1,929,091)	(3,290)	(51,996)
EO	32 Adj #16 - Test Year Amortization Adjustments	TOTPLT	(8,805,615)	(6,315,953)	(1,089,732)	(1,360,927)	(2,321)	(36,682)
EO	33 Adj #11 - TSGNF Margin Sharing	not used	0	0	0	0	0	Ó
EO	34 Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	(66,560,763)	(47,824,631)	(8,197,181)	(10,244,976)	(17,323)	(276,653)
EO	35 Capital Stimulus Revenue	DISTPLT	0	0	0	0	0	0 Ó
EO	36 Adj #10 - ASB Margin	TOTPLT	(11,014,753)	(7,900,488)	(1,363,122)	(1,702,354)	(2,903)	(45,884)
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	32,738	23,482	4,052	5,060	9	136
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 Normalization	TOTPLT	0	0	0	0	0	0
EO	43 Adj #19 - Credit Card Fees	CUSTSVSX	(1,679,429)	(1,501,539)	(136,602)	(35,112)	(21)	(6,155)
EO	44 Adj #20 - Vacation Accrual	LABOR	(2,424,246)	(2,150,955)	(148,727)	(118,467)	(1,445)	(4,651)
EO	45 Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	7,322,590	5,252,232	906,202	1,131,723	1,930	30,504
EO	46 TOTAL PROFORMA EXPENSE ADJUSTMENTS		(125,455,038)	(95,820,965)	(13,410,405)	(15,731,356)	(43,133)	(449,179)
EO	47		,		,	/	/	/
EO	48 TOTAL OTHER OPERATING EXPENSES		(106,899,437)	(80,290,312)	(11,931,865)	(14,241,722)	(33,906)	(401,633)
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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

No.         DESCRIPTION         BASIS         Conpany         PSO         CSG         LV0         SLC           1         DEVELOPMENT OF INCOME TAXES         (1)         (2)         (3)         (4)         (6)           1         Store         Store         Store         Store         (7)	сн	LINE	ALLOCATION	Total					
I         DevEloPMENT OF NCOME TARES           1         TOTAL OPERATION REVENUES         SCH REV, LN 28         399,339,375         708,114.029         107,805,304         119,606,340         468,440           1         DEPERATION & MAINTAIRNCE EXPENSE         SCH EL, IN 141         321,885,158         283,152,755         29,223,832         27,865,355         381,727           1         DEPERATION & MAINTAIRNCE EXPENSE         SCH ED, LN 45         (106,804,407         707,7146         113,605,519         21,723,552         283,7425         114,722         103,805,59         21,777         113,01,865         114,722,22         114,804,707         117,802         117,802         114,803,865         114,722,22         114,804,707         117,802         117,802         114,802,803         117,802         114,802,803         114,702,22         114,802,803         117,802         114,802,803         114,802,803         114,802,803         114,802,803         117,802         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,802,803         114,803         114,802,803         114,802,803         114,802,803	10.	NO. DESCRIPTION	BASIS		RSG	GSG	LVG	SLG	TSG Firm
2         2         3         107AL OPERATING REVENUES         SCH REV, LN 28         993,339,375         708,114.029         107,055,304         419,058,345         991,792           5         DEPREXIN MANUTAREVICE EXPENSE         SCH EL M 141         221,983,053         292,582,755         292,782,746         313,001,12         71,038,029         27,765,741         71,038,029         27,765,741         71,038,029         27,765,741         71,038,029         293,742,745         71,773,225         85,946,763         71,773,774         71,773,225         85,946,763         71,773,773,225         85,946,763         71,773,773,773         71,773,225         85,946,763         71,773,773,773,773,773,773,773,773,773,7				(1)	(2)	(3)	(4)	(5)	(6)
S         TOTAL OPERATION REVENUES         SCH REV_LN 28         923.39.375         706.114.029         107.805.304         119.803.404         488.40           4         LESS:         OPERATION & MAINTAIRENCE EXPENSE         SCH DE, LN 141         521.895.755         293.23.822         27.865.865         891.792           5         DEPERATION & MAINTAIRENCE EXPENSE         SCH DE, LN 27         110.866.464         77.977.166         77.977.166         77.977.166         77.977.166         77.977.166         77.977.166         77.977.166         77.977.166         77.977.166         77.977.166         77.977.166         77.977.1772.1772.1772.1772.1772.1772.177	I	1 DEVELOPMENT OF INCOME TAXES							
I LESS.         COPERATION & MUNTAINENCE EXPENSE         SCH E, LV 141         321,836,138         Cash B, Control M, MUNTAINENCE EXPENSE         SCH DE, LV 27         110,666,448         773,771,46         13,660,112         177,035,259         23,775,255         337,722         23,236,138         111,728         23,775         111,728         23,775         23,775,255         83,747,72         23,775         23,775         23,775         23,775         23,775,255         83,944,676         111,728           1         0         6427         63,145,229         444,845,441         75,752,255         85,844,678         111,728           1         0         6427         63,145,1623         71,90,663,229         444,854,441         75,752,255         85,844,678         101,675           1         0         6427         63,145,1623         71,90,663         388,255,377         88,521,292         79,307,230         101,675           1         0         70         70,771,774         52,550         23,311         40,220         50,229         88           1         0         70,771,774         70,774,774         70,774,774         70,775,773         70,775,773         70,725,774         70,725,774         70,725,774         70,725,774         70,725,774         70,724,	1	2							
S         ÖPERATION & MAINTAINENCE EXPENSE         SCH E, LN 141         322,83,138         223,83,22         27,885,85         381,722           0         DEPREVATION & AMONTAINO EXPENSES         SCH ED, LN 42         (119,986,446         (13,850,11)         (13,350,11)         (13,350,11)         (13,33,86)         (14,41,722)         (33,996)           1         TOTHER OPERATING EXPENSES         SCH ED, LN 48         (118,882,22)         445,464,41         (14,31,86)         (14,41,722)         (33,996)           1         TOTA         TOTA         53,819,923         382,55,377         86,521,923         937,448         111,738           1         TOTA         CADUST MERTS - FEDERAL         53,819,203         382,55,377         86,521,922         79,307,230         101,1575           1         TAX ADUSTMENTS - FEDERAL         70TPLT         25,000         23,111         40,220         50,229         86           1         Incollectible Accounts - Writeoff         EXP_904         17,22,77         12,52,77         10,91,37         224,424         0           1         Incollectible Accounts - Writeoff         EXP_904         17,22,75         13,550,17         8,408         103           1         Uncollectible Accounts - Writeoff         EXP_904         17,27,75<		3 TOTAL OPERATING REVENUES	SCH REV, LN 28	939,339,375	708,114,029	107,805,304	119,608,340	488,440	3,323,263
6         DEPRECIATION & ANOPTIZATION EXPENSE         SCH DE, IN <i>47</i> 110,688,445         77,77,146         13,60,112         17,038,279         22,775           7         OTHER OPREATING EXPENSES         SCH EO, IN 48         (108,89,437)         (11,331,862)         (14,241,72)         (13,391,862)           8         NET OPREATING INCOME BEFORE TAXES         TOPLITNET         63,46,822)         444,644,441         76,763,225         88,44,678         111,788           1         TOTAL OPERATING INCOME BEFORE TAXES         TOPLITNET         548,119,305         396,255,377         68,521,282         79,307,230         101,1575           1         TOTAL OPERATING INCOME BEFORE TAXES         TOTAL OPERATING INCOME BEFORE TAXES         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
I         OTHER OPERATING EXPENSES         SCH EO, LN 48         (06, 389, 437)         (06, 220, 312)         (11, 431, 866)         (14, 241, 722)         (33, 445, 732)           I         0         C427         C431 INTEREST CHARGES         TOTPLTNET         (65, 316, 923)         445, 654, 447         75, 752, 228         88, 447, 84         111, 788           I         C427         C431 INTEREST CHARGES         TOTPLTNET         (65, 316, 923)         447, 644, 117, 728, 77, 307, 230         101, 675           I         TAX ADUSTINENTS - FEDERAL         548, 119, 305         396, 225, 377         66, 521, 429         79, 307, 230         101, 675           I         TAX ADUSTINENTS - FEDERAL         548, 119, 305         396, 225, 377         60, 521, 429         79, 307, 230         101, 675           I         TAX ADUSTINENTS - FEDERAL         500         233, 111         40, 220         50, 223         868         160           I         Fordiels & Adjustments         TOTPLT         325, 500         233, 111         40, 220         50, 223         868         160           I         Indication A Minett         EAP, 904         1, 72, 864, 143, 837         175, 522         324, 642         101           I         TOTPLT         129, 662, 144         143, 453, 116 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td>1,101,91</td>								,	1,101,91
B         NET OPERATING INCOME BERORE TAXES         613,436,220         445,454,441         76,763,225         88,644,678         111,788           10         G427 - G431 INTEREST CHARGES         TOTPLINET         65,816,923         47,199,063         82,241,933         9,637,448         10,113           11         TOTA ADJUSTMENTS - FEDERAL         386,256,37         68,521,392         79,307,200         101,675           12         TOTPLIT         252,000         233,111         40,220         50,228         86           14         TOTPLIT         0         0         0         0         0         0           15         Gradis & Adjustancis         TOTPLIT         0									460,88
b LESS.         Interface         Interface <thi< td=""><td></td><td></td><td>SCH EO, LN 48</td><td></td><td></td><td></td><td></td><td></td><td>(401,63</td></thi<>			SCH EO, LN 48						(401,63
10         G427 - G431 INTEREST CHARGES         TOTPLINET         66.3 (16,23)         42.41(33)         9.637.448         10,113           11         TOTA LOPERATING NOCHE BEFORE TAXES         548,119,305         398,255.377         68.521,232         73.307.239         10,1675           12         TAX ADJUSTMENTS - FEDERAL         548,119,305         398,255.377         68.521,232         73.307.239         10,1675           14         Codits & Adjustments         TOTPL T         325,000         233,111         40,220         50.229         86           16         Rotal Kananco         TOTPL T         325,000         233,111         40,220         50.229         86           17         Uncollectible Accounts - Witteoff         EXP.904         1,729,674         1,294,681         199,137         224,424         90         103           20         Company owned file insurance         LABOR         (367,169)         (326,501)         (225,577         (17,944)         (219)           21         ESOF401(K) Cash Dividends         TOTPL'INET         (1,127,749)         (81,430)         (142,304)         (16,342,34)         (17,344)           22         Advariable Depreciation         DEPREV         (36,161,91,92,91)         (33,91,91,91,91,91,91,91,91,91,91,91,91,91,				613,436,229	445,454,441	76,763,225	88,944,678	111,788	2,162,09
11         TOTAL OPERATING NACOME BEFORE TAXES         548,119,305         388,255,377         68,221,282         79,307,230         101,675           12         TAX ADJUSTMENTS - FEDERAL				65 316 033	47 100 062	0.044.000	0 627 449	10 112	228,36
13         TXX ADUSTMENTS - FEDERAL           14         TXX ADUSTMENTS - FEDERAL           15         Credits & Adjustments         TOTPLT         0         0         0         0         0           16         Credits & Adjustments         TOTPLT         0 <td></td> <td></td> <td>TOTPETNET</td> <td>, ,</td> <td></td> <td></td> <td></td> <td>,</td> <td>1,933,73</td>			TOTPETNET	, ,				,	1,933,73
13         TX ADUSTMENTS - FEDERAL           14           14           15           16           16           17           18           19           19           10           11           11           11           11           11           11           11           11           11           12           13           14           15           15           15           15           15           15           14           14           15           15           15           15           15           15           15           15           15           16           16           17           15           16           16           15           15           15           15           15				340,113,505	000,200,011	00,521,252	13,301,230	101,070	1,000,70
14         Other Stream           15         Credits & Adjustments         TOTPLT         20,000         233,111         40,220         50,229         86           16         Repar Allowance         TOTPLT         0         0         0         0         0           17         Inclicible Accounts- Writeoff         EXP, 90,4         1,726,74         1,224,961         199,132         224,424         0           18         Injuries         and Damages         TOTPLT         666,244         434,837         75,025         93,696         160           19         Media & Entertainment         LABOR         172,775         152,676         10,557         8,409         103           20         Company owned life insurance         LABOR         136,199         280,553         19,399         15,542         188           21         Medicare Subsidy         LABOR         316,199         280,553         19,399         15,542         188           23         Book Depreciation         DEPREXP         10.86,71,166         (114,006,948)         (24,422,22,42         (41,290)           24         Book Depreciation         Detrete Vontree Computer Software         not used         0         0         0         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
16         Repair Allowance         TOTPL T         0         0         0         0         0         0         0         0           17         Uncollectible Accounts - Writeoff         EXP. 904         1,728,674         1,294,684         198,137         224,424         0           18         Injuries         and Damages         TOTPLT         606,244         434,837         75,025         93,696         103           20         Company owned life insurance         LABOR         (387,196)         (322,6801)         (122,527)         (17,944)         (218)           21         ESOP401(K) Cash Dividends         TOTPLTNET         (11,27,749)         (814,930)         (142,304)         (166,308)         (175)           22         Medicare Subsidy         LABOR         316,199         280,553         19,399         15,452         (18,88)           23         Alowable bagreciation         DEPREXP         0									
16         Repair Allowance         TOPLT         0         0         0         0         0         0         0           17         Unclicible Accounts - Writeoff         EXP_904         1,729,674         1,294,961         191,137         224,424         0           18         Injuries         and Damages         TOTPLT         606,244         434,837         75,025         93,696         103           20         Company owned life insurance         LABOR         (387,196)         (322,527)         (17,944)         (218)           21         ESOPA104(Io Cash Dividends         TOTPLTNET         (11,27,749)         (814,330)         (142,304)         (166,338)         (175)           23         Micousky Ded Amont-Reace Bonds         DEPREXP         (18,867,156)         (114,006,944)         (24,422,52)         (41,266)           24         Bock Depreciation         DEPREXP         0		15 Credits & Adjustments	TOTPLT	325.000	233.111	40.220	50.229	86	1,35
18       Injuriés and Damages       TOTPLT       606,244       434,837       75,025       93,696       160         19       Meaks Extentament       LABOR       172,075       152,676       10.557       84,09       103         20       Company owned life insurance       LABOR       136,199       (22,527)       (17,474)       (216)         21       ESOKA01(K) Cash Divideds       LABOR       316,199       280,553       19,399       15,452       188         23       Alowable Depreciation       DEPREXP       (158,671,156)       (114,006,948)       (19,40,084)       (24,422,528)         24       Book Depreciation       DEPREXP       0       0       0       0       0         25       Previously Ded Anort-Reacq Bonds       not used       0<			TOTPLT	,	,	,	,		,
19       Meak & Entrainment       LABOR       172,075       152,676       10.557       8,409       103         20       Company owned life insurance       LABOR       (367,196)       (322,527)       (17,944)       (219)         21       ESOP/401(k) Cash Dividends       TOTPLTNET       (1,127,749)       (814,930)       (142,304)       (166,398)       (175)         22       Motanes Subsidy       LABOR       316,199       280,553       139,399       15,452       (814,390)         24       Book Depreciation       DEPRE XP       (158,671,156)       (114,006,948)       (24,422,528)       (41,286)         24       Book Depreciation       DEPRE XP       (158,671,156)       (114,006,948)       (24,422,528)       (41,286)         26       Depreciation       DEPRE XP       (158,671,156)       (114,006,948)       (24,422,528)       (41,286)         26       Depreciation       Not_used       0       0       0       0       0         27       Yamor Def Gain - Sale of Services Corp Asset       not_used       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       <		17 Uncollectible Accounts - Writeoff	EXP_904	1,729,674	1,294,961	199,137	224,424	0	11,15
20         Company owned life insurance         LABOR         (367,196)         (325,691)         (22,527)         (17,944)         (24,193)           21         ESOPA(14) (Gash Dividends         TOTPLINETT         (11,127,49)         (144,300)         (142,304)         (145,305)         (175)           22         Medicare Subsidy         LABOR         316,199         220,653         19,399         15,452         (184,202)           24         Book Depreciation         DEPREXP         (186,671,156)         (114,006,944)         (24,422,528)         (41,296)           25         Previously Ded Anort-Reace Bonds         not_used         0 <td< td=""><td></td><td>18 Injuries and Damages</td><td></td><td>606,244</td><td>434,837</td><td>75,025</td><td>93,696</td><td>160</td><td>2,52</td></td<>		18 Injuries and Damages		606,244	434,837	75,025	93,696	160	2,52
21       ESCP/401(t)(Cash Dividends       TOTPLTNET       (1,127,749)       (144,300)       (142,304)       (1166,386)       (175)         22       Morable Depreciation       DEPREXP       (156,671,156)       (114,006,948)       (19,540,884)       (24,422,523)       (41,296)         24       Book Depreciation       DEPREXP       0       0       0       0       0         25       Previously Ded Anort-Reacq Bonds       not_Used       0				172,075		- /	-,		33
22         Medicare Subsidy         LABOR         316,199         280,553         19,393         15,452         18,452           23         Allowable Depreciation         DEPREXP         (18,671,156)         (114,006,948)         (24,422,528)         (41,296)           24         Book Depreciation         DEPREXP         0 </td <td></td> <td></td> <td></td> <td>( , , ,</td> <td></td> <td></td> <td>( , ,</td> <td>( )</td> <td>(7</td>				( , , ,			( , ,	( )	(7
23       Allowabic Depreciation       DEPREXP       (158,671,156)       (114,006,948)       (19,540,884)       (24,422,528)       (41,296)         24       Book Depreciation       DEPREXP       0       0       0       0       0         25       Previously Ded Amort-Reace Bonds       not_used       0       0       0       0       0       0         26       Amortzation of Computer       Software       INTANGPLT       0								( )	(3,9
24         Book Depreciation         DEPREXP         0         0         0         0         0           25         Previously Ded Amort-Racq Bonds         not_used         0 <td></td> <td></td> <td></td> <td>,</td> <td>,</td> <td>,</td> <td>,</td> <td></td> <td>6</td>				,	,	,	,		6
25       Previously Ded Amort-Reacq Bonds       not_used       0       0       0       0         26       Amort Zaito of Computer Software       INTA NGPLT       0       0       0       0       0         27       'Amort Def Gain - Sale of Gen Asset       not_used       0       0       0       0       0       0       0         28       'Gain on Sale of Services Corp Asset       not_used       0				,		,		,	(659,50
26       Amoritzation of Computer Software       INTANGPLT       0       0       0       0         27       Amort Def Gain - Sale of Gen Asset       not_used       0       0       0       0         28       'Gain on Sale of Services Corp Asset       not_used       0       0       0       0       0         29       AFUDC / IDC       TOTPLT       (124,561)       (89,343)       (15,415)       (19,251)       (33)         30       Cost of removal       TOTPLT       0       0       0       0       0       0       0         31       'Utility Commodity Costs-Non-Taxable Income       not_used       0				Ũ	•	0	Ũ	Ũ	
27       *Amort Def Gain - Sale of Gen Asset       noLused       0       0       0       0         28       'Gain on Sale of Services Corp Asset       noLused       0       0       0       0       0         29       AFUDC / IDC       TOTPLT       (124,561)       (89,343)       (15,415)       (19,251)       (33)         30       Cost of removal       TOTPLT       0       0       0       0       0         31       'Utility Commodity Costs-Non-Taxable Income       noLused       0       0       0       0       0       0         32       'SRC-Societal Benefits Clause - Unallow Deductions       noLused       0 <t< td=""><td></td><td></td><td></td><td>Ũ</td><td>-</td><td>v</td><td>-</td><td>-</td><td></td></t<>				Ũ	-	v	-	-	
28         'Gain on Sale of Services Corp Asset         not_used         0         0         0         0         0           29         AFUDC / IDC         TOTPLT         (124,561)         (89,343)         (15,415)         (19,251)         (33)           30         Cost of removal         TOTPLT         0				v	•	v	•	Ũ	
29       AFUDC / IDC       TOTPLT       (124,561)       (89,343)       (15,415)       (19,251)       (33)         30       Cost of removal       TOTPLT       0       0       0       0       0         31       'Utility Commodity Costs-Non-Taxable Income       not_used       0       0       0       0       0       0         32       'SRC-Societal Benefits Clause - Unallow Deductions       not_used       0       0       0       0       0       0         34       Deferred Comp - officers       LABOR       (5,518)       (4,896)       (339)       (270)       (3)         35       Deduction of Securitization       not_used       0				v	-	•	-	-	
30         Cost of removal         TOPLT         0				v	-	•	-		(51
31       "Utility Commodity Costs-Non-Taxable Income       not_used       0       0       0       0       0         32       "RAC-Environmental Cleanup Costs - Debit       not_used       0       0       0       0       0         33       "SBC-Societal Benefits Clause - Unallow Deductions       not_used       0       0       0       0       0         34       Deferred Comp - officers       LABOR       (5,518)       (4,896)       (339)       (270)       (3)         35       'Deduction of Securitization       not_used       0       0       0       0       0       0         36       'Addentation of Securitization       LABOR       85,318       75,700       5,234       4,169       51         37       3rd Party Claims       TOTPLT       (948)       (680)       (117)       (146)       (0)         38       Gain/loss bond reacq       not_used       0       0       0       0       0       0         39       Matrization of Call Option Sale       LABOR       3,900,029       3,460,371       239,266       190,586       2,325         41       Unallowable OPEB Amortization       LABOR       3,900,029       3,460,371       239,266       190,				( , , ,			( , ,		(-
33       *SBC-Societal Benefits Clause - Unallow Deductions       not_used       0       0       0       0       0         34       Deferred Comp - officers       LABOR       (5,518)       (4,896)       (339)       (270)       (3)         35       'Deduction of Securitizarion       not_used       0       0       0       0       0       0         36       Accrued vacation pay adjustment       LABOR       85,318       75,700       5,234       4,169       51         37       3rd Party Claims       OTPLT       (948)       (680)       (117)       (146)       (0)         38       Gain/Joss bond reacq       o       0				0	0	0	0	0	
34       Deferred Comp - officers       LABOR       (5,518)       (4,896)       (339)       (270)       (3)         35       *Deduction of Securitizartion       not_used       0		32 *RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	
35       *Deduction of Securitization       not_used       0       0       0       0       0         36       Accrued vacation pay adjustment       LABOR       85,318       75,700       5,234       4,169       51         37       3rd Party Claims       TOTPLT       (948)       (660)       (117)       (146)       (0)         38       Gain/loss bond reacq       not_used       0       0       0       0       0         39       Amotization of Call Option Sale       LABOR       0       0       0       0       0       0         40       Contribution in Aid of Construct       TDTPLTNET       (573,555)       (414,460)       (72,373)       (84,627)       (89)         41       Pension Accrual Adjustment       LABOR       3,900,029       3,460,371       239,266       190,586       2,325         42       Unallowable OPEB Amortization       LABOR       (6,122,331)       (5,432,148)       (375,604)       (299,184)       (3,649)         43       NJ BPU assessment       TOTPLTNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,4458<		33 *SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0	
36       Accrued vacation pay adjustment       LABOR       85,318       75,700       5,234       4,169       51         37       3' dr Party Claims       TOTPLT       (948)       (680)       (117)       (146)       (0)         38       Gain/loss bond reacq       0       0       0       0       0       0       0       0         39       Amortization of Call Option Sale       LABOR       0       16,532,543       14,612,531       15,554,541       17,554       14,814       17,155       18,414       17,105       18       17,455       18       17,455       14,454 <td></td> <td></td> <td>LABOR</td> <td>(5,518)</td> <td>(4,896)</td> <td>(339)</td> <td>(270)</td> <td></td> <td>(*</td>			LABOR	(5,518)	(4,896)	(339)	(270)		(*
37       3rd Party Claims       TOTPLT       (948)       (680)       (117)       (146)       (0)         38       Gain/loss bond reacq       0       0       0       0       0       0         39       Amortization of Call Option Sale       LABOR       0       0       0       0       0         40       Contribution in Aid of Construct       TOTPLTNET       (573,555)       (414,460)       (72,373)       (84,627)       (89)         41       Pension Accrual Adjustment       LABOR       3,900,029       3,460,371       239,266       190,586       2,325         42       Unallowable OPEB Amortization       LABOR       (6,122,331)       (5,432,148)       (375,604)       (299,184)       (3,649)         43       NJ BPU assessment       TOTPLTNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,458       5         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       0       0       0       0						-			
38       Gain/loss bond reacq       not_used       0       0       0       0       0         39       Amortization of Call Option Sale       LABOR       0       0       0       0       0         40       Contribution in Aid of Construct       TOTPLTNET       (573,555)       (414,460)       (72,373)       (84,627)       (89)         41       Pension Accrual Adjustment       LABOR       3,900,029       3,460,371       239,266       190,586       2,325         42       Unallowable OPEB Amortization       LABOR       (6,122,331)       (5,432,148)       (375,604)       (299,184)       (3,649)         43       NJ BPU assessment       TOTPLTNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,458       5         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       0       0       0       0         47       Deferred Depreciation & Return on CIP II       TOTPLTNET       38,244       27,636       4,826									16
39       Amortization of Call Option Sale       LABOR       0       0       0       0       0         40       Contribution in Aid of Construct       TOTPLITNET       (573,555)       (414,460)       (72,373)       (84,627)       (89)         41       Pension Accrual Adjustment       LABOR       3,900,029       3,460,371       239,266       190,586       2,325         42       Unallowable OPEB Amortization       LABOR       (6,122,31)       (5,432,148)       (375,604)       (299,184)       (3,649)         43       NJ BPU assessment       TOTPLITNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLITNET       30,217       21,835       3,813       4,458       5         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       0       0       0       0         47       Deferred Depreciation & Return on CIP II       TOTPLITNET       38,244       27,636       4,826       5,643       6         48       Capitalized Interest - Section 263A       TOTPLT       254,491       182				( )	( )	· · ·	( )	( )	
40       Contribution in Aid of Construct       TOTPLTNET       (573,555)       (414,460)       (72,373)       (84,627)       (89)         41       Pension Accrual Adjustment       LABOR       3,900,029       3,460,371       239,266       190,586       2,325         42       Unallowable OPEB Amortization       LABOR       (6,122,331)       (5,432,148)       (375,604)       (299,184)       (3,649)         43       NJ BPU assessment       TOTPLTNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,458       55         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       0       0       0       0         47       Deferred Depreciation & Return on CIP II       TOTPLTNET       38,244       27,636       4,826       5,643       6         48       Capitalized Interest - Section 263A       TOTPLT       254,491       182,537       31,494       39,332       67         49       Clause - Deferred Fuel       not_used       0				-		-			
41       Pension Accrual Adjustment       LABOR       3,900,029       3,460,371       239,266       190,586       2,325         42       Unallowable OPEB Amortization       LABOR       (6,122,331)       (5,432,148)       (375,604)       (299,184)       (3,649)         43       NJ BPU assessment       TOTPLTNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,458       5         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       <				Ũ	-	•			(2.0)
42       Unallowable OPEB Amortization       LABOR       (6,122,331)       (5,432,148)       (375,604)       (299,184)       (3,649)         43       NJ BPU assessment       TOTPLTNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,458       5         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0									(2,0) 7,4
43       NJ BPU assessment       TOTPLTNET       115,925       83,769       14,628       17,105       18         44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,458       5         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       0       0       0       0         47       Deferred Depreciation & Return on CIP II       TOTPLTNET       38,244       27,636       4,826       5,643       6         48       Capitalized Interest - Section 263A       TOTPLT       254,491       182,537       31,494       39,332       67         49       Clause - Deferred Fuel       not_used       0       0       0       0       0       0         51       Materials & Supplies Reserve       LABOR       (313,507)       (278,165)       (19,234)       (15,320)       (187)         51       Materials & Supplies Reserve       TOTPLTNET       (659,085)       (472,738)       (81,565)       (101,863)       (174)         52       Amortization of Reacquisition of Pref Stock       TOTPLTNET       (5,087)							,		(11,7-
44       Unicap book/tax inventory       TOTPLTNET       30,217       21,835       3,813       4,458       5         45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       0       0       0       0         47       Deferred Depreciation & Return on CIP II       TOTPLTNET       38,244       27,636       4,826       5,643       6         48       Capitalized Interest - Section 263A       TOTPLT       254,491       182,537       31,494       39,332       67         49       Clause - Deferred Fuel       not_used       0       0       0       0       0       0         50       Restricted Stock - Permanent       LABOR       (313,507)       (278,165)       (19,234)       (15,320)       (187)         51       Materials & Supplies Reserve       TOTPLT       (659,085)       (472,738)       (81,565)       (101,863)       (174)         52       Amortization of Reacquisition of Pref Stock       TOTPLTNET       (5,087)       (3,676)       (642)       (751)       (1)									4
45       W-2 Earnings Exceeding \$1,000,000       LABOR       355,085       315,055       21,784       17,352       212         46       Diesel Fuel Tax Credit       not_used       0       0       0       0       0         47       Deferred Depreciation & Return on CIP II       TOTPLTNET       38,244       27,636       4,826       5,643       6         48       Capitalized Interest - Section 263A       TOTPLT       254,491       182,537       31,494       39,332       67         49       Clause - Deferred Fuel       not_used       0       0       0       0       0       0         50       Restricted Stock - Permanent       LABOR       (313,507)       (278,165)       (19,234)       (15,320)       (187)         51       Materials & Supplies Reserve       TOTPLT       (659,085)       (472,738)       (81,565)       (101,863)       (174)         52       Amortization of Reacquisition of Pref Stock       TOTPLTNET       (5,087)       (3,676)       (642)       (751)       (1)				,	,	,	,		10
46         Diesel Fuel Tax Credit         not_used         0         0         0         0         0         0           47         Deferred Depreciation & Return on CIP II         TOTPLTNET         38,244         27,636         4,826         5,643         6           48         Capitalized Interest - Section 263A         TOTPLT         254,491         182,537         31,494         39,332         67           49         Clause - Deferred Fuel         not_used         0		· · · · ·		,	,	,	,		6
47       Deferred Depreciation & Return on CIP II       TOTPLTNET       38,244       27,636       4,826       5,643       6         48       Capitalized Interest - Section 263A       TOTPLT       254,491       182,537       31,494       39,332       67         49       Clause - Deferred Fuel       not_used       0       0       0       0       0         50       Restricted Stock - Permanent       LABOR       (313,507)       (278,165)       (19,234)       (15,320)       (187)         51       Materials & Supplies Reserve       TOTPLT       (659,085)       (472,738)       (81,565)       (101,863)       (174)         52       Amortization of Reacquisition of Pref Stock       TOTPLTNET       (5,087)       (3,676)       (642)       (751)       (1)				,	,	,	,		
48       Capitalized Interest - Section 263A       TOTPLT       254,491       182,537       31,494       39,332       67         49       Clause - Deferred Fuel       not_used       0       0       0       0       0       0         50       Restricted Stock - Permanent       LABOR       (313,507)       (278,165)       (19,234)       (15,320)       (187)         51       Materials & Supplies Reserve       OTPLT       (659,085)       (472,738)       (81,565)       (101,863)       (174)         52       Amortization of Pref Stock       TOTPLTNET       (5,087)       (3,676)       (642)       (751)       (1)				38.244	27.636	4.826			13
50         Restricted Stock - Permanent         LABOR         (313,507)         (278,165)         (19,234)         (15,320)         (187)           51         Materials & Supplies Reserve         TOTPLT         (659,085)         (472,738)         (81,565)         (101,863)         (174)           52         Amortization of Reacquisition of Pref Stock         TOTPLTNET         (5,087)         (3,676)         (642)         (751)         (1)									1,06
51         Materials & Supplies Reserve         TOTPLT         (659,085)         (472,738)         (81,565)         (101,863)         (174)           52         Amortization of Reacquisition of Pref Stock         TOTPLTNET         (5,087)         (3,676)         (642)         (751)         (1)		49 Clause - Deferred Fuel	not_used	0	0	0	0	0	
52 Amortization of Reacquisition of Pref Stock TOTPLTNET (5,087) (3,676) (642) (751) (1)						( , , ,			(6
								( )	(2,74
									(*
53 Lobbying Expenses         LABOR         181,641         161,164         11,144         8,876         108           54 Penalties         not_used         0<		53 Lobbying Expenses	LABOR	181,641	161,164	11,144	8,876	108	34

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 19 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
NU.	NO: DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)
			(.)	(=)	(0)	(-)	(0)	(0)
TI	55 Dividends Received Deduction	TOTPLTNET	(14,57			(2,150)	(2)	(51)
TI	56 Real Estate Taxes	TOTPLTNET	(370,59			-54680.18861	-57.37986724	-1295.68123
TI	57 Line Pack Adjustment	TOTPLTNET	(31,24			-4609.497927	-4.837078763	-109.2249331
TI	58 Legal Reserves	TOTPLTNET	(53,48			(7,892)	(8)	(187)
TI	59 PIP Adjustment	LABOR	(163,29			(7,980)	(97)	(313)
TI	60 Casualty Insurance Proceeds	TOTPLT	(141,43			(21,858)	(37)	(589)
ГΙ	61 Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin 47, Rabbi Trus	st) TOTPLT	9,11			1,409	2	38
TI	62 TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,05	3) (115,698,92	2) (19,680,160)	(24,546,313)	(42,702)	(657,956)
TI	63							
TI	64							
TI								
TI	66 DEVELOPMENT OF INCOME TAXES CONTINUED							
TI								
TI TI	68 TAX ADJUSTMENTS - STATE 69 Reverse TEFA			0	0	0	0	0
TI		TEFA_04			0 0	-	0	•
	70 Federal Depreication Reversal	TOTPLT DEPREXP	78,560,44			12,141,690	20,708	327,261
ГI ГI	<ul> <li>71 State Tax Depreciation</li> <li>72 Amortization of Service's Asset Sale</li> </ul>	TOTPLTNET	23,048,24			3,547,565	5,999	95,798 0
і і ГІ	72 Amortization of Service's Asset Sale 73 NOL Utilization	TOTPLINET		•	0 0 0 0	0	0	0
TI	73 NOL UNIZATION 74 TOTAL TAX ADJUSTMENTS - STATE	IUIPLINEI	101,608,68	•		15,689,256	26,707	423,058
ΓI	74 TOTAL TAX ADJUSTIMENTS - STATE 75		101,008,00	72,909,00	4 12,300,030	15,069,250	20,707	423,036
TI	76 TAXABLE NET INCOME - STATE		489,101,93	4 355,465,46	0 61,401,788	70,450,172	85,680	1,698,834
TI	77 State Tax Liability at 9.000%		44,019,17	, ,	, ,	6,340,515	7,711	152,895
ГІ	78 Prior Year Adjustment & State Credit	TOTPLTNET		, ,	0 0	0,040,010	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	102,000
TI	79 TOTAL STATE INCOME TAX LIABILITY		44,019,17	•		6,340,515	7,711	152,895
TI	80				0,020,101	0,010,010	.,	.02,000
TI	81 TAXABLE NET INCOME - FEDERAL		343,474,07	8 250,564,56	4 43,314,971	48,420,401	51,262	1,122,881
TI	82 Federal Tax Liability at 35.000%		120,215,92	, ,	, ,	16,947,140	17,942	393,008
TI	83 Prior Yr & Oth Adjustments	TOTPLTNET		, ,	0 0	0	0	0
тι	84 Not Used	not_used		0	0 0	0	0	0
TI	85 TOTAL FEDERAL INCOME TAX LIABILITY		120,215,92	7 87,697,59	7 15,160,240	16,947,140	17,942	393,008
тι	86							
TI	87 TOTAL INCOME TAX EXPENSE		164,235,10	1 119,689,48	9 20,686,401	23,287,656	25,653	545,903
TI	88							
TI	89 TAX RATES							
TI	90 FEDERAL TAX RATE - CURRENT	35	5.000%					
TI	91 NEW JERSEY CORP BUSINESS TAX RATE		9.000%					
TI	92 CUSTOMER ACCT UNCOLLECTIBLE RATE		0.000%					
TI	93 EFFECTIVE TAX RATE		).850%					
TI	94 COMPOSITE RATE	40	).850%					

 TI
 95
 1 - EFFECTIVE TAX RATE
 59.15000%

TI

96

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 20 of 35

SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		Broid	(1)	(2)	(3)	(4)	(5)	(6)
-								
TI	97 DEVELOPMENT OF OPERATING INCOME ADJUSTED							
TI TI	98 99 G410 + G411- PROVISION FOR DEFERRED INCOME TA	v						
TI	100 Depreciation	DEPREXP	156,532,670	112,470,423	19,277,522	24,093,375	40,739	650,611
τi	101 Previously Ded Amort-Reacq Bonds	not used	150,552,070	112,470,423	19,277,522	24,093,375	40,739	050,011
τi	102 Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
τi	103 Clause - Deferred Fuel	not used	0	0	0	0	0	0
ті	104 *Gain on Sale of Services Corp Asset	not used	0	0	0	0	0	0
ті	105 AFUDC / IDC	TOTPLT	124,561	89,343	15,415	19,251	33	519
τi	106 Capitalized interest-Section 263A	TOTPLT	(254,491)	(182,537)	(31,494)	(39,332)	(67)	(1,060)
TI	107 Cost of removal	TOTPLT	(201,101)	(102,007)	(01,101)	(00,002)	0	(1,000)
ті	108 *Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
ті	109 *RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
τi	110 *SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0	0
ті	111 Deferred Comp - Officers	LABOR	5,518	4,896	339	270	3	11
TI	112 *Deduction of Securitizartion	not used	0,010	1,000	000	0	0	0
τi	113 Accrued vacation pay adjustment	LABOR	(85,318)	(75,700)	(5,234)	(4,169)	(51)	(164)
ті	114 3rd Party Claims & Injuries & Damages	TOTPLT	(97)	(70)	(0,201)	(1,100)	(0)	(101)
ті	115 Gain/loss bond reacg	not_used	(07)	0	0	0	0	0
ті	116 Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
ті	117 Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	Ű	0	0	0	ů 0	0
ті	118 Contribution in Aid of Construct	TOTPLTNET	573,555	414,460	72,373	84,627	89	2,005
τi	119 Pension Accrual Adjustment	LABOR	(3,900,029)	(3,460,371)	(239,266)	(190,586)	(2,325)	(7,482)
TI	120 Unallowable OPEB Amortization	LABOR	6,122,331	5,432,148	375,604	299,184	3,649	11,745
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	144,888	10,018	7,980	97	313
TI	125 Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0.0
τi	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
ті	129 Deferred Return on CIP II	TOTPLT	(26,238)	(18,820)	(3,247)	(4,055)	(7)	(109)
ті	130 Deferred Depreciation on CIP II	TOTPLT	(12,006)	(8,612)	(1,486)	(1,856)	(3)	(50)
Τİ	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 of NJ	TOTPLTNET	(115,925)	(83,769)	(14,628)	(17,105)	(18)	(405)
TI	133 Legal Reserves	LABOR	53,487	47,458	3,281	2,614	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)	(280,553)	(19,399)	(15,452)	(188)	(607)
TI	137 TOTAL DEFERRED INCOME TAX		158,802,288	114,448,510	19,431,868	24,224,779	41,968	655,163
TI	138		,,	, .,	-, - ,	, , -	,	,
TI	139 This Section is not used at this time							
TI	140 PROFORMA OPERATING INCOME ADJUSTMENTS							
ΤI	141 Not Used	not_used	0	0	0	0	0	0
ΤI	142 Not Used	not_used	0	0	0	0	0	0
ΤI	143 Not Used	not_used	0	0	0	0	0	0
ΤI	144 OPERATING INCOME ADJUSTED		290,398,839	211,316,441	36,644,957	41,432,243	44,168	961,030
			, ,	,, -		, - , -	, , , =	,

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 21 of 35

B- H LINE		ALLOCATION	Total					
NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
1	DEVELOPMENT OF LABOR ALLOCATION FACTOR							
2	Labor portion included in O&M Expense							
3								
4	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO M	792,921	504,713	96,106	192,102	0	
5	G813 GAS SUPPLY LABOR EXPENSE	EXP 813	4,135,706	2,446,087	477,732	1,171,306	1,076	39,
6	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	157,144	29,923	59,812	0	
7	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	285,233	56,341	116,539	28	3,
8								
9	DISTRIBUTION LABOR EXPENSE							
10	Operation							
11	•	TLABDO	0	0	0	0	0	
12		EXP 871	0	0	0	0	0	
13	G872 Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	
14		EXP_874	13,057,133	9,450,676	1,563,683	1,992,652	1,619	48
15	G875-877 Meas & Reg Station	EXP_8757	1,194,470	738,711	145,916	301,818	72	7
16		EXP_878	5,986,888	4,733,969	911,195	341,615	0	
17		EXP_879	80,906,789	80,649,506	257,284	0	0	
18		EXP_8801	2,537,720	2,154,932	186,339	192,114	121	4
19		EXP 8803	0	0	0	0	0	
20		EXP_881	0	0	0	0	0	
21			103,683,001	97,727,794	3,064,416	2,828,199	1,812	60
22			,,		-,,	_,,	.,	
23		TLABDM	0	0	0	0	0	
24		EXP_886	1,646,174	1,182,554	204,312	251,998	444	e
25		EXP 887	5,402,667	3,338,154	659,227	1,368,632	347	36
26		EXP 888	0	0	0	0	0	
27		EXP_8891	2,314,353	1,431,294	282,720	584,789	139	15
28		EXP_892	2,074,639	1,706,848	244,070	121,464	373	1
29		EXP_893	7,565,228	5,042,196	1,748,717	774,223	0	
30		EXP_894	98,629	0	0	0	98,629	
31		not_used	0	0	0 0	0	00,020	
32			19,101,689	12,701,047	3,139,045	3,101,106	99,933	60
	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	110,428,841	6,203,461	5,929,305	101,745	121
34					0,200,101	0,020,000		
	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	39,476,979	3,571,096	918,099	544	165
	G907-G910, xDSM CUST SERV & INFO EXP	CUSTS I	2,378,255	2,092,728	225,657	57,675	34	2
	G911-G916 SALES EXPENSE	SALESEXP	269,430	233,892	27,796	7,707	5	
	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	3,287,379	299,863	299,851	3,328	11
	Employee Pension/Benefits Acct G926	LABOR	0	0,201,010	200,000	0	0	
40			°,	0	0	5	0	
41			179,103,725	158,912,997	10,987,976	8,752,394	106,758	343
42					,	0,102,001		010
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44								
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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 22 of 35

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
1 DEVELOPME	NT OF CAPITAL ADDITIONS ALLOCATION FACTOR							
2								
3 INTANGIBLE	PLANT - G301-G303	INTANGPLT	0	0	0	0	0	
	I PLANT - G304-G347	PRODPLT	727,439	463,032	88,169	176,237	0	
	ANT - G360-G363	STORPLT	312,169	198,703	37,837	75,629	0	
	DN PLANT - G365-G371	TRANPLT	0	0	0	0	ů 0	
7			Ũ	Ũ		° °	•	
8 DISTRIBUTIO								
	and Land Rights & G375 Structure & Improvements	PLT_3745	826,172	593,493	102,539	126,471	223	3,4
10 G376 Mains	and Land Rights & 0375 Structure & Improvements	PLT_3745 PLT_376	116,314,171	71,867,223	14,192,514	29,465,320	7,474	781,6
	ressor Station Equipment	PLT_376 PLT_377						701,0
			0	0	0	0	0	
	Meas & Regul Eqmt	PLT_3789	4,127,895	2,552,866	504,261	1,043,033	248	27,4
13 G380 Servic		SERVICES	397,544,204	327,067,882	46,768,904	23,275,052	71,494	360,8
14 G381 Meters		PLT_381	36,350,464	24,227,391	8,402,387	3,720,239	0	4
15 G382 Meter		PLT_382	202,082	184,234	16,161	1,686	0	
	ouse Regulators & Install	PLT_3834	149,016	133,360	12,073	3,576	0	
	g & Meas Eqmt	PLT_385	11,305,357	1,316,446	2,669,551	6,687,926	102	631,3
18 TOTAL DISTR	IBUTION PLANT		566,819,360	427,942,895	72,668,390	64,323,303	79,541	1,805,2
19								
20 COMMON PL	ANT	COMPLT	0	0	0	0	0	
21 GENERAL PL	ANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	4,697,825	785,869	1,003,300	1,891	28,9
22			-,,	.,,	,	.,	.,	,
23								
24 TOTAL CAPIT			574,376,783	433,302,455	73,580,265	65,578,470	81,432	1,834,1
25	AE ADDITIONS		574,576,765	400,002,400	73,300,203	05,570,470	01,452	1,054,1
26								
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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 23 of 35

COS Test Year - 12 Months Actual 2016

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
	FACTOR TABLE							
	DEVELOPED ALLOCATION FACTORS							
3								
4 CAPACITY R	ELATED							
5 G. Daals Have Ca	adaut daliusa.	PEAKHOUR_04	1,287	796	157	325	0	
6 Peak-Hour Se 7	ndout - delivery	PEAKHOUR_04	1,287	796	157	325	0	
8								
9								
10								
11								
12								
13								
14								
15 16								
17 COMMODITY								
	orted gas @mtr - delivery	TRANSPORT 04	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510
19 Balancing the		BALANCE_04	1,393,064,631	886,719,099	168,846,822	337,498,709	0	,
	orted gas @mtr - access	TRANSPORT_03	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510
	orted gas @mtr - meters	TRANSPORT_07	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510
22	1.11. XAZALI I.I.		•	2	<u> </u>			
23 IEFA \$ respo	nsibility W/N - delivery	TEFA_04	0	0	0	0	0	
24 25								
26								
27								
28								
29								
30								
31								
32								
33 34								
35								
36 BILLING DET	ERMINANTS							
37								
38 Number of Cu			1,816,880	1,652,784	145,403	18,640	16	
	as at Meter (calendar)		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510
40								
41								
42 43								
43								
45								
46								
47								

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 24 of 35

COS Test Year - 12 Months Actual 2016

LINE	ALLOCATION	Total					
NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
		(1)	(2)	(3)	(4)	(5)	(6)
49 ALLOCATION FACTOR TABLE CONTINUED							
50 EXTERNALLY DEVELOPED ALLOCATION FACTOR	RS						
51							
52 CUSTOMER RELATED							
53							
54 G380 services - access	SERVICES_03	1,215,971,988	1,001,946,668	143,090,682	69,881,536	0	1,053,10
55 Cust Installns LDC G879 - delivery	CINST 04	100	100	0	0	0	
56 Avg Customer Bills - delivery	CUSTAVG 04	1,103,707	996,698	87,708	19,214	17	7
57 Avg Customer Bills - cust svs	CUSTAVG_06	1,103,707	996,698	87,708	19,214	17	7
58 G381 meters - measurement	SMMETERS 07	95,374,258	63,566,590	22,045,940	9,760,574	0	1,15
59			,,	,,	-,,-		, -
60 Billing Function costs - cust svs	BILLING 06	13,588,445	11,847,670	1,098,089	476,262	433	165,99
61 Competitive Service work - delivery	COMPSVSWK 04	100	99	1	0	0	,
62		100		•	Ŭ	•	
63 Account Maint - cust svs	ACCTMAINT_06	57,801,700	52,363,685	4,620,521	775,947	317	41,23
64 G382 meter install - measurement	MTRINSTAL 07	149,490,508	136,288,569	11,955,000	1,246,610	0	32
65 G383 house regulators - access	HOUSEREG 03	27,727,735	23,488,422	2,877,517	1,358,260	0	3,53
66 G384 house reg install - access	HSEREGINST 03	49,550,720	45,273,401	3,573,995	702.709	0	61
67 G385 lrg regulators - access	LRGREG_03	2,654,025	527,983	950,933	886,308	Ő	288,80
68 G385 lrg mtrs - measurement	LRGMTR 07	46,733,414	00	5,728,862	40,715,751	0	288.80
69 G380 services - reserve - access	SERVICESR 03	302,367,424	252,625,678	34,242,308	15,042,822	0	456.61
70 G381 meters - reserve - measurement	SMMETERSR_07	39,638,103	26,782,366	8,862,287	3,992,767	0	68
71 G382 meter install - reserve -measurement	MTRINSTALR_07	70,947,689	65,486,599	4,964,044	496,929	0	11
72 G383 house regulators - reserve - access	HOUSEREGR 03	4,745,744	3,992,277	503,093	248,837	0	1,53
73 G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635	9,043,509	697,932	138,864	0	33
74 G385 lrg regulators - reserve - access	LRGREGR_03	384,163	13,538	164,305	112,396	0	93,92
75 G385 lrg mtrs - reserve - measurement	LRGMTRR 07	7,737,443	10,000	940,755	6,702,764	0	93.92
76 Direct LVG - delivery	DIRLVG 04	1	0	0,100	1	0	00,02
77 Direct LVG - cust svs	DIRLVG 06	1	ů 0	Ő	1	0 0	
78 Direct SLG - streetlights	DIRSLG 05		0	0	0	1	
79 Meter Reading Costs - measurement	MRCOST 07	13.815.195	12,478,202	1.097.762	239,232	0	
80 Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	57
81 Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	57
82 Direct SLG - access	DIRSLG 03	4,007,422	4,020,010	0	0	1	57
83 Direct Competitive Services - delivery	DIRCOMPSVS_04	0	0	0	0	0	
84 Direct TSG-F - access	DIRTSGF 03	1	0	0	0	0	
85 Direct TSG-F - delivery	DIRTSGF 04	1	0	0	0	0	
86 Direct TSG-F - measurement	DIRTSGF_04	1	0	0	0	0	
87	Dik(1861_0/		0	0	0	0	
88 Direct - RSG - delivery	DIRRSG 04	1	1	0	0	0	
89		I	I	0	0	0	
90 91							
	CHOICE 04	1 056 046	1 650 704	247.185	EE 020	16	11
· · · · · · · · · · · · · · · · · · ·	CHUICE_04	1,956,016	1,652,784	247,185	55,920	16	11
93							

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SUB-

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 25 of 35

COS Test Year - 12 Months Actual 2016

SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
	-			(1)	(2)	(3)	(4)	(5)	(6)
AF	97	ALLOCATION FACTOR TABLE CONTINUED							
AF	98								
AF	99								
AF		Dummy allocator for unused lines	not_used	0	0	0	0	0	0
AF	101			0	°,	°,	ů –	Ŭ	Ũ
AF		Plant Related							
AF		Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
AF		Acct G399.10-23 Oth Tangible Plt	TANGPLT	5.857.613	5,302,920	461,595	72,574	(33)	20,557
AF		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		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		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 Com & Gen Plt	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		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	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 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	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258
AF		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								
AF		Total Operating Revenue	TOTREV	939,339,375	708,114,029	107,805,304	119,608,340	488,440	3,323,263
AF		Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	117,418,555	0	5,983,805	111,434,750	0	0
AF	143								
AF	144								

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 26 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
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	4,033,930	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
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	1,883,422	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	71,088,458	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	216,377,128	174,368,833	21,210,586	19.726.527	292.043	779.138
AF	177 Total O&M Expense Excl 904 Expense	TOTOMX904	289,563,930	239,001,402	25,608,330	23,678,567	381,782	893,848
AF	178 Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	288,334,861	238,219,070	25,459,361	23,380,800	381,782	893,848
AF	179 Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904	88,655,091	8,086,810	8,086,487	89,738	322,777
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	896,212,920	696,465,209	102,904,097	93,444,325	463,214	2,936,075
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	44,019,174	31,991,891	5,526,161	6,340,515	7,711	152.895
AF	186 NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701	2,239,993	182,405	166,066	1,424	5,814
AF	187	2. 0	2,000,101	2,200,000			.,	3,511
AF	188 Labor Expense Related							
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 (Oper) 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	158,912,997	10,987,976	8,752,394	106,758	343,600
AF	192	E.EON	110,100,120	100,012,001	10,001,010	0,102,004	100,100	0-0,000

AF 192

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 27 of 35

COS Test Year - 12 Months Actual 2016

H LINE		ALLOCATION	Total					
. NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
193 REVENUES AN	ID BILLING DETERMINANTS							
193 <u>REVENUES AI</u> 194								
195 Base Rate Sale	s Revenue	SALESREV	889,088,117	660,734,699	106,473,391	118,070,301	488,292	3,321,434
196								
197 Residential Ser	vice Gas	REVRSG	660,734,699	660,734,699	0	0	0	(
198 General Service	e Gas	REVGSG	106,473,391	0	106,473,391	0	0	(
199 Large Volume S		REVLVG	118,070,301	0	0	118,070,301	0	(
200 Street Light Ga		REVSLG	488,292	0	0	0	488,292	(
201 Firm Transporta	tion Gas Service	REVTSGF	3,321,434	0	0	0	0	3,321,434
202								
203								
204 Total Rev Req	@ Desired ROR	REVREQ	889,088,117	660,734,699	106,473,391	118,070,301	488,292	3,321,434
205								
206								
207								
208								
209								
210								
211								
212								
213								
214								
215								
216								
217								
218								
219								
220								
221								
222								
	ENUES FROM SALES INPUT							
224								
	as Revenue Requirement		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
226 Sales of Gas R			788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
227 Sales of Gas R	evenues - Other		0	0	0	0	0	C
228								
229								
230								
231								
232								
233 RATE OF RET			7 400/	7 400/	= 400/		7 4004	
234 Rate of Return	(Equalized)	SCH AF, LN 234	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
235								
236								
237								
238								
239 240								

AF 240

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 28 of 35

COS Test Year - 12 Months Actual 2016

	COS Test Year	- 12 Months Actual 2016							
SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
					.,		.,	.,	.,
AP		PROPORTIONS TABLE							
AP		DEVELOPED ALLOCATION FACTORS							
AP	3								
AP	4 CAPACITY REL	ATED							
AP	5 0 Daala kiisaa Qaa	devide de Briener		4 000000	0.040440	0 400450	0.050070	0.000000	0 000050
AP	6 Peak-Hour Send 7	dout - delivery	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP AP	8								
AP	o 9								
AP	10								
AP	10								
AP	12								
AP	13								
AP	14								
AP	15								
AP	16								
AP	17 COMMODITY R								
AP		ted gas @mtr - delivery	TRANSPORT_04	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	19 Balancing therm		BALANCE_04	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP		ted gas @mtr - access	TRANSPORT_03	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP		ted gas @mtr - meters	TRANSPORT_07	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	22								
AP	23 TEFA \$ respons	sibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	24								
AP	25								
AP AP	26 27								
AP	28								
AP	29								
AP	30								
AP	31								
AP	32								
AP	33								
AP	34								
AP	35								
AP	36 BILLING DETE	RMINANTS							
AP	37								
AP	38 Number of Cust			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		s at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	40								
AP	41								
AP	42								
AP AP	43 44								
AP AP	44 45								
AP	45 46								
AP	40								
	10								

AP 48

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 29 of 35

COS Test Year - 12 Months Actual 2016

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AP	49 ALLOCATION PROPORTI	ONS TABLE CONTINUED							
AP	50 EXTERNALLY DEVELOPE	D 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 Installns LDC G879 - 0	delivery	CINST 04	1.000000	0.996820	0.003180	0.000000	0.000000	0.000000
AP	56 Avg Customer Bills - deliver		CUSTAVG 04	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
AP	57 Avg Customer Bills - cust sv	/S	CUSTAVG_06	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
AP	58 G381 meters - measureme		SMMETERS 07	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
AP	59								
AP	60 Billing Function costs - cust	SVS	BILLING 06	1.000000	0.871893	0.080810	0.035049	0.000032	0.012216
AP	61 Competitive Service work -	deliverv	COMPSVSWK 04	1.000000	0.992290	0.007710	0.000000	0.000000	0.000000
AP	62								
AP	63 Account Maint - cust svs		ACCTMAINT_06	1.000000	0.905919	0.079937	0.013424	0.000005	0.000713
AP	64 G382 meter install - measu	rement	MTRINSTAL_07	1.000000	0.911687	0.079972	0.008339	0.000000	0.000002
AP	65 G383 house regulators - ac		HOUSEREG 03	1.000000	0.847109	0.103778	0.048986	0.000000	0.000128
AP	66 G384 house reg install - acc		HSEREGINST 03	1.000000	0.913678	0.072128	0.014182	0.000000	0.000012
AP	67 G385 lrg regulators - acces		LRGREG 03	1.000000	0.198937	0.358298	0.333949	0.000000	0.108816
AP	68 G385 lrg mtrs - measureme		LRGMTR 07	1.000000	0.000000	0.122586	0.871234	0.000000	0.006180
AP	69 G380 services - reserve - a		SERVICESR 03	1.000000	0.835492	0.113247	0.049750	0.000000	0.001510
AP	70 G381 meters - reserve - me		SMMETERSR 07	1.000000	0.675672	0.223580	0.100731	0.000000	0.000017
AP	71 G382 meter install - reserve		MTRINSTALR 07	1.000000	0.923027	0.069968	0.007004	0.000000	0.000002
AP	72 G383 house regulators - regulators		HOUSEREGR_03	1.000000	0.841233	0.106009	0.052434	0.000000	0.000324
AP	73 G384 house reg install - res		HSEREGINSTR 03	1.000000	0.915276	0.070636	0.014054	0.000000	0.000033
AP	74 G385 lrg regulators - reserv		LRGREGR 03	1.000000	0.035240	0.427696	0.292574	0.000000	0.244490
AP	75 G385 lrg mtrs - reserve - m		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 svs		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	0.000000	1.000000	0.000000
AP	79 Meter Reading Costs - mea	surement	MRCOST 07	1.000000	0.903223	0.079460	0.017317	0.000000	0.000000
AP	80 Other Utility work by Cust C		UTILWORK 04	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
AP	81	po donvory		1.000000	0.000000	0.100100	0.020000	0.000011	0.000110
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	delivery	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 - measureme	ot	DIRTSGF 07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87	int .	Diktool_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	88 Direct - RSG - delivery		DIRRSG 04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	89		0111100_04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	90								
AP	91								
AP	91 92 Choice - delivery		CHOICE_04	1.000000	0.844975	0.126372	0.028589	0.000008	0.000057
AP	92 Choice - delivery 93			1.000000	0.0449/0	0.120372	0.020009	0.000000	0.000057
AP	94								

AP 94

AP 95

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 30 of 35

COS Test Year - 12 Months Actual 2016

SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	99								
AP	100	Dummy allocator for unused linesDummy 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		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		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		Acct G382-384 - House Reg & Install & Meter Install	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	0.023995	0.000000	0.000046
AP		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.116444	0.236132	0.591571	0.000009	0.055844
AP		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								
AP		Total Operating Revenue	TOTREV	1.000000	0.753843	0.114767	0.127332	0.000520	0.003538
AP		Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.050961	0.949039	0.000000	0.000000
AP	143								

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 31 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total	RSG	GSG		81.0	TSG Firm
NO.	NC: DESCRIPTION	BASIS	Company (1)	(2)	(3)	LVG (4)	SLG (5)	(6)
			(1)	(2)	(3)	(4)	(5)	(6)
AP	145 ALLOCATION PROPORTIONS TABLE CONTINUED	)						
AP	146 INTERNALLY DEVELOPED ALLOCATION FACTOR	<u> 85</u>						
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	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	CUSTSVSX	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	0.805856	0.098026	0.091167	0.001350	0.003601
AP	177 Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	0.825384	0.088438	0.081773	0.001318	0.003087
AP	178 Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	0.826189	0.088298	0.081089	0.001324	0.003100
AP	179 Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	0.842401	0.076841	0.076838	0.000853	0.003067
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	0.777120	0.114821	0.104266	0.000517	0.003276
AP	182		1.000000	0.111120	0.111021	0.101200	0.000011	0.000270
AP	183 Depreciation Expense (Total)	DEPREXP	1.000000	0.718511	0.123153	0.153919	0.000260	0.004156
AP	184	BEITREM	1.000000	0.110011	0.120100	0.100010	0.000200	0.001100
AP	185 NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.726772	0.125540	0.144040	0.000175	0.003473
AP	186 NJ State Deferred Income Tax	DESTATEINCTAX	1.000000	0.862962	0.070272	0.063977	0.000549	0.002240
AP	187	DIGIATEINGIAX	1.000000	0.002002	0.010212	0.000011	0.000049	0.002240
AP	188 Labor Expense Related							
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 (Oper) Labor	TLABDO	1.000000	0.664917	0.164333	0.162347	0.005232	0.003170
AP	191 Total Labor	LABOR	1.000000	0.887268	0.061350	0.048868	0.000596	0.001918
	191 TOTAL LADOI		1.000000	0.007200	0.001330	0.040000	0.000390	0.001310

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 32 of 35

сн	LINE		ALLOCATION	Total					
<b>)</b> .	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
P	193	REVENUES AND BILLING DETERMINANTS							
>	194								
>	195 Base Rate Sa	les Revenue	SALESREV	1.000000	0.743160	0.119756	0.132799	0.000549	0.003736
Р	196								
<b>&gt;</b>	197 Residential Se	ervice Gas	REVRSG	1.000000	1.000000	0.000000	0.000000	0.000000	0.00000
>	198 General Servi		REVGSG	1.000000	0.000000	1.000000	0.000000	0.000000	0.00000
5	199 Large Volume		REVLVG	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
5	200 Street Light G		REVSLG	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
5	201 Firm Transpor		REVTSGF	1.000000	0.000000	0.000000	0.000000	0.000000	1.00000
5	202		REVIOU	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
5	202								
5	204 Total Rev Red		REVREQ	1.000000	0.743160	0.119756	0.132799	0.000549	0.003736
5	204 10121 Rev Rec		REVREQ	1.000000	0.743100	0.119750	0.132799	0.000349	0.00373
	205								
) )	200								
	208								
2	209								
2	210								
>	211								
	212								
)	213								
>	214								
2	215								
>	216								
2	217								
>	218								
>	219								
2	220								
>	221								
>	222								
>	223 PRESENT RE	EVENUES FROM SALES INPUT							
>	224								
>		Gas Revenue Requirement		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
5	226 Sales of Gas			1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
5	227 Sales of Gas			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	228			0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
5	229								
<b>b</b>	230								
<b>b</b>	230								
5	232								
5									
5	233								
	234								
	235								
P	236								
-	237								
P	238								
Р	239								
Р	240								

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 33 of 35

LINE	ALLOCATION	Total					
NO. DESCRIPT	ON BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
		(1)	(2)	(3)	(4)	(5)	(6)
1 ALLOCATED DIRECT ASSIGNMENTS							
2 DIRECT ASSIGN TO CLASSES W/SALE	S REV FUNCTIONS						
3							
4 Account 904 - Uncollectible Accounts							
5 Residential Service Gas	REVRSG	589,363,974	589,363,974	0	0	0	0
6 General Service Gas	REVGSG	90,631,629	0	90,631,629	0	0	0
7 Large Volume Service Gas	REVLVG	102,139,830	0	0	102,139,830	0	0
8 Street Light Gas	REVSLG	0	0	0	0	0	0
9 Firm Transportation Gas Service	REVTSGF	5,075,324	0	0	0	0	5,075,324
10 11 Total 904-Unollectible	EXP_904	797 010 757	F90 262 074	00 631 630	102 120 820	0	E 07E 224
12	EXP_904	787,210,757	589,363,974	90,631,629	102,139,830	0	5,075,324
13 Total 904-Unollectible	EXP_904	1.000000	0.748674	0.115130	0.129749	0.000000	0.006447
14	274 _001	1.000000	0.110011	0.110100	0.1207 10	0.000000	0.000111
15 Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29 Rev Req (cal) to Customers Late Payme							
30 Residential Service Gas	REVRSG	0	0	0	0	0	0
31 General Service Gas	REVGSG	106,473,391	0	106,473,391	0	0	0
32 Large Volume Service Gas	REVLVG	118,070,301	0	0	118,070,301	0	0
33 Street Light Gas	REVSLG	0	0	0	0	0	0
34 Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
35 36 Total Late Payment Fees	REVLATEP	224,543,692	0	106,473,391	118,070,301	0	0
37	REVERTER	224,545,092	0	100,473,391	110,070,301	0	0
38 Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.474177	0.525823	0.000000	0.000000
39			0.000000	0	0.020020	0.000000	0.000000
40							
41							
42							
43							
44							
45							
46							

- ADA 47
- ADA 48

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 34 of 35

COS Test Year - 12 Months Actual 2016

LINE		ALLOCATION	Total					
NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
49 ALLOCATED DI	RECT ASSIGNMENTS							
	TO CLASSES W/SALES REV FUNCTION	IS						
51								
52 AVAILABLE								
53 Residential Servic		REVRSG	0	0	0	0	0	
54 General Service ( 55 Large Volume Se		REVGSG REVLVG	0 0	0	0 0	0 0	0 0	
56 Street Light Gas	TVICE Gas	REVEVG	0	0	0	0	0	
57 Firm Transportati	on Gas Service	REVTSGF	0	0	0	0	0	
58		RETION	0	0	0	0	Ū	
59 Total Available		REVAVAIL	0	0	0	0	0	
60								
61 Total Available		REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
62								
63								
64								
65 66								
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ADA 96

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

EXHIBIT P-9G R-1 Schedule SS-G4 R-1 Page 35 of 35

LINE		ALLOCATION	Total					
NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
1	REVENUE REQUIREMENTS							
2								
3	PRESENT RATES							
4			0.004.000.000	0.055.007.505	105 000 115		500.007	10 000 005
5 RATE BA	SE R INC (PRESENT RATES)		3,924,308,636 290,398,839	2,855,627,585 211,316,441	495,202,115 36,644,957	559,895,174 41,432,243	596,867 44,168	12,986,895 961,030
	RETURN (PRES RATES)		290,398,839	7.40%	7.40%	7.40%	7.40%	901,030 7.40%
	E RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
	EVENUE (PRE RATES)		889,088,117	660,734,699	106,473,391	118,070,301	488,292	3,321,434
	E PRES RATES \$/THERM		\$0.3612	\$0.4539	\$0.3745	\$0.1694	\$0.7624	\$0.1413
	E REQUIRED - \$/MO/CUST		\$40,779.07	\$33,314.23	\$61,022.01	\$527,853.64	\$2,543,188.79	\$7,480,707.27
12			. ,	. ,	. ,	. ,	. , ,	. , ,
13								
14	CLAIMED RATE OF RETURN							
15								
	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
	REQ FOR CLAIMED ROR		290,398,839	211,316,441	36,644,957	41,432,243	44,168	961,030
	EVENUE REQ CLAIMED ROR		889,088,117	660,734,699	106,473,391	118,070,301	488,292	3,321,434
	E DEFICIENCY SALES REV T INCREASE REQUIRED		0 0.00%	0	0	(0)	0	0 0.00%
	BOOKED THERM SALES		0.00% 2,461,249,717	0.00% 1,455,720,141	0.00% 284,308,600	0.00% 697,069,826	0.00% 640,471	23,510,679
	EV REQUIRED \$/THERM		\$0.3612	\$0.4539	204,308,600 \$0.3745	\$0.1694	\$0.7624	\$0.1413
	E DEFICIENCY \$/THERM		\$0.0000	\$0.0000	\$0.0000	(\$0.0000)	\$0.0000	\$0.0000
24			φ0.0000	ψ0.0000	φ0.0000	(\$0.0000)	φ0.0000	<b>\$0.0000</b>
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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 1 of 35

COS Test Year - 12 Months Actual 2016

(1)         (2)         (3)         (4)         (6)         (6)           1         SUMMARY OF RESULTS         Sub-Schedule Ref         1         Sub-Schedule Ref         Sub-Schedule R	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
A         Develuement of Retrum           3         ATTE BASE           5         Partin Savrice           6         Partin Savrice           7         Stronge Plant Sav-CS3         SCH RBP. LN 23         54.051.153         0         10.057.156         0         0         0           8         Finantianic Plant Sav-CS3         SCH RBP. LN 43         Stronge Plant Sav-CS3         0         0         0         0           8         Distribution Plant         Stronge Plant Sav-CS3         SCH RBP. LN 44         88.066.347         0         <					(1)	(2)	(3)	(4)	(5)	(6)
A         Develuement of Retrum           3         ATTE BASE           5         Partin Savrice           6         Partin Savrice           7         Stronge Plant Sav-CS3         SCH RBP. LN 23         54.051.153         0         10.057.156         0         0         0           8         Finantianic Plant Sav-CS3         SCH RBP. LN 43         Stronge Plant Sav-CS3         0         0         0         0           8         Distribution Plant         Stronge Plant Sav-CS3         SCH RBP. LN 44         88.066.347         0         <	S	1	SUMMARY OF RESULTS	Sub-Schedule Ref						
Image: state in Service         Image: state in Service         Image: state in Service         Services         Se	S	2	DEVELOPMENT OF RETURN							
5         Plant in Service         SCH RBP, LN 28         S4,051,153         0         54,051,153         0         0         0           6         Production Plant 305-383         SCH RBP, LN 28         S4,051,153         0         10,037,156         0         0         0           7         Storage Plant 305-383         SCH RBP, LN 35         SCH RBP, LN 48         85,082,47         0         85,083,47         0         85,083,47         0         85,083,47           10         Land & Structures 374,375         SCH RBP, LN 55         53,866,741         25,829,08         24,242,365         8,616         0         3,788,852           11         Matern 375         SCH RBP, LN 51         25,866,043,183         0 <td>S</td> <td>3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	S	3								
6         Production Plant 304-320         SCH R8P, IN 28         64,051,153         0         64,051,153         0         0         0           7         Storage Plant 306-331         SCH R8P, IN 33         10,037,156         0         10,037,156         0         0         0           9         Distribution Plant 306-331         SCH R8P, IN 35         Storage Plant 306-337         0         0         0         0           10         Land & Structures 374-375         SCH R8P, IN 16         2,866,043,18         0         2,866,043,18         0         0         0         0           11         Marks 37         SCH R8P, IN 16         2,866,043,18         0	S	4	RATE BASE							
S         Storage Plant 360-363         SCH RBP, IN 30         SCH RBP, IN 40         B80,80,347         0         10         10,637,166         0         10         0,637,166         0         0         0         0           S         0         Distribution Plant         SCH RBP, IN 40         88,96,347         0         8,966,347         0 </td <td>S</td> <td>5</td> <td>Plant in Service</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	S	5	Plant in Service							
S         Storage Plant 360-363         SCH RBP, IN 30         SCH RBP, IN 40         B80,80,347         0         10         10,637,166         0         10         0,637,166         0         0         0         0           S         0         Distribution Plant         SCH RBP, IN 40         88,96,347         0         8,966,347         0 </td <td>S</td> <td>6</td> <td>Production Plant 304-320</td> <td>SCH RBP. LN 28</td> <td>54.051.153</td> <td>0</td> <td>54.051.153</td> <td>0</td> <td>0</td> <td>0</td>	S	6	Production Plant 304-320	SCH RBP. LN 28	54.051.153	0	54.051.153	0	0	0
S         8         Transmission Plant         SCH RBP, LN 40         88,966,347         0         80,966,347         0         0         0           S         9         Distribution Plant         SCH RBP, LN 51         25,829,908         24,242,365         8,616         0         3,788,852           S         11         Mains 376         Compressor Station Equip 78-379         SCH RBP, LN 66         270,106,128         0		7				0		0	0	0
S         9         Distribution Plant           S         10         Land & Structures 374-375         SCH RBP, LN 55         53,869,741         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		8		,		0		0	0	0
S         10         Land & Structures 374-375         SCH RBP, IN 61         2.68,09,014         2.28,28,096         2.4,24,28,65         8.616         0         3.788,852           S         11         Mains 376         SCH RBP, IN 61         2.666,043,183         0		9		, -			,,-			
S       11       Mains 376       SCH RBP, LN 61       2.666,043,183       0       2.666,043,183       0       0       0         S       12       Compressor Station Equip 378-379       SCH RBP, LN 63       0		10		SCH RBP. LN 55	53.869.741	25.829.908	24.242.365	8.616	0	3.788.852
S       12       Compressor Station Equipment 377       SCH RBP, LN 63       0       0       0       0       0       0       0       0       0         S       13       Meas & Regulating Station Equip 378-379       SCH RBP, LN 80       170.166.128       0       10       0				,	, ,		, ,		0	
S       13       Meas & Regulating Station       SCH RBP, LN 86       170,166,128       0       170,166,128       0       0       0       0         S       14       Services 300       SCH RBP, LN 74       2.854,069,822       2.854,069,822       0<				,	, , ,			0	0	0
S       14       Services 380       SCH RBP, IN 74       2,854,069,822       2,254,069,822       0					170.186.128		170,186,128	0	0	0
S       15       Meters 381       SCH REP, LN 80       257,235,090       0       0       0       0       257,235,090         S       16       Meter installations 382       SCH REP, LN 80       137,183,305       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>2.854.069.822</td> <td></td> <td>0</td> <td>0</td> <td>0</td>						2.854.069.822		0	0	0
S       16       Meter Installations 382       SCH RBP, LN 86       145,698,543       0       0       0       145,895,43         S       17       House Regulators & Install 333.34       SCH RBP, LN 106       137,183.305       137,183.305       0       0       0       0       0       0         S       19       Other Equipment (Street Lighting) 387       SCH RBP, LN 114       83,488,964       41,744,482       0       0       0       0       0         S       20       Other Equipment (Street Lighting) 387       SCH RBP, LN 121       1,521,717       509,787       0       1,011,930       0       0       0         S       21       Asset Refirement Obligation 388       SCH RBP, LN 125       6,306,421,816       3,059,337,304       2,071,305,999       1,020,546       0       448,757,967         S       23       General Plant C389-C399       SCH RBP, LN 156       94,801,809       448,647,127       45,600,866       16,300       0							0	0	0	257 235 090
S       17       House Regulators & Install 383-384       SCH RBP, LN 106       137,183.305       137,183.305       0       0       0       0       0         S       18       Industrial Meas & Regulators & Install 383-384       SCH RBP, LN 114       83,488,964       41,744,482       0       <							0	0	0	
S       18       Industrial Meas & Reg Station Equip 385       SCH RBP LN 114       83,488,964       41,744,482       0       0       0       41,744,482         S       19       Other Equipment (Street Lighting) 387       SCH RBP LN 115       10,23,4324       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>137 183 305</td> <td>ů 0</td> <td>0</td> <td>Û</td> <td></td>						137 183 305	ů 0	0	Û	
S       19       Other Property on Cust Premises 386       SCH RBP, LN 116       0							Ő	0	Ű	-
S       20       Other Equipment (Street Lighting) 387       SCH RBP, LN 121       1,521,717       509,787       0       1,011,930       0       0         S       21       Asset Retirement Obligation 388       SCH RBP, LN 123       10,834,324       0       10,834,324       0							Ő	0	Ű	
S       21       Asset Retirement Obligation 388       SCH RBP, LN 123       10.834,324       0       10.834,324       0       0       0       0         S       22       Total Distribution Plant       SCH RBP, LN 125       6,380,421,816       3,059,337,304       2,871,305,999       1,020,546       0       448,757,967         S       23       General Plant E389-E399       SCH RBP, LN 167       78,873,337       24,246,796       24,615,586       8,088       23,661,222       6,341,645         S       26       Intangible Plant E301-E303, E399, C303-C390       SCH RBP, LN 172       6,713,609,232       3,132,257,280       3,095,570,539       1,044,871       28,318,154       456,418,389         S       27       Total Plant in Service       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       29       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 112       29,2311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulaes Adjust (Pro Forma #13)       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S<							Ő	1 011 930	Ű	-
S       22       Total Distribution Plant       SCH RBP, LN 125       6,380,421,816       3,059,337,304       2,871,305,999       1,020,546       0       448,757,967         S       23       General Plant E389-E399       SCH RBP, LN 166       94,801,809       48,864,127       45,860,866       16,300       0       60,516         S       24       Common Plant C389-C399       SCH RBP, LN 167       78,873,337       24,246,796       24,615,566       8,088       23,661,222       6,341,645         S       25       Intangible Plant E301-E303, E399, C303-C390       SCH RBP, LN 127       6,713,609,9232       3,132,257,280       3,095,570,539       1,044,871       28,318,154       456,418,389         S       26       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       21       Working Capital       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S						,	v	, ,	0	0
S       23       General Plant E389-E399       SCH RBP, LN 156       94,801,809       48,864,127       45,800,866       16,300       0       60,516         S       24       Common Plant C389-C399       SCH RBP, LN 167       78,873,337       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 127       6,713,609,232       3,132,257,280       3,095,570,539       1,044,871       28,318,154       456,418,389         S       28       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       29       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       31       Working Capital       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Lease Plt & Reserve Deduct       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Ũ</td> <td>v</td> <td>448 757 967</td>								Ũ	v	448 757 967
S       24       Common Plant C389-C399       SCH RBP, LN 167       78,873,337       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 127       5,857,613       (190,947)       133,431       (64)       4,656,931       1,258,261         S       26       Total Plant in Service       SCH RBP, LN 127       6,713,609,232       3,132,257,280       3,095,570,539       1,044,871       28,318,154       456,418,389         S       27       28       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       30       Plus: Rate Base Additions       SCH RBD, LN 112       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBO, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBO, LN 14       96,280       44,920       44,394       15       406       6,546         S <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>, , ,</td> <td></td> <td>v</td> <td>, ,</td>							, , ,		v	, ,
S       25       Intangible Plant E301-E303, E399, C303-C390       SCH RBP, LN 23       5,857,613       (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       3,132,257,280       3,095,570,539       1,044,871       28,318,154       456,418,389         S       28       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       30       Plus: Rate Base Additions       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       31       Working Capital       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Lease Pit & Reserve Deduct       SCH RBD, LN 13       20,011       0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>, ,</td><td></td><td></td><td>v</td><td></td></td<>						, ,			v	
S       26       Total Plant in Service       SCH RBP, LN 172       6,713,609,232       3,132,257,280       3,095,570,539       1,044,871       28,318,154       456,418,389         S       27       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       30       Plus: Rate Base Additions       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Lease Plt & Reserve Deduct       SCH RBD, LN 13       0				,	, ,	, ,		,		, ,
S       27         S       28       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 122       2,270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       29       29       29       20       21,2270,656,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609       22,461,521       28,047,067       28,047,067       20       20       22,461,521       28,047,067       28,047,067       20       0				,				. ,		, ,
S       28       Less: Reserve for Depreciation and Amorization       SCH RBD, LN 122       2,270,556,638       910,963,032       1,268,466,679       676,448       11,323,870       79,226,609         S       30       Plus: Rate Base Additions       5       5       5       5       5       676,448       11,323,870       79,226,609         S       31       Working Capital       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Form #13)       SCH RBD, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Lease Plt & Reserve Deduct       SCH RBD, LN 13       0					0,710,000,202	0,102,207,200	0,000,010,000	1,044,071	20,010,104	+00,+10,000
S       29         S       30       Plus: Rate Base Additions         S       31       Working Capital         S       32       Capital Stimulas Adjust (Pro Forma #13)         S       33       Capital Lease Plt & Reserve Deduct       SCH RBO, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBO, LN 14       96,280       44,920       44,394       15       406       6,546         S       33       Castomer Advances       SCH RBO, LN 21       (19,722,411)       (10,197,978)       (9,524,433)       0       0       0       0         S       35       Customer Advances       SCH RBO, LN 22       (159,485,336)       (74,408,427)       (73,536,915)       (24,821)       (672,713)       (10,842,460)         S       37       Deferred Income Taxes and Credits       SCH RBO, LN 32       (1,821,378,762)       (850,960,037)       (838,508,996)       (284,097)       (7,677,403)       (123,948,229)         S       38			Less: Reserve for Depreciation and Amorization	SCH PBD IN 122	2 270 656 638	010 063 032	1 268 466 670	676 1/18	11 323 870	70 226 600
S       30       Plus: Rate Base Additions         S       31       Working Capital       SCH RBO, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBO, LN 13       0				SOTTIED, EN 122	2,270,000,000	310,303,032	1,200,400,073	070,440	11,525,670	13,220,003
S       31       Working Capital       SCH RBO, LN 11       292,311,129       145,035,567       96,656,687       110,286       22,461,521       28,047,067         S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBO, LN 13       0			Plue: Poto Poco Additione							
S       32       Capital Stimulas Adjust (Pro Forma #13)       SCH RBO, LN 13       0				SCH PBO IN 11	202 311 120	145 035 567	96 656 687	110 286	22 /61 521	28 047 067
S       33       Capital Lease Plt & Reserve Deduct       SCH RBO, LN 14       96,280       44,920       44,394       15       406       6,546         S       34       Plus: Rate Base Deductions       SCH RBO, LN 21       (19,722,411)       (10,197,978)       (9,524,433)       0       0       0       0       0         S       35       Customer Advances       SCH RBO, LN 21       (19,722,411)       (10,197,978)       (9,524,433)       0						, ,	, ,	,	, ,	, ,
S       34       Plus: Rate Base Deductions         S       35       Customer Advances       SCH RBO, LN 21       (19,722,411)       (10,197,978)       (9,524,433)       0       0       0       0         S       36       Unbilled Revenue       SCH RBO, LN 22       (159,485,336)       (74,408,427)       (73,536,915)       (24,821)       (672,713)       (10,842,460)         S       37       Deferred Income Taxes and Credits       SCH RBO, LN 33       (1,821,378,762)       (850,960,037)       (838,508,996)       (284,097)       (7,677,403)       (123,948,229)         S       38								Ũ		-
S       35       Customer Advances       SCH RBO, LN 21       (19,722,411)       (10,197,978)       (9,524,433)       0       0       0       0         S       36       Unbilled Revenue       SCH RBO, LN 22       SCH RBO, LN 22       (159,485,336)       (74,408,427)       (73,536,915)       (24,821)       (672,713)       (10,842,460)         S       37       Deferred Income Taxes and Credits       SCH RBO, LN 33       (1850,960,037)       (838,508,996)       (284,097)       (7,677,403)       (123,948,229)         S       39				SCITKBO, EN 14	90,200	44,920	44,394	15	400	0,540
S       36       Unbilled Revenue       SCH RBO, LN 22       (159,485,336)       (74,408,427)       (73,536,915)       (24,821)       (672,713)       (10,842,460)         S       37       Deferred Income Taxes and Credits       SCH RBO, LN 33       (1,821,378,762)       (850,960,037)       (838,508,996)       (284,097)       (7,677,403)       (123,948,229)         S       39       S       40       TOTAL RATE BASE       2,734,773,494       1,430,808,292       1,002,234,597       169,806       31,106,096       270,454,703         S       41       S       42       S       43       S       43       S					(10 722 411)	(10 107 079)	(0 524 422)	0	0	0
S       37       Deferred Income Taxes and Credits       SCH RBO, LN 33       (1,821,378,762)       (838,508,996)       (284,097)       (7,677,403)       (123,948,229)         S       39         S       40       TOTAL RATE BASE       2,734,773,494       1,430,808,292       1,002,234,597       169,806       31,106,096       270,454,703         S       41       2,734,773,494       1,430,808,292       1,002,234,597       169,806       31,106,096       270,454,703         S       43				,				-		-
S       38         S       39         S       40         S       41         S       41         S       42         S       43				,						
S       39         S       40 TOTAL RATE BASE         S       41         S       42         S       43			Deletted income taxes and credits	SCH RBO, LN 33	(1,021,370,702)	(050,960,057)	(030,500,990)	(204,097)	(7,877,403)	(123,940,229)
S       40 TOTAL RATE BASE       2,734,773,494       1,430,808,292       1,002,234,597       169,806       31,106,096       270,454,703         S       41         S       42         S       43										
S 41 S 42 S 43					2 724 772 404	1 420 909 202	1 000 004 507	160.000	21 100 000	270 454 702
S 42 S 43			IVIAL NATE DAGE		2,134,113,494	1,430,000,292	1,002,234,397	109,800	51,100,090	210,404,103
S 43										

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 2 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
S S	50	SUMMARY OF RESULTS DEVELOPMENT OF RETURN	Sub-Schedule Ref						
S S S	51 52 53	RATE BASE	SCH RBO, LN 38	3,924,308,636	2,006,095,079	1,528,228,687	341,564	32,025,156	357,618,151
S		OPERATING REVENUES							
S	55	Rate Revenues from Customers	SCH REV, LN 7	889,088,117	355,490,354	353,170,108	426,256	81,491,837	98,509,562
S	56	Other Operating Revenues	SCH REV, LN 19	50,251,258	468,673	49,593,345	103	44,621	144,515
S	57	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0
S S	58 59	Less: Provisions for Rate Refunds TOTAL OPERATING REVENUES	SCH REV, LN 26	939,339,375	0 355,959,028	0 402,763,454	426,359	0 81,536,458	0 98,654,077
S	59 60	TOTAL OPERATING REVENUES		939,339,375	355,959,026	402,763,454	420,339	01,550,450	90,034,077
s		OPERATING EXPENSES							
S	62	Operation and Maintenance Expense							
S	63	Gas Production and Supply Expense	SCH E, LN 20	6,899,840	0	6,899,840	0	0	0
S	64	Storage Expense	SCH E, LN 25	474,404	0	474,404	0	0	0
S	65	Transmission Expense	SCH E, LN 29	2,558,168	0	2,558,168	0	0	0
S	66 67	Distribution Expense	SCH E, LN 69 SCH E, LN 91	100,930,816	20,809,647	61,333,701	284,173 0	0	18,503,295
S S	68	Customer Accounts Expense Customer Service & Information Expense	SCH E, LN 91 SCH E, LN 109	101,220,275 2,140,391	12,916,757 0	15,109,707 1,373,197	0	56,861,869 767,194	16,331,941 0
S	69	Sales Expense	SCH E, LN 115	924,164	0	924,164	0	101,194	0
s	70	Administrative and General Expense	SCH E, LN 139	105,459,010	7,786,093	62,785,327	83,879	22,070,665	12,733,046
S	71	Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	41,512,498	152,687,578	368,053	79,699,728	47,568,282
S	72		SCH DE, LN 10	123,362,242	56,774,801	57,051,906	18,939	1,454,242	8,062,355
S	73		SCH DE, LN 25	(12,395,796)	(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	3,387,574	10,584,090	8,299	2,667,936	1,907,703
S	75		SCH EO, LN 46	(125,455,038)	(44,493,282)	(62,134,126)	(32,434)	(8,663,044)	(10,132,151)
S	76	State Income Taxes	SCH TI, LN 79	44,019,174	22,135,206	17,625,162	4,520	404,371	3,849,916
S	77	Federal Income Taxes	SCH TI, LN 85	120,215,927	61,793,001	45,964,588	10,477	1,219,948	11,227,913
S S	78 79	Provision for Deferred Income Taxes Income Taxes Deferred in Prior Years	SCH TI, LN 137 SCH TI, LN 141	158,802,288 0	72,297,669 0	73,726,508 0	25,198 0	2,258,996	10,493,917 0
S	80	Investment Tax Credit Adjustement (Net)	SCH 11, LN 141 SCH TI, LN 142	0	0	0	0	0	0
s		TOTAL OPERATING EXPENSES	001111, EN 142	648,940,536	207,507,992	289,674,531	401,083	79,166,596	72,190,334
S	82			0 10,0 10,000	201,001,002	200,07 1,001	101,000	10,100,000	12,100,001
S	83	OPERATING INCOME (RETURN)		290,398,839	148,451,036	113,088,923	25,276	2,369,862	26,463,743
S		Plus Operating Income Adjustment	SCH TI, LN 143	0	0	0	0	0	0
S S	85 86	TOTAL NET OPERATING INCOME		290,398,839	148,451,036	113,088,923	25,276	2,369,862	26,463,743
S		RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S		INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00
S	89			1.00	1.00	1.00	1.00	1.00	1.00
S	90								
S	91								
0	~~~								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 3 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
S S	97 98	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref						
S S		DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)							
S	101	RATE BASE	SCH RBO, LN 38	3,924,308,636	2,006,095,079	1,528,228,687	341,564	32,025,156	357,618,151
S S		RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S		RETURN (RATE BASE * 7.40% ROR)		290,398,839	148,451,036	113,088,923	25,276	2,369,862	26,463,743
S S		PLUS:							
S		OPERATING EXPENSES							
S	109		SCH E, LN 141	321,836,138	41,512,498	152,687,578	368,053	79,699,728	47,568,282
S	110		SCH DE, LN 10	123,362,242	56,774,801	57,051,906	18,939	1,454,242	8,062,355
S	111	Amortization Expense	SCH DE, LN 25	(12,395,796)	(5,899,476)	(5,831,173)	(1,968)	124,421	(787,600)
S	112		SCH EO, LN 11	18,555,601	3,387,574	10,584,090	8,299	2,667,936	1,907,703
S	113		SCH EO, LN 46	(125,455,038)	(44,493,282)	(62,134,126)	(32,434)	(8,663,044)	(10,132,151)
S	114		CALCULATED	164,235,101	83,928,208	63,589,750	14,997	1,624,319	15,077,829
S	115		SCH TI, LN 137	158,802,288	72,297,669	73,726,508	25,198	2,258,996	10,493,917
S	116		SCH TI, LN 141	0	0	0	0	0	0
S	117	Investment Tax Credit Adjustement (Net)	SCH TI, LN 142	0	0	0	0	0	0
S S	118 119	TOTAL OPERATING EXPENSES		648,940,536	207,507,992	289,674,531	401,083	79,166,596	72,190,334
S	120	EQUALS TOTAL COST OF SERVICE		939,339,375	355,959,028	402,763,454	426,359	81,536,458	98,654,077
S	121								
S	122	LESS:							
S	123	Other Operating Revenues	SCH REV, LN 19	50,251,258	468,673	49,593,345	103	44,621	144,515
S	124	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0
S S	125 126	Plus: Provisions for Rate Refunds EQUALS:	SCH REV, LN 26	0	0	0	0	0	0
S	127	BASE RATE SALES @ EQUALIZED ROR 7.40%		889,088,117	355,490,354	353,170,108	426,256	81,491,837	98,509,562
S	128	<b>U</b>			, ,		,		· · · · ·
S		TOTAL COST OF SERVICE INCREASE/DECREASE		0	0	0	0	0	(0)
S	130	<b>REVENUE INCREASE TO RETAIL REVENUES (%)</b>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S	131								
Š	132								
ŝ	133								
ŝ	134								
ŝ	135								
- -	126								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 4 of 35

COS Test Year - 12 Months Actual 2016

(1)       (2)       (3)       (4)         RBP       1       DEVELOPMENT OF RATE BASE       (1)       (2)       (3)       (4)         RBP       2       RBP       3       GAS PLANT IN SERVICE       (1)       (1)       (2)       (3)       (4)         RBP       3       GAS PLANT IN SERVICE       (1)       (1)       (2)       (2)       (3)       (4)         RBP       4       (1)       (1)       (2)       (1)       (1)       (2)       (1)         RBP       5       INTANGIBLE PLANT - G301-G303       (1)       (1)       (2)       (3)       (4)	(5) (6) 0 0 0 0
RBP         2           RBP         3         GAS PLANT IN SERVICE           RBP         4	с с
RBP     3     GAS PLANT IN SERVICE       RBP     4	с с
	с с
	с с
RBP         6         General - AWMS & Misc.         TOTPLT         0	0 0
RBP   7   Choice Progect   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
RBP         12         - Cust Svs related         not_used         0	0 0
RBP13TOTAL INTANGIBLE PLANT0000	0 0
RBP 14	
RBP 15 C303 - INTANGIBLE PLANT - CUST SERVICE	
RBP         16         Customer Service         CUSTSVSX         6,057,549         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
RBP         19         G399.1 Asset Retirement Costs of General Plt         GENPLT         (370,458)         (190,947)         (179,211)         (64)	(0) (236)
RBP         20         Not Used         not_used         0	0 0
RBP         21         TOTAL ACCOUNTS C303-C390.4,G399         5,857,613         (190,947)         133,431         (64)	4,656,931 1,258,261
RBP 22	
RBP         23         TOTAL INTANGIBLE PLANT         5,857,613         (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         54,051,153         0	0 0
RBP         27         Not Used         not_used         0	0 0
RBP         28         TOTAL PRODUCTION PLANT         54,051,153         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         10,637,156         0	0 0
RBP         32         Not Used         0 <th< td=""><td>0 0</td></th<>	0 0
RBP         33         TOTAL STORAGE PLANT         10,637,156         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         5,421,128         0	0 0
RBP         37         G366 Structures & Improvements         PEAKHOUR_04         0 <td>0 0</td>	0 0
RBP         38         G367 Mains         PEAKHOUR_04         79,321,099         0         79,321,099         0	0 0
RBP         39         G369 Meas. & Reg. Station Equipment         PEAKHOUR_04         4,224,120         0         4,224,120         0	0 0
RBP         40         TOTAL TRANSMISSION PLANT         88,966,347         0         88,966,347         0	0 0
RBP 41	
RBP 42	
RBP 43	
RBP 44	

RBP 45

RBP 46

RBP 47

RBP 48

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 5 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
	-			(1)	(2)	(3)	(4)	(5)	(6)
RBP	49	GAS PLANT IN SERVICE CONTINUED							
RBP	50								
RBP		DISTRIBUTION PLANT							
RBP	52	G374-G375 Land & Structures							
RBP	53	General	DISTPLT	53,869,741	25,829,908	24,242,365	8,616	0	3,788,852
RBP	54	Not Used	not_used	0	0	0	0	0	0
RBP	55	Total Accounts G374-G375		53,869,741	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	2,609,642,309	0	0	0
RBP	59	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	56,400,874	0	56,400,874	0	0	0
RBP	60	Not Used	not_used	0	0	0	0	0	0
RBP	61	Total Account G376		2,666,043,183	0	2,666,043,183	0	0	0
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	0	170,186,128	0	0	0
RBP	67	Not Used	not_used	0	0	0	0	0	0
RBP	68	Total Account G378-G379		170,186,128	0	170,186,128	0	0	0
RBP	69								
RBP	70	G380 Services							
RBP	71	Firm Allocation	SERVICES_03	2,840,316,509	2,840,316,509	0	0	0	0
RBP	72	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	13,753,313	13,753,313	0	0	0	0
RBP	73	Not Used	not_used	0	0	0	0	0	0
RBP	74	Total Account G380		2,854,069,822	2,854,069,822	0	0	0	0
RBP	75	0004 Matana							
RBP	76	G381 Meters			0	0	0	0	
RBP	77 78	Firm Allocation	SMMETERS_07 TRANSPORT 07	257,229,506	0	0	0	0	257,229,506
RBP RBP	78 79	CIG, TSG-NF & CSG Redistribution Not Used	_	5,584 0	0	0	0 0	0 0	5,584 0
RBP	80	Total Account G381	not_used	257,235,090	0	0	0	0	257,235,090
RBP	80 81			257,255,090	0	0	0	0	257,255,090
RBP	82	G382 Meter Installations							
RBP	83	Firm Allocation	MTRINSTAL 07	145,987,951	0	0	0	0	145,987,951
RBP	84	CIG, TSG-NF & CSG Redistribution	TRANSPORT 07	1,592	0	0	0	0	1,592
RBP	85	Not Used	not_used	1,592	0	0	0	0	1,552
RBP	86	Total Account E382	not_useu	145,989,543	0	0	0	0	145,989,543
RBP	87			110,000,040	0	0	Ū	Ū	1 10,000,0 10
RBP	88								
RBP	89								
RBP	90								
	00								

RBP 91

RBP 92

RBP 93 RBP 94

RBP 95

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 6 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
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	38,504,809	0	0	0	0
RBP	103	Firm Allocation - Installation - G384	HSEREGINST_03	98,655,591	98,655,591	0	0	0	0
RBP	104	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	22,904	22,904	0	0	0	0
RBP	105	Not Used	not_used	0	0	0	0	0	0
RBP	106	Total Account G383-384		137,183,305	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	40,304,082	0	0	0	0
RBP	110	Firm Allocation - Meters	LRGMTR_07	40,304,082	0	0	0	0	40,304,082
RBP	111	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	1,440,400	1,440,400	0	0	0	0
RBP	112	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	1,440,400	0	0	0	0	1,440,400
RBP	113	Not Used	not_used	0	0	0	0	0	0
RBP	114	Total Account G385		83,488,964	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
RBP	117								
RBP	118	G387-Other Equipment							
RBP	119	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	1,011,930	0	0
RBP	120	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	509,787	509,787	0	0	0	0
RBP	121	Total Accounts G387		1,521,717	509,787	0	1,011,930	0	0
RBP	122								
RBP	123	G388 - Asset Retirement Obligations	PLT_376	10,834,324	0	10,834,324	0	0	0
RBP	124	-							
RBP	125	TOTAL DISTRIBUTION PLANT		6,380,421,816	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967
RBP	126								
RBP	127								
RBP	128								
RBP	129								

RBP

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RBP189RBP190RBP191RBP192

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 7 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBP	145	GAS PLANT IN SERVICE CONTINUED							
RBP	146								
RBP		GENERAL AND COMMON PLANT							
RBP	148	E390-E398 GENERAL PLANT							
RBP	149	Meter Related	METERPLT	0	0	0	0	0	0
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	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
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	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
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	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	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
RBP	166	Unassigned	TOTPLT	11,799,953.63	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	24,246,796	24,615,586	8,088	23,661,222	6,341,645
RBP	168			170 075 110	70 440 000	70 170 150	0 4 000	00 004 000	0.400.404
RBP		TOTAL GENERAL AND COMMON PLANT		173,675,146	73,110,922	70,476,452	24,389	23,661,222	6,402,161
RBP	170 171								
RBP				0 740 000 000	2 4 2 2 2 5 7 2 0 0	2 005 570 520	4 0 4 4 0 7 4	00 040 454	450 440 200
RBP RBP	172	TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
RBP	173								
RBP	174								
RBP	175								
NDP	170								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 8 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBD RBD	1 2	LESS: DEPRECIATION RESERVE & AMORT							
RBD	3	G301-G303 - INTANGILE PLANT - RESERVE							
RBD	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
RBD	5	Choice Progect	not_used	0	0	0	0	0	0
RBD	6	GSMIS - meter related	not_used	0	0	0	0	0	0
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 RBD	11 12	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
RBD		C303 - INTANGIBLE PLANT - CUST SERVICE							
RBD	14	Customer Service	CUSTSVSX	1,758,988	0	90,785	0	1,352,277	315,926
RBD	15	Measurement	MRCOST_07	41,423	0	0	0	0	41,423
RBD	16	Not Used	not_used	0	0	0	0	0	0
RBD	17	G399.1 Asset Retirement Costs of General Plt	GENPLT	0	0	0	0	0	0
RBD	18	Not Used	not_used	0	0	0	0	0	0
RBD	19			1,800,411	0	90,785	0	1,352,277	357,349
RBD	20			1,000,111	Ũ	00,100	•	1,002,211	007,010
RBD		TOTAL INTANGIBLE PLANT		1,800,411	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	56,481,321	0	0	0
RBD	25			, - ,-					
RBD	26	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	0	9,779,585	0	0	0
RBD	27								
RBD	28	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	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	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	1,014,058,840	0	0	0
RBD	36	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	19,298,130	0	19,298,130	0	0	0
RBD	37	Not Used	not_used	0	0	0	0	0	0
RBD	38	Total Account G376		1,033,356,970	0	1,033,356,970	0	0	0
RBD	39								
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	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	77,019,065	0	0	0
RBD	44	Not Used	not_used	0	0	0	0	0	0
RBD	45	Total Account G378-G379	_	77,019,065	0	77,019,065	0	0	0
RBD	46			, ,		, , ,			
RBD	47								
000	40								

RBD 48

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 9 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
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	783,395,795	0	0	0	0
RBD	55	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	6,209,011	6,209,011	0	0	0	0
RBD	56	Not Used	not_used	0	0	0	0	0	0
RBD	57	Total Account G380		789,604,806	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	19,192,159
RBD	61	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,301	0	0	0	0	3,301
RBD	62	Not Used	not_used	0	0	0	0	0	0
RBD	63	Total Account G381		19,195,460	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	42,287,036
RBD	67	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	565	0	0	0	0	565
RBD	68	Not Used	not_used	0	0	0	0	0	0
RBD	69	Total Account E382		42,287,602	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	18,990,814	0	0	0	0
RBD	73	Firm Allocation - Installation - G384	HSEREGINSTR_03	42,071,980	42,071,980	0	0	0	0
RBD	74	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	10,012	10,012	0	0	0	0
RBD	75	Not Used	not_used	0	0	0	0	0	0
RBD	76	Total Account G383-384		61,072,806	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	11,491,185	0	0	0	0
RBD	80	Firm Allocation - Meters	LRGMTRR_07	11,491,185	0	0	0	0	11,491,185
RBD	81	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	472,616	472,616	0	0	0	0
RBD	82	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	472,616	0	0	0	0	472,616
RBD	83	Not Used	not_used	0	0	0	0	0	0
RBD	84	Total Account G385		23,927,602	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
RBD	87	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	660,435	0	0	660,435	0	0
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	318,986	0	0	0	0
RBD	89								
RBD	90	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	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 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

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 10 of 35

	INE	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
NO. 1			BAGIO	(1)	(2)	(3)	(4)	(5)	(6)
RBD	07	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	97 98	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	90 99	GENERAL AND COMMON PLANT RESERVE							
	100	GENERAL AND COMMON FLANT RESERVE							
	100	E390-E398 GENERAL PLANT - RESERVE							
	102	Meter Related	METERPLT	0	0	0	0	0	0
	103	Regulator Plant Related	PLT 3834	0	0	0	0	0	0
	104	Appliance Safety Related	CINST 04	0	0	0	0	0	0
	105	Distribution Delivery	DISTPLTXMTR	48,514,558.42	25,006,078.87	23,469,169.02	8,341.63	0.00	30,968.91
RBD 1	106	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0
RBD 1	107	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
RBD 1	108	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
	109	Total Accounts E390-E398		48,514,558	25,006,079	23,469,169	8,342	0	30,969
	110								
	111	C389-C399 COMMON PLANT							
	112	ASB Work Related	CINST_04	0	0	0	0	0	0
	113	Meter Plant Related	METERPLT	0	0	0	0	0	0
	114	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
	115	Not Used	not_used	0	0	0	0	0	0
	116	Customer Service Related	CUSTSVSX	12,935,151.77	0.00	667,608.99	0.00	9,944,304.51	2,323,238.28
	117	Distribution Delivery Related	DISTPLTXMTR	4,030,076.32	2,077,240.51	1,949,570.30	692.93	0.00	2,572.57
	118	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
	119		TOTPLT	6,469,392.13	3,018,316.96	2,982,964.75	1,006.86	27,288.04	439,815.52
	120	Total Accounts C389-C399 Reserve		23,434,620	5,095,557	5,600,144	1,700	9,971,593	2,765,626
	121 122	TOTAL DEPRECIATION RESERVE & AMORT.		0.070.050.000	040 000 000	4 000 400 070	070 440	44 000 070	70,000,000
	122	TOTAL DEFRECIATION RESERVE & AWORT.		2,270,656,638	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
	123								
		NET GAS PLANT IN SERVICE		4,442,952,594	2,221,294,247	1,827,103,860	368,423	16,994,284	377,191,780
	125			4,442,952,594	2,221,294,247	1,027,103,000	300,423	10,994,204	511,191,700
	120								
	127								
	120								

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

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COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDeliverv	GStreetLighting	GCustomerService	GMeasurement
			27.010	(1)	(2)	(3)	(4)	(5)	(6)
RBO RBO RBO RBO	2 3 4	PLUS: ADDITIONS TO RATE BASE							
RBO RBO RBO RBO RBO RBO RBO RBO RBO RBO	5 6 7 8 9 10 11 12 13 14 15 16 17 18	Fuel Stock & Fuel Stock Expense Gas Stored Underground Cash (lead/lag) Prepayments/Working Funds Total Working Capital Net Plant Adds - Distribution Capital Stimulas Adjust Plant Held for Future Use Net Plant Adds - General & Other TOTAL ADDITIONS TO RATE BASE	PSTDPLT not_used not_used EXPENDITURES EXPENDITURES DISTPLT DISTPLT TOTPLT TOTPLT	39,734,287 0 252,143,812 433,030 292,311,129 949,257,898 0 96,280 240,277,244 1,481,942,551	18,604,096 0 126,214,711 216,760 145,035,567 455,158,010 0 44,920 120,128,777 720,367,274	18,395,049 0 78,127,462 134,176 96,656,687 427,183,339 0 44,394 98,810,751 622,695,170	6,206 0 103,902 178 110,286 151,833 0 15 19,925 282,059	0 0 22,423,012 38,509 22,461,521 0 0 406 919,060 23,380,987	$\begin{array}{c} 2,728,936\\ 0\\ 0\\ 25,274,724\\ 43,407\\ 28,047,067\\ 66,764,715\\ 0\\ 6,546\\ 20,398,732\\ 115,217,060\end{array}$
RBO RBO RBO RBO RBO		PLUS: DEDUCTIONS TO RATE BASE Customer Advances for Construction	MAIN_SERV TOTPLT	(19,722,411) (159,485,336)	(10,197,978) (74,408,427)	(9,524,433) (73,536,915)	0 (24,821)	0 (672,713)	0 (10,842,460)
RBO RBO RBO RBO RBO	23 24 25 26 27	Deferred Income Taxes and Credits ADIT Test/Post year Liberalized Depreciation	TOTPLT TOTPLT BALANCE_04 TOTPLT	(195,690,007) 128,670,440 2,823,347 8,400,204	(91,299,840) 60,031,633 0 3,919,144	(90,230,485) 59,328,509 2,823,347 3,873,241	(30,456) 20,026 0 1,307	(825,425) 542,735 0 35,432	(13,303,800) 8,747,538 0 571,080
RBO RBO RBO RBO RBO RBO	28 29 30 31 32 33	3% Investment Tax Credit Computer Software Capitalized Interest NJ Corporate Business Tax Defrd Tax & Consolidated Tax Adjustment Total Deferred Income Taxes and Credits	DISTPLT TOTPLT TOTPLTNET STATEINCTAX TOTPLT	0 0 70,915 3,451,998 (1,769,105,659) (1,821,378,762)	0,010,144 0 35,455 1,735,850 (825,382,278) (850,960,037)	0 29,163 1,382,171 (815,714,941) (838,508,996)	0 0 6 354 (275,334) (284,097)	00,402 0 271 31,711 (7,462,127) (7,677,403)	0 0 6,020 301,912 (120,270,979) (123,948,229)
RBO RBO RBO RBO	34 35 36 37	TOTAL DEDUCTIONS TO RATE BASE		(2,000,586,509)	(935,566,443)	(921,570,343)	(308,919)	(8,350,116)	(134,790,689)
RBO RBO RBO RBO RBO				3,924,308,636	2,006,095,079	1,528,228,687	341,564	32,025,156	357,618,151

RBO 43

RBO 44

RBO 45

RBO 46

RBO 47

RBO 48

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

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COS Test Year - 12 Months Actual 2016

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
REV REV	1 <b>O</b> I 2	PERATING REVENUES							
REV	3 SA	ALES REVENUES							
REV	4 B/	ASE RATE SALES @ EQUALIZED ROR 7.40%		889,088,117	355,490,354	353,170,108	426,256	81,491,837	98,509,562
REV	5 F	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0
REV	6 F	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
REV	7 T(	OTAL SALES OF GAS		889,088,117	355,490,354	353,170,108	426,256	81,491,837	98,509,562
REV	8								
REV	9 <b>O</b>	THER OPERATING REVENUES							
REV	10 C	G487-Forfeited Discounts	REVLATEP	925,271	265,742	516,156	0	33,798	109,575
REV	11 C	G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	0	44,808,832	0	0	0
REV	12 (	G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0
REV		G493-Rent from Gas Property	TOTPLT	347,393	162,077	160,179	54	1,465	23,617
REV	14 C	G495-Other Gas Revenues							
REV	15	Miscellaneous Gas Revenues	TOTREV	107,809	40,854	46,226	49	9,358	11,323
REV	16	Peak Shaving Revenues	BALANCE_04	4,061,953	0	4,061,953	0	0	0
REV	17 N	Not Used	not_used	0	0	0	0	0	0
REV	18 N	Not Used	not_used	0	0	0	0	0	0
REV	19 TC	OTAL OTHER OPERATING REV		50,251,258	468,673	49,593,345	103	44,621	144,515
REV	20								
REV	21 <b>O</b>	THER REVENUE SOURCES							
REV	22 N	Not Used	not_used	0	0	0	0	0	0
REV	23 N	Not Used	not_used	0	0	0	0	0	0
REV	24 TC	OTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
REV	25								
REV	26 LE	ESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV	27								
REV	28 <b>T(</b>	OTAL OPERATING REVENUES		939,339,375	355,959,028	402,763,454	426,359	81,536,458	98,654,077
REV	29								
REV	30								
REV	31								
REV	32								
REV	33								
REV	34								
REV	35								

REV 45

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REV 46

REV 47 REV 48

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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
E E	1 2	OPERATION & MAINTENANCE EXPENSE							
Е	3	MANUFACTURED GAS PRODUCTION EXPENSE							
Е	4	G710-G718 Production Expenses Incl Labor	BALANCE_04	251,901	0	251,901	0	0	0
Е	5		BALANCE_04	0	0	0	0	0	0
E	6		BALANCE_04	977,169	0	977,169	0	0	0
E	7		not_used	0	0	0	0	0	0
E E	8 9	TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	0	1,229,069	0	0	0
Е	10	OTHER GAS SUPPLY EXPENSE							
Е	11	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
Е	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
Е	14	G808.1,.2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0
Е	15	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
E	16								
E	17	Supply Related	not_used	0	0	0	0	0	0
Е	18	Distribution Related	TRANSPORT_04	5,670,771	0	5,670,771	0	0	0
E		TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	0	5,670,771	0	0	0
E		TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	0	6,899,840	0	0	0
E	21								
E		OTHER STORAGE EXPENSE							
E	23		BALANCE_04	161,767	0	161,767	0	0	0
E	24		BALANCE_04	312,637	0	312,637	0	0	0
E E	25 26	TOTAL OTHER STORAGE EXPENSE		474,404	0	474,404	0	0	0
E		TRANSMISSION EXPENSES							
E			TRANPLT	0 550 400	0	0.550.400	0	0	0
E	28	G850-G867 Transmission Exp TOTAL TRANSMISSION EXPENSE	TRANPLI	2,558,168 2,558,168	0	2,558,168 2.558,168	0	0	0 0
E	29 30	TOTAL TRANSWISSION EXPENSE		2,556,106	0	2,550,100	0	0	0
E		DISTRIBUTION EXPENSES							
E	32								
Ē	33	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
E	34	G871 Load Dispatching	TRANSPORT 04	0	0	0	0	ů 0	0
Ē	35	G872 Compressor Station Labor & Expenses	TRANSPORT 04	0	0	0	0	0	0
Ē	36	G874 Mains & Services	MAIN SERV	20,145,891	10,416,950	9,728,941	0	0	0
E	37	G875 Meas & Reg Station - General	PLT 3789	2,184,897	0	2,184,897	0	0	0
Е	38		PLT_3789	13,963	0	13,963	0	0	0
Е	39	G877 Meas & Reg Station - City Gate	PLT_3789	410,080	0	410,080	0	0	0
Е	40	G878 Meter & House Reg	PLT_3814	8,418,451	2,137,035	0	0	0	6,281,415
Е	41	G879 Customer Installations							
Е	42	- Customer Installations	CINST_04	24,548,330	0	24,548,330	0	0	0
Е	43	- Competitive Services by ASB	COMPSVSWK_04	0	0	0	0	0	0
Е	44	G880.0, 1, 2 Other Expenses	DISTEXPO	9,359,608	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
E	46	G881 Rents	TRANSPORT_04	20,476	0	20,476	0	0	0
E	47	Total Distribution Operation		65,101,696	14,661,914	43,103,659	0	0	7,336,123
Е	48								

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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
Е		<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>							
Е	50								
Е		DISTRIBUTION EXPENSES CONTINUED							
Е	52								
E	53		TLABDM	0	0	0	0	0	0
E	54	G886 Structures & Improvements	PLT_3745	4,408,455	2,113,803	1,983,885	705	0	310,062
E	55		PLT_376	12,392,584	0	12,392,584	0	0	0
E	56		PLT_377	0	0	0	0	0	0
Е	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	0	1,746,894	0	0	0
Е	58		PLT_3789	74,171	0	74,171	0	0	0
Е	59		PLT_3789	2,032,508	0	2,032,508	0	0	0
Е	60	G892 Services	SERVICES	4,033,930	4,033,930	0	0	0	0
Е	61	G893 Meters & House Reg							
Е	62	G893.1 - Meters	SMMETERS_07	10,857,110	0	0	0	0	10,857,110
Е	63	G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0
Е	64	Not Used	not_used	0	0	0	0	0	0
Е	65	G894 Maint of Other Equipment							
E	66	G894.0 - Maint of Other Equip	DISTEXPM	0	0	0	0	0	0
Е	67	G894.1 - Maint of Gas Streetlights	DIRSLG_05	283,468	0	0	283,468	0	0
E	68	Total Distribution Maintenance		35,829,120	6,147,733	18,230,042	284,173	0	11,167,172
E	69	TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	20,809,647	61,333,701	284,173	0	18,503,295
Е	70								
Е	71	TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)		112,092,298	20,809,647	72,495,182	284,173	0	18,503,295
Е	72								
Е	73								
Е	74	CUSTOMER ACCOUNTS EXPENSES							
Е	75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0
Е	76	•							
Е	77	5	MRCOST 07	12,640,464	0	0	0	0	12,640,464
E	78	5	BILLING 06	0	0	0	0	0	0
Ē	79		MRCOST_07	0	0	0	0	0	0
E	80	G903 Customer Records and Collection		Ŭ	Ũ	Ŭ	Ŭ	Ŭ	•
Ē	81	- SONP/RNP	CUSTAVG 06	1,016,462	0	0	0	1,016,462	0
Ē	82	- Meter O&M Related	METERPLT	44,809	0	0	0	0	44,809
Ē	83		MRCOST 07	82,681	0	Ő	ů 0	Ő	82,681
E	84	5	BILLING 06	12,406,599	0	0	0	12,406,599	02,001
Ē	85		ACCTMAINT_06	33,695,241	0	ů 0	0	33,695,241	0
E	86		UTILWORK_04	2,295,820	0	2,295,820	0	00,000,241	0
E	87	- Remaining	BILLING_06	6,765,990	0	2,295,020	0	6,765,990	0
E	88		not_used	0,705,990	0	0	0	0,705,990	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	12,916,757	12,813,887	0	2,977,577	3,563,987
E	89 90	G904 Uncollectible Accounts G905 Misc Customer Accounts	CUSTACCTS	32,272,208	12,916,757	12,813,887	0	2,977,577	3,563,987
E	90 91	TOTAL CUSTOMER ACCTS EXPENSE	CUSTACCIS	-	-	-	0	-	-
E	91 92			101,220,275	12,916,757	15,109,707	0	56,861,869	16,331,941
E									
E	93								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 15 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
E E E	98	OPERATION & MAINTENANCE EXPENSE CONTINUED CUSTOMER SERVICE & INFO EXPENSES							
E	100	G907 & 908 - Customer Service & Information							
E	101	- Billing	BILLING_06	107,720	0	0	0	107,720	0
E	102	- Acct Maint Related	ACCTMAINT_06	237,202	0	0	0	237,202	0
Е	103	- Utility Work Related	UTILWORK_04	1,289,604	0	1,289,604	0	0	0
Е	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	0	83,593	0	0	0
E	108	- Remaining	ACCTMAINT_06	422,272	0	0	0	422,272	0
E		TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	0	1,373,197	0	767,194	0
E	110								
E		SALES EXPENSES		001101				•	<u>^</u>
E	112	G912 - Demonstrating and Selling	UTILWORK_04	924,164	0	924,164	0	0	0
E	113	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
E E	114	G916 - Miscellaneous	UTILWORK_04	•	0	•	0	0	0
E	115	SALES EXPENSES TOTAL (ACCT 916)		924,164	0	924,164	0	0	0
E		TOTAL OPER & MAINT EXCL A&G		216,377,128	33,726,404	89,902,250	284,173	57,629,063	34,835,237
E	118	TOTAL OPER & MAINT EXCLAG		210,377,120	33,720,404	69,902,250	204,173	57,029,005	34,035,237
E	119								
E		ADMINISTRATIVE & GENERAL EXPENSE							
Ē	120	G920 A&G Salaries	LABOR	3,929,409	263,173	2,408,197	2,238	793,348	462,453
Ē	122	G921 Office Supplies & Exp	LABOR	1,584,556	106,126	971,119	902	319,922	186,487
Ē	123	G923 Outside Services Employed	Eleon	1,001,000	100,120	071,110	002	010,022	100,101
Ē	124	- Gas Peaking Plant Related	BALANCE 04	17	0	17	0	0	0
Ē	125	- Remaining	TOMXFUEL904	39,493,695	3,916,805	18,990,379	50,413	10,508,758	6,027,340
Ē	126	G924 Property Insurance	TOTPLT	290.662	135,609	134,021	45	1,226	19,760
Ē	127	G925 Injuries & Damages	LABOR	4,878,224	326,720	2,989,693	2,778	984,914	574,119
E	128	G926 Employee Pension & Benefits		.,,		_,,	_,		,
Е	129	- Gas Peaking Plant Related	BALANCE 04	218,107	0	218,107	0	0	0
Е	130	- Remaining	LABOR	42,964,638	2,877,566	26,331,521	24,469	8,674,568	5,056,514
Е	131	G928 Regulatory Comm Exp	TRANSPORT_04	4,531,596	0	4,531,596	0	0	0
Е	132	G929 Duplicate Charges - credit	INTRAREV	(615,275)	(121,516)	(429,269)	(0)	(10,331)	(54,159)
Е	133	G930.1 General Advertising Expenses	TRANSPORT_04	1,729,189	0	1,729,189	0	0	0
E	134	G930.2 Misc General Expenses	TRANSPORT_04	2,647,808	0	2,647,808	0	0	0
E	135	G931 Rents	AGEXP	3,806,384	281,610	2,262,950	3,034	798,258	460,533
E	136	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0
Е	137	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
Е	138	Not Used	not_used	0	0	0	0	0	0
Е		TOTAL A&G EXPENSE		105,459,010	7,786,093	62,785,327	83,879	22,070,665	12,733,046
Е	140								
E		TOTAL OPERATION & MAINTENANCE EXPENSES		321,836,138	41,512,498	152,687,578	368,053	79,699,728	47,568,282
E	142								
E	143								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 16 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDeliverv	GStreetLighting	GCustomerService	GMeasurement
NO.	NO.	DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)
DE DE	2	DEPRECIATION AND AMORTIZATION EXPENSES							
DE		G403 DEPRECIATION EXPENSE							
DE	4	Production Plant	BALANCE_04	1,503,562	0	1,503,562	0	0	0
DE	5	Storage Plant	BALANCE_04	304,695	0	304,695	0	0	0
DE	6	Transmission Plant	TRANPLT	1,844,051	0	1,844,051	0	0	0
DE	7	Distribution Plant	DISTPLT	109,035,692	52,281,333	49,068,047	17,440	0	7,668,872
DE	8	General and Common Plant	COMGENPLT	10,674,242	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
DE	10	TOTAL DEPRECIATION EXPENSE		123,362,242	56,774,801	57,051,906	18,939	1,454,242	8,062,355
DE	11								
DE		G404.3 AMORT OF OTHER LIMITED TERM PLANT							
DE	13	Customer Service Related	CUSTSVSX	234,265	0	12,091	0	180,099	42,076
DE	14	AWMS	DISTPLT	0	0	0	0	0	0
DE	15	Distribution	DISTPLT	540,220	259,029	243,109	86	0	37,996
DE	16	Metering	METERPLT	29,719	0	0	0	0	29,719
DE	17	All Other	PSTDPLT	0	0	0	0	0	0
DE	18	TOTAL AMORT OF OTHER LIMITED TERM PLT		804,204	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
DE	22	Excess Cost of Removal	TOTPLT	(13,200,000)	(6,158,505)	(6,086,373)	(2,054)	(55,678)	(897,390)
DE	23	TOTAL AMORT OF PROPERTY LOSSES		(13,200,000)	(6,158,505)	(6,086,373)	(2,054)	(55,678)	(897,390)
DE	24								
DE	25	TOTAL AMORTIZATION EXPENSE		(12,395,796)	(5,899,476)	(5,831,173)	(1,968)	124,421	(787,600)
DE	26								
DE		TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		110,966,446	50,875,325	51,220,732	16,971	1,578,663	7,274,755
DE	28								
DE	29								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 17 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
EO EO	1 2	OTHER OPERATING EXPENSES							
ĒÕ		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	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	37,928.07	347,065.42	322.52	114,336.07	66,647.92
EO	7	Fed Insur Contr & UnempTax	LABOR	12,535,434.00	839,563.48	7,682,528.20	7,139.14	2,530,906.39	1,475,296.79
EO	8	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	73,813.00	0.00	73,813.00	0.00	0.00	0.00
EO	9	Miscellaneous State and Municipal Tax	TOTPLT	814,676.00	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
EO	11	TOTAL TAXES OTHER THAN INCOME		18,555,601	3,387,574	10,584,090	8,299	2,667,936	1,907,703
EO	12								
EO	13	PROFORMA EXPENSE ADJUSTMENTS							
EO	14	Adj #1 - Annualization of Wages	LABOR	(4,769,395)	(319,431)	(2,922,995)	(2,716)	(962,942)	(561,311)
EO	15	Adj #2 - Annualization of Payroll Taxes	LABOR	(331,332)	(22,191)	(203,062)	(189)	(66,896)	(38,995)
EO	16	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	191,108	95,546	78,591	16	731	16,224
EO	17	add'I tax effects on rev req	TOTPLTNET	131,983	65,986	54,276	11	505	11,205
EO	18	Adj #4 - Pension and Fringe Benefits	LABOR	(22,997,999)	(1,540,296)	(14,094,667)	(13,098)	(4,643,300)	(2,706,637)
EO	19	Adj #5 - Gas COLI Interest Expense	LABOR	(933,390)	(62,514)	(572,042)	(532)	(188,452)	(109,851)
EO	20	add'I tax effects on rev req	LABOR	(644,615)	(43,173)	(395,062)	(367)	(130,148)	(75,865)
EO	21	Postage	CUSTACCTS	0	0	0	0	0	0
EO	22	· · · · · · · · · · · · · · · · · · ·	TRANSPORT_04	8,558	0	8,558	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	35,405	16,518	16,325	6	149	2,407
EO	25	add'l tax effects on rev req	TOTPLT	24,451	11,408	11,274	4	103	1,662
EO	26	Management/Affiliated Standards Audit	TOTPLT	0	0	0	0	0	0
EO	27	Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
EO	28	Adj #8 - Real Estate Taxes	TOTPLT	(480,915)	(224,372)	(221,744)	(75)	(2,029)	(32,695)
EO	29	Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
EO	30	Adj #9 - Insurance	TOTPLT	(77,616)	(36,212)	(35,788)	(12)	(327)	(5,277)
EO	31	.,	TOTPLT	(12,481,806)	(5,823,429)	(5,755,222)	(1,943)	(52,649)	(848,564)
EO	32		TOTPLT	(8,805,615)	(4,108,290)	(4,060,171)	(1,370)	(37,142)	(598,641)
EO	33	, , , , , , , , , , , , , , , , , , , ,	not_used	0	0	0	0	0	0
EO	34	.,	DEPREXP	(66,560,763)	(30,633,150)	(30,782,664)	(10,219)	(784,644)	(4,350,087)
EO	35		DISTPLT	0	0	0	0	0	0
EO	36		TOTPLT	(11,014,753)	(5,138,971)	(5,078,780)	(1,714)	(46,460)	(748,828)
EO	37	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
EO	38	,,	TOTPLT	0	0	0	0	0	0
EO	39	, , , , , , , , , , , , , , , , , , , ,	TOTPLT	32,738	15,274	15,095	•	138	2,226
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	· · · · · · · · · · · · · · · · · · ·	TOTPLT	0	0	•	0	v	(201.020)
EO EO	43 44	· · · · · · · · · · · · · · · · · · ·	CUSTSVSX LABOR	(1,679,429)	(162.204)	(86,679)	0	(1,291,114)	(301,637)
		· · · · · · · · · · · · · · · · · · ·		(2,424,246)	(162,364)	(1,485,735)	(1,381)	(489,456)	(285,310)
EO EO	45	Adj #21 - Energy Strong / GSMP Revenue Adjustment TOTAL PROFORMA EXPENSE ADJUSTMENTS	TOTPLT	7,322,590	3,416,380	3,376,365	1,140	30,887	497,819
EO	40 47	I UTAL FRUFURIVIA EAFENDE ADJUDTIVIENTO		(125,455,038)	(44,493,282)	(62,134,126)	(32,434)	(8,663,044)	(10,132,151)
EO		TOTAL OTHER OPERATING EXPENSES		(106,899,437)	(41,105,708)	(51,550,037)	(24,135)	(5,995,109)	(8,224,449)

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 18 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
TI TI	1 2	DEVELOPMENT OF INCOME TAXES							
TI TI	3	TOTAL OPERATING REVENUES LESS:	SCH REV, LN 28	939,339,375	355,959,028	402,763,454	426,359	81,536,458	98,654,077
TI	5	<b>OPERATION &amp; MAINTAINENCE EXPENSE</b>	SCH E, LN 141	321,836,138	41,512,498	152,687,578	368,053	79,699,728	47,568,282
ΤI	6	DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 27	110,966,446	50,875,325	51,220,732	16,971	1,578,663	7,274,755
ΤI	7		SCH EO, LN 48	(106,899,437)	(41,105,708)	(51,550,037)	(24,135)	(5,995,109)	(8,224,449)
TI	8	NET OPERATING INCOME BEFORE TAXES		613,436,229	304,676,912	250,405,181	65,471	6,253,176	52,035,489
ΤI		LESS:							
TI	10		TOTPLTNET	65,316,923	32,655,785	26,860,697	5,416	249,837	5,545,188
TI		TOTAL OPERATING INCOME BEFORE TAXES		548,119,305	272,021,127	223,544,484	60,054	6,003,339	46,490,301
TI	12								
TI TI		TAX ADJUSTMENTS - FEDERAL							
	14			005 000	454.000	4 40 05 4	54	4.074	00.005
TI TI		Credits & Adjustments	TOTPLT TOTPLT	325,000 0	151,630 0	149,854 0	51 0	1,371 0	22,095 0
TI		Repair Allowance Uncollectible Accounts - Writeoff	EXP_904	0 1,729,674	692,292	686,778	0	159,587	191,017
TI		Injuries and Damages	TOTPLT	606,244	282,845	279,532	94	2,557	41,215
τi		Meals & Entertainment	LABOR	172,075	11,525	105,458	94 98	34,742	20,251
τi		Company owned life insurance	LABOR	(367,196)	(24,593)	(225,041)	(209)	(74,137)	(43,215)
ті		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(563,828)	(463,772)	(94)	(4,314)	(95,742)
TI		Medicare Subsidy	LABOR	316,199	21,177	193,787	180	63,841	37,213
TI		Allowable Depreciation	DEPREXP	(158,671,156)	(73,024,964)	(73,381,382)	(24,360)	(1,870,477)	(10,369,973)
ΤI	24	Book Depreciation	DEPREXP	0	0	0	0 Ó	0	0
ΤI	25	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
ΤI	26	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
ΤI	27	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0
ΤI		*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
ΤI		AFUDC / IDC	TOTPLT	(124,561)	(58,114)	(57,433)	(19)	(525)	(8,468)
ΤI		Cost of removal	TOTPLT	0	0	0	0	0	0
TI		*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
TI		*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
TI		*SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0	0
TI TI		Deferred Comp - officers	LABOR	(5,518) 0	(370)	(3,382)	(3)	(1,114)	(649) 0
TI		*Deduction of Securitizartion Accrued vacation pay adjustment	not_used LABOR	85,318	5,714	52,288	49	0 17,226	10,041
ті		3rd Party Claims	TOTPLT	(948)	(442)	(437)	(0)	(4)	(64)
τi		Gain/loss bond reacq	not used	(040)	(442)	(431)	(0)	(4)	(04)
τi		Amortization of Call Option Sale	LABOR	0	0	0	ů 0	0	0
TI		Contribution in Aid of Construct	TOTPLTNET	(573,555)	(286,754)	(235,867)	(48)	(2,194)	(48,693)
TI		Pension Accrual Adjustment	LABOR	3,900,029	261,205	2,390,191	2,221	787,417	458,995
ΤI		Unallowable OPEB Amortization	LABOR	(6,122,331)	(410,044)	(3,752,162)	(3,487)	(1,236,100)	(720,538)
ΤI	43	NJ BPU assessment	TOTPLTNET	115,925	57,958	47,672	10	443	9,842
ΤI	44	Unicap book/tax inventory	TOTPLTNET	30,217	15,107	12,426	3	116	2,565
ΤI		W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	23,782	217,619	202	71,692	41,790
ΤI		Diesel Fuel Tax Credit	not_used	0	0	0	0	0	0
ΤI		Deferred Depreciation & Return on CIP II	TOTPLTNET	38,244	19,120	15,727	3	146	3,247
TI		Capitalized Interest - Section 263A	TOTPLT	254,491	118,734	117,343	40	1,073	17,301
TI		Clause - Deferred Fuel	not_used	0	0	0	0	0	0
TI		Restricted Stock - Permanent		(313,507)	(20,997)	(192,137)	(179)	(63,297)	(36,897)
TI		Materials & Supplies Reserve		(659,085)	(307,498)	(303,897)	(103)	(2,780)	(44,807)
TI TI		Amortization of Reacquisition of Pref Stock Lobbying Expenses	TOTPLTNET LABOR	(5,087) 181,641	(2,544) 12,165	(2,092) 111,321	(0) 103	(19) 36,673	(432) 21,377
	55	LODANIA LAPONDO		101,041	12,105	111,321	103	50,075	21,077

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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
TI TI TI TI TI TI TI TI	55 56 57 58 59 60 61	Penalties Dividends Received Deduction Real Estate Taxes Line Pack Adjustment Legal Reserves PIP Adjustment Casualty Insurance Proceeds Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin 47, Rabbi Trust) <b>TOTAL TAX ADJUSTMENTS - FEDERAL</b>	not_used TOTPLTNET TOTPLTNET TOTPLTNET TOTPLTNET LABOR TOTPLT TOTPLT	0 (14,574) (370,590) (31,240) (53,487) (163,297) (141,430) 9,119 (160,626,053)	0 (7,287) (185,280) (15,619) (26,741) (10,937) (65,985) 4,255 (73,334,488)	0 (5,994) (152,400) (12,847) (21,996) (100,079) (65,212) 4,205 (74,591,927)	0 (1) (31) (3) (4) (93) (22) 1 (25,600)	0 (56) (1,418) (119) (205) (32,970) (597) 38 (2,113,402)	$\begin{matrix} 0 \\ (1,237) \\ (31,462) \\ (2,652) \\ (4,541) \\ (19,218) \\ (9,615) \\ 620 \\ (10,560,635) \end{matrix}$
TI TI TI		DEVELOPMENT OF INCOME TAXES CONTINUED							
TI TI TI TI TI TI TI	69 70 71 72 73 74	TAX ADJUSTMENTS - STATE Reverse TEFA Federal Depreication Reversal State Tax Depreciation Amortization of Service's Asset Sale NOL Utilization TOTAL TAX ADJUSTMENTS - STATE	TEFA_04 TOTPLT DEPREXP TOTPLTNET TOTPLTNET	0 78,560,441 23,048,241 0 0 101,608,681	0 36,652,642 10,607,454 0 0 47,260,095	0 36,223,345 10,659,226 0 0 46,882,572	0 12,227 3,538 0 0 15,765	0 331,370 271,702 0 0 603,071	0 5,340,857 1,506,321 0 0 6,847,178
TI TI TI TI TI TI	77 78	TAXABLE NET INCOME - STATE State Tax Liability at 9.000% Prior Year Adjustment & State Credit TOTAL STATE INCOME TAX LIABILITY	TOTPLTNET	489,101,934 44,019,174 0 44,019,174	245,946,734 22,135,206 0 22,135,206	195,835,129 17,625,162 0 17,625,162	50,219 4,520 0 4,520	4,493,008 404,371 0 404,371	42,776,844 3,849,916 0 3,849,916
TI TI TI TI TI	81 82 83 84 85	TAXABLE NET INCOME - FEDERAL Federal Tax Liability at 35.000% Prior Yr & Oth Adjustments Not Used TOTAL FEDERAL INCOME TAX LIABILITY	TOTPLTNET not_used	343,474,078 120,215,927 0 120,215,927	176,551,433 61,793,001 0 61,793,001	131,327,395 45,964,588 0 0 45,964,588	29,934 10,477 0 10,477	3,485,566 1,219,948 0 1,219,948	32,079,750 11,227,913 0 11,227,913
TI TI TI TI TI TI TI TI TI	88 89 90 91 92 93 94	TOTAL INCOME TAX EXPENSE TAX RATES FEDERAL TAX RATE - CURRENT NEW JERSEY CORP BUSINESS TAX RATE CUSTOMER ACCT UNCOLLECTIBLE RATE EFFECTIVE TAX RATE COMPOSITE RATE 1 - EFFECTIVE TAX RATE	35.000% 9.000% 0.000% 40.850% 40.850% 59.15000%	164,235,101	83,928,208	63,589,750	14,997	1,624,319	15,077,829

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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
TI	97 98	DEVELOPMENT OF OPERATING INCOME ADJUSTED							
TI TI		G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
ті		Depreciation	DEPREXP	156,532,670	72,040,773	72,392,387	24,032	1,845,267	10,230,212
ті		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
ΤI		Clause - Deferred Fuel	not used	0	0	0	0	0	0
ΤI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
ΤI	105	AFUDC / IDC	TOTPLT	124,561	58,114	57,433	19	525	8,468
ΤI	106	Capitalized interest-Section 263A	TOTPLT	(254,491)	(118,734)	(117,343)	(40)	(1,073)	(17,301)
TI	107	Cost of removal	TOTPLT	0	0	0	0	0	0
ΤI		*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
ΤI	109	*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
ΤI	110	*SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0	0
TI		Deferred Comp - Officers	LABOR	5,518	370	3,382	3	1,114	649
ΤI		*Deduction of Securitizartion	not_used	0	0	0	0	0	0
TI		Accrued vacation pay adjustment	LABOR	(85,318)	(5,714)	(52,288)	(49)	(17,226)	(10,041)
ΤI		3rd Party Claims & Injuries & Damages	TOTPLT	(97)	(45)	(45)	(0)	(0)	(7)
TI		Gain/loss bond reacq	not_used	0	0	0	0	0	0
TI		Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
TI		Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
TI		Contribution in Aid of Construct	TOTPLTNET	573,555	286,754	235,867	48	2,194	48,693
TI		Pension Accrual Adjustment	LABOR	(3,900,029)	(261,205)	(2,390,191)	(2,221)	(787,417)	(458,995)
TI		Unallowable OPEB Amortization	LABOR	6,122,331	410,044	3,752,162	3,487	1,236,100	720,538
TI		Fin Def-Energy Competition Act Ct	TOTPLT	518	242	239	0	2	35
TI		Rabbi Trust Unrealized Losses		2,291	153	1,404	1	463	270
TI		Additional Real Estate Taxes	TOTPLT	370,590	172,900	170,875	58	1,563	25,194
		PIP Adjustment		163,297	10,937	100,079	93	32,970	19,218
TI TI		Deferred NJ Corp Bus Tax(Net of FIT) Misc	TOTPLTNET TOTPLT	0	0	0	0 22	0 597	0
TI		Construction Period Interest	TOTPLT	141,450 0	65,994 0	65,221 0	22	597	9,616 0
TI		Cost of Removal-Flowthrough	TOTPLT	0	0	0	0	0	0
TI		Deferred Return on CIP II	TOTPLT	(26,238)	(12,241)	(12,098)	(4)	(111)	(1,784)
TI		Deferred Depreciation on CIP II	TOTPLT	(12,006)	(12,241) (5,602)	(12,098)	(4)	(111) (51)	(1,734) (816)
TI		Investment Tax Credit	TOTPLT	(1,268,004)	(591,592)	(584,663)	(197)	(5,348)	(86,204)
TI		Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(1,200,004)	(57,958)	(47,672)	(10)	(443)	(9,842)
TI		Legal Reserves	LABOR	53,487	3,582	32,781	30	10,799	6,295
TI		Line Pack Adjustment	TOTPLT	31,240	14,575	14,405	5	132	2,124
TI		Materials & Supply	TOTPLT	659,085	307,498	303,897	103	2,780	44,807
TI		Medicare Subsidy - Temp NC	LABOR	(316,199)	(21,177)	(193,787)	(180)	(63,841)	(37,213)
TI		TOTAL DEFERRED INCOME TAX	2.2011	158,802,288	72,297,669	73,726,508	25,198	2,258,996	10,493,917
TI	138			,,	,,		,	_,,	,,,
τi		This Section is not used at this time							
TI	140	PROFORMA OPERATING INCOME ADJUSTMENTS							
TI		Not Used	not used	0	0	0	0	0	0
TI		Not Used	not_used	0	0	0	0	0	0
TI		Not Used	not_used	0	0	0	0	0	0
ΤI	144	OPERATING INCOME ADJUSTED		290,398,839	148,451,036	113,088,923	25,276	2,369,862	26,463,743

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

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COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
LR	1	DEVELOPMENT OF LABOR ALLOCATION FACTOR							
LR LR	2 3								
LR	-	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	792,921	0	792,921	0	0	0
LR		G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	0	4,135,706	0	0	0
LR	6	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	0	246,879	0	0	0
LR	7	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	0	461,212	0	0	0
LR	8								
LR		DISTRIBUTION LABOR EXPENSE							
LR	10								
LR	11		TLABDO	0	0	0	0	0	0
LR	12		EXP_871	0	0	0	0	0	0
LR	13		EXP_872	0	0	0	0	0	0
LR	14		EXP_874	13,057,133	6,751,526	6,305,608	0	0	0
LR	15		EXP_8757	1,194,470	0	1,194,470	0	0	0
LR	16		EXP_878	5,986,888	1,519,780	0	0	0	4,467,108
LR	17		EXP_879	80,906,789	0	80,906,789	0	0	0
LR	18		EXP_8801	2,537,720	571,534	1,680,217	0	0	285,968
LR	19		EXP_8803	0	0	0	0	0	0
LR LR	20		EXP_881	0	0	•	0	0	•
	21			103,683,001	8,842,840	90,087,085	0	0	4,753,077
LR LR	22 23		TLABDM	0	0	0	0	0	0
	23 24	1 8 8	EXP 886	1,646,174	789,321	740,808	263	0	115,781
LR	24		EXP_887	5,402,667	109,321	5,402,667	203	0	115,781
LR	26		EXP_888	0,402,007	0	0,402,007 0	0	0	0
LR	20		EXP_8891	2,314,353	0	2,314,353	0	0	0
LR	28	0	EXP 892	2,074,639	2,074,639	2,014,000	0	0	0
LR	29		EXP_893	7,565,228	2,074,000	0	0	0	7,565,228
LR	30		EXP_894	98,629	0	0	98.629	0	0
LR	31		not_used	0	0	0	0	0	0
LR	32		not_dood	19,101,689	2,863,960	8,457,828	98,892	0	7,681,009
LR		TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	11,706,799	98,544,912	98,892	0	12,434,086
LR	34			,,	, ,		,	-	,,
LR		G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	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	1,525,802	0	852,453	0
LR		G911-G916 SALES EXPENSE	SALESEXP	269,430	0	269,430	0	0	0
LR	38	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	288,713	2,320,027	3,110	818,392	472,148
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	11,995,512	109,766,396	102,003	36,161,074	21,078,740
LR	42								
LR	43								
LR	44								
	45								

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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
110.	NO.		BAOIO	(1)	(2)	(3)	(4)	(5)	(6)
~ ~									
CA		DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR							
CA CA	2	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA		PRODUCTION PLANT - G301-G303	PRODPLT	0 727,439	0	727,439	0	0	0
CA		STORAGE PLANT - G360-G363	STORPLT	312,169	0	312,169	0	0	0
CA		TRANSMISSION PLANT - G365-G371	TRANPLT	312,109	0	312,109	0	0	0
CA	7	TRANSMISSION FLANT - 0505-0571	INAMELI	0	0	0	0	0	0
CA		DISTRIBUTION PLANT							
CA	9	G374 Land and Land Rights & G375 Structure & Improvements	PLT 3745	826,172	396,140	371,792	132	0	58,108
CA	10		PLT_376	116,314,171	0	116,314,171	0	0	0
CA	11	G377 Compressor Station Equipment	PLT 377	0	0	0	0	0	0
CA	12		PLT 3789	4,127,895	Ő	4,127,895	0	0	ů
CA	13		SERVICES	397,544,204	397,544,204	1,121,000	0	0	ů 0
CA	14	G381 Meters	PLT_381	36,350,464	0	0	0	0	36,350,464
CA	15		PLT_382	202,082	0	0	0	0	202,082
CA	16		PLT 3834	149,016	149,016	0	0	0	0
CA	17		PLT 385	11,305,357	5,652,678	0	0	0	5,652,678
CA		TOTAL DISTRIBUTION PLANT		566,819,360	403,742,038	120,813,858	132	0	42,263,332
CA	19			,,	,,	,,			,,
ĊA	20	COMMON PLANT	COMPLT	0	0	0	0	0	0
CA	21	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	3,359,507	3,153,027	1,121	0	4,161
CA	22								
CA	23								
CA	24	TOTAL CAPITAL ADDITIONS		574,376,783	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								

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

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SCH			ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF AF	2	ALLOCATION FACTOR TABLE EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF AF		CAPACITY RELATED							
AF AF	5	; Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287					
AF	7			.,					
AF	8								
AF AF	9 10								
AF	11								
AF	12								
AF AF	13 14								
AF	14								
AF	16	i							
AF			TRANSPORT 04	2 464 240 747					
AF AF	18	Annual transported gas @mtr - delivery Balancing therms - delivery	TRANSPORT_04 BALANCE_04	2,461,249,717 1,393,064,631					
AF	20	Annual transported gas @mtr - access	TRANSPORT_03	2,461,249,717					
AF		Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717					
AF	22			0					
AF AF	23 24	TEFA \$ responsibility W/N - delivery	TEFA_04	0					
AF	25								
AF	26								
AF	27								
AF AF	28 29								
AF	30								
AF	31								
AF	32 33								
AF AF	33 34								
AF	35								
AF		BILLING DETERMINANTS							
AF AF	37	Number of Customers		1,816,880					
AF		Transported Gas at Meter (calendar)		2,461,249,717					
AF	40			_,,,.					
AF	41								
AF AF	42 43								
AF	43								
AF	45	i							
AF	46	i							
AF AF	47 48								
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## PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF AF	50	ALLOCATION FACTOR TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	51								
AF		CUSTOMER RELATED							
AF	53								
AF		G380 services - access	SERVICES_03	1,215,971,988					
AF		Cust Installns LDC G879 - delivery	CINST_04	100					
AF		Avg Customer Bills - delivery	CUSTAVG_04	1,103,707					
AF		Avg Customer Bills - cust svs	CUSTAVG_06	1,103,707					
AF		G381 meters - measurement	SMMETERS_07	95,374,258					
AF	59			40 500 445					
AF		Billing Function costs - cust svs	BILLING_06	13,588,445					
AF		Competitive Service work - delivery	COMPSVSWK_04	100					
AF	62			F7 004 700					
AF		Account Maint - cust svs	ACCTMAINT_06	57,801,700					
AF		G382 meter install - measurement	MTRINSTAL_07	149,490,508					
AF		G383 house regulators - access	HOUSEREG_03	27,727,735					
AF		G384 house reg install - access	HSEREGINST_03	49,550,720					
AF		G385 Irg regulators - access	LRGREG_03	2,654,025					
AF		G385 Irg mtrs - measurement	LRGMTR_07	46,733,414					
AF AF		G380 services - reserve - access	SERVICESR_03	302,367,424					
		G381 meters - reserve - measurement	SMMETERSR_07	39,638,103					
AF AF		G382 meter install - reserve -measurement	MTRINSTALR_07	70,947,689					
		G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744					
AF		G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635					
AF AF		G385 Irg regulators - reserve - access	LRGREGR_03 LRGMTRR 07	384,163					
AF		G385 lrg mtrs - reserve - measurement Direct LVG - delivery	DIRLVG 04	7,737,443 <b>1</b>					
AF		Direct LVG - cust svs	DIRLVG_04	1					
AF		Direct SLG - streetlights	DIRSLG_05	1					
AF		Meter Reading Costs - measurement	MRCOST_07	13,815,195					
AF		Other Utility work by Cust Ops - delivery	UTILWORK 04	4,987,422					
AF		Other Utility work by Cust Ops - delivery	UTILWORK 04	4,987,422					
AF		Direct SLG - access	DIRSLG_03	4,507,422					
AF		Direct Competitive Services - delivery	DIRCOMPSVS 04	0					
AF		Direct TSG-F - access	DIRTSGF 03	1					
AF		Direct TSG-F - delivery	DIRTSGF 04	1					
AF		Direct TSG-F - measurement	DIRTSGF_07	1					
AF	87			•					
AF		Direct - RSG - delivery	DIRRSG_04	1					
AF	89		Dir((60_04	•					
AF	90								
AF	90 91								
AF		Choice - delivery	CHOICE 04	1,956,016					
AF	93		0.10102_04	1,000,010					
AF	94								
AF	95								
AF	96								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF	97	ALLOCATION FACTOR TABLE CONTINUED							
AF		INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	99								
AF	100	Dummy allocator for unused lines	not_used	0					
AF	101								
AF		Plant Related							
AF		Acct G301-G303 Intangible Plt	INTANGPLT	0					
AF		Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613					
AF		Production Plant Total	PRODPLT	54,051,153					
AF		Storage Plant Total	STORPLT	10,637,156					
AF		Transmission Plant Total		88,966,347					
AF		Distribution Plant Total	DISTPLT	6,380,421,816					
AF		G391-G398 General Plant	GENPLT	94,801,809					
AF		Common Plant	COMPLT	78,873,337					
AF		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146					
AF		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472					
AF AF	113	Total Plant	TOTPLT	6,713,609,232					
AF		Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701					
AF		Acct G374-375 - Land & Structures	PLT 3745	53,869,741					
AF		Acct G376 - Mains	PLT 376	2,666,043,183					
AF		Acct G377 - Compressor Station Equip	PLT_377	2,000,040,109					
AF		Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128					
AF		Acct G380 & 387.2 - Services	SERVICES	2,854,579,609					
AF		Acct G376, G380 & 387.2 - Mains & Services	MAIN SERV	5,520,622,792					
AF		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		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		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964					
AF		Acct G386 - Other Property on Cust Premises	PLT_386	0					
AF		Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930					
AF	131								
AF	132								
AF		Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638					
AF AF	134	Total Net Plant	TOTPLTNET	4,442,952,594					
AF	135								
AF	130								
AF	137								
AF	139								
AF		Revenue Related							
AF		Total Operating Revenue	TOTREV	939,339,375					
AF		Intra Dept Rev Reg - 5.62% GS / 94.38% LV	INTRAREV	117,418,555					
AF	143			, 110,000					
AF	144								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 26 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF									
AF		INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF AF	147	Expense Related							
			MFGO M	1,229,069					
AF AF		Manufactured Gas O&M Excl Fuel Expense Other Storage Plant O&M Expense	STOREXP	, ,					
AF		Transmission Plant O&M Expense	TRANEXP	474,404 2,558,168					
AF		Acct 813-Other Gas Supply Expense	EXP_813						
AF		Acct 871 - Distribution Load Dispatching	EXP_013 EXP 871	5,670,771 0					
AF		Acct 872 - Compressor Station Labor & Expenses	EXP_872	0					
AF		Acct 874-Mains & Services Expenses	EXP_874	20,145,891					
AF		Acct 875-877 - Meas & Regulating Station Exp	EXP_074 EXP 8757	2,608,940					
AF		Acct 878 - Meter & House Regulator Expenses	EXP_878	2,608,940 8,418,451					
AF		Acct 879 - Customer Installation Expenses	EXP_879	24,548,330					
AF		Acct 880.0, 1, 2 - Other Expenses	EXP_8801	9,359,608					
AF AF		Acct 880.3 - Operation of Street Lighting Exp Acct 881 - Rents	EXP_8803	0					
			EXP_881	20,476					
AF		Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455					
AF AF		Acct 887-Maint of Mains Exp	EXP_887	12,392,584 0					
		Acct 888-Maint of Compressor Station Equip Exp	EXP_888	-					
AF		Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573					
AF AF	100	Acct 892-Main of Services Exp Acct 893-Maint of Meters & House Regulators Exp	EXP_892	4,033,930					
			EXP_893	10,857,110					
AF		Acct 894-Maint of Other Equipment	EXP_894	283,468					
AF	169		DIOTEVDO	05 404 000					
AF		Distr Oper Exp	DISTEXPO	65,101,696					
AF		Distr Maint Exp	DISTEXPM	35,829,120					
AF		Cust Serv & Info Expense	CUSTS_I	2,140,391					
AF		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067					
AF		Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	71,088,458					
AF		Sales Expense	SALESEXP	924,164					
AF		Total O&M Expense Excl A&G Expense	TOTOMXAG	216,377,128					
AF		Total O&M Expense Excl 904 Expense	TOTOMX904	289,563,930					
AF		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	288,334,861					
AF		Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904					
AF		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	68,948,067					
AF		O&M + Capital Additions	EXPENDITURES	896,212,920					
AF	182		DEDDEVD	100 000 010					
AF		Depreciation Expense (Total)	DEPREXP	123,362,242					
AF	184			44 040 474					
AF		NJ State Income Tax (CBT)	STATEINCTAX	44,019,174					
AF		NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701					
AF	187	Labor Evnance Balated							
AF		Labor Expense Related		400.000.001					
AF		Total Distribution Exp (Oper) Labor	TLABDO	103,683,001					
AF		Total Distribution Exp (Maint) Labor	TLABDM	19,101,689					
AF AF	191 192	Total Labor	LABOR	179,103,725					
AF	192								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 27 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF	103	REVENUES AND BILLING DETERMINANTS							
AF	193	REVENCES AND BILLING DETERMINANTS							
AF		Base Rate Sales Revenue	SALESREV	889,088,117					
AF	196		O, LEEOI LE V	000,000,111					
AF		Residential Service Gas	REVRSG	660,734,699					
AF		General Service Gas	REVGSG	106,473,391					
AF	199	Large Volume Service Gas	REVLVG	118,070,301					
AF		Street Light Gas	REVSLG	488,292					
AF		Firm Transportation Gas Service	REVTSGF	3,321,434					
AF	202								
AF	203								
AF		Total Rev Req @ Desired ROR	REVREQ	889,088,117					
AF AF	205 206								
AF	206 207								
AF	207								
AF	200								
AF	210								
AF	211								
AF	212								
AF	213								
AF	214								
AF	215								
AF	216								
AF	217								
AF	218								
AF AF	219 220								
AF	220								
AF	222								
AF		PRESENT REVENUES FROM SALES INPUT							
AF	224								
AF	225	Total Sales of Gas Revenue Requirement		788,246,384					
AF	226	Sales of Gas Revenues - Rates		788,246,384					
AF		Sales of Gas Revenues - Other		0					
AF	228								
AF	229								
AF	230 231								
AF AF	231								
AF		RATE OF RETURN							
AF	234	Rate of Return (Equalized)	SCH AF, LN 234	7.40%					
AF	234		501171, LN 254	7.4070					
AF	236								
AF	237								
AF	238								
AF	239								
AF	240								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 28 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP	2	ALLOCATION PROPORTIONS TABLE EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP AP		CAPACITY RELATED							
AP AP AP	5 6 7	Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP AP	8 9								
AP AP	10 11								
AP AP	12 13								
AP AP	14 15								
AP AP AP		COMMODITY RELATED Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP AP AP	19	Balancing therms - delivery Annual transported gas @mtr - access	BALANCE_04 TRANSPORT_03	1.000000 1.000000	0.000000 1.000000	1.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000
AP AP	21 22	Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP AP	24	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP	25 26 27								
AP AP AP	27 28 29								
AP AP	30 31								
AP AP	32 33								
AP AP AP	34 35 36	BILLING DETERMINANTS							
AP AP	37	Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	40	Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP	41 42 43								
AP AP AP	43 44 45								
AP AP	46 47								
AP	48								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 29 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP		ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	51								
AP	52	CUSTOMER RELATED							
AP	53								
AP		G380 services - access	SERVICES_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Cust Installns LDC G879 - delivery	CINST_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Avg Customer Bills - cust svs	CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		G381 meters - measurement	SMMETERS_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	59								
AP		Billing Function costs - cust svs	BILLING_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	62								
AP	63	Account Maint - cust svs	ACCTMAINT_06	1.000000	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	1.000000
AP	65	G383 house regulators - access	HOUSEREG_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G384 house reg install - access	HSEREGINST_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	67	G385 lrg regulators - access	LRGREG_03	1.000000	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	1.000000
AP	69	G380 services - reserve - access	SERVICESR_03	1.000000	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	1.000000
AP		G382 meter install - reserve -measurement	MTRINSTALR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	72	G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	73	G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	77	Direct LVG - cust svs	DIRLVG_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	78	Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP		Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	80	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	81								
AP		Direct SLG - access	DIRSLG_03	1.000000	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
AP		Direct TSG-F - access	DIRTSGF_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	85	Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87								
AP	88	Direct - RSG - delivery	DIRRSG_04	1.000000	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	1.000000	0.000000	0.000000	0.000000
AP	93								
AP	94								
۸D	05								

AP 95

AP 96

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 30 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP		ALLOCATION PROPORTIONS TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP AP AP	100 101	Dummy allocator for unused linesDummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP	103	Plant Related Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt	INTANGPLT TANGPLT	0.000000 1.000000	0.000000 (0.032598)	0.000000 0.022779	0.000000 (0.000011)	0.000000 0.795022	0.000000 0.214808
AP AP	105 106	Production Plant Total Storage Plant Total	PRODPLT STORPLT	1.000000 1.000000	0.000000 0.000000	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP	108	Transmission Plant Total Distribution Plant Total G391-G398 General Plant	TRANPLT DISTPLT GENPLT	1.000000 1.000000 1.000000	0.000000 0.479488 0.515435	1.000000 0.450018 0.483755	0.000000 0.000160 0.000172	0.000000 0.000000 0.000000	0.000000 0.070334 0.000638
AP AP	111	Common Plant Accts C389-C399, G391-E398 Com & Gen Plt	COMPLT COMGENPLT	1.000000 1.000000	0.307414 0.420964	0.312090 0.405795	0.000103 0.000140	0.299990 0.136238	0.080403 0.036863
AP AP AP		Total Prod, Storage, Transmission, & Dist Plant Total Plant	PSTDPLT TOTPLT	1.000000 1.000000	0.468213 0.466553	0.462952 0.461089	0.000156 0.000156	0.000000 0.004218	0.068680 0.067984
AP AP	116	Distribution Plant x Meters & Installs Acct G374-375 - Land & Structures	DISTPLTXMTR PLT_3745	1.000000 1.000000	0.515435 0.479488	0.483755 0.450018	0.000172 0.000160	0.000000 0.000000	0.000638 0.070334
AP AP AP	118	Acct G376 - Mains Acct G377 - Compressor Station Equip Acct G378-379 - Meas & Regul Station Equip	PLT_376 PLT_377 PLT_3789	1.000000 0.000000 1.000000	0.000000 0.000000 0.000000	1.000000 0.000000 1.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000
AP AP	120 121	Acct G380 & 387.2 - Services Acct G376, G380 & 387.2 - Mains & Services	SERVICES MAIN_SERV	1.000000 1.000000	1.000000 0.517076	0.000000 0.482924	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP	123	Acct G381 - House Meters Acct G382 - Meter Installations Acct G381,382, & 385 - Meters	PLT_381 PLT_382 METERPLT	1.000000 1.000000 1.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	1.000000 1.000000 1.000000
AP AP AP	126	Acct G381-384 - Meters & House Regulators Acct G382-384 - House Reg & Install & Meter Install Acct G383-384 - House Reg & Installation	PLT_3814 PLT_3824 PLT_3834	1.000000 1.000000 1.000000	0.253851 0.484451 1.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.746149 0.515549 0.000000
AP AP AP AP	128 129	Acct G385-So4 - Prouse Reg & Installation Acct G385 - Ind & Com Meas & Regul Station Equip Acct G386 - Other Property on Cust Premises Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_385 PLT_385 PLT_386 PLT_387_1	1.000000 0.000000 1.000000	0.500000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 1.000000	0.000000 0.000000 0.000000 0.000000	0.500000 0.500000 0.000000 0.000000
AP AP AP	131 132 133	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.401189	0.558634	0.000298	0.004987	0.034891
AP AP AP	134 135 136	Total Net Plant	TOTPLTNET	1.000000	0.499959	0.411236	0.000083	0.003825	0.084897
AP AP AP	137 138 139	Devenue Deleted							
AP AP AP AP	141	Revenue Related Total Operating Revenue Intra Dept Rev Req - 5.62% GS / 94.38% LV	TOTREV INTRAREV	1.000000 1.000000	0.378946 0.197499	0.428773 0.697687	0.000454 0.000000	0.086802 0.016790	0.105025 0.088024

AP 144

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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP AP		ALLOCATION PROPORTIONS TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP		Expense Related							
AP		Manufactured Gas O&M Excl Fuel Expense	MFGO M	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Other Storage Plant O&M Expense	STOREXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Transmission Plant O&M Expense	TRANEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	152	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.000000	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
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	0.517076	0.482924	0.000000	0.000000	0.000000
AP	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP	158	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	159	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP		Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 881 - Rents	EXP_881	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP		Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 892-Main of Services Exp	EXP_892	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.000000	0.000000	0.00000	0.000000	1.000000
AP		Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	169								
AP		Distr Oper Exp	DISTEXPO	1.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP		Distr Maint Exp	DISTEXPM	1.000000	0.171585	0.508805	0.007931	0.000000	0.311679
AP		Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.641564	0.000000	0.358436	0.000000
AP		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP		Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	1.000000	0.000000	0.051612	0.000000	0.768781	0.179607
AP		Sales Expense	SALESEXP TOTOMXAG	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP AP		Total O&M Expense Excl A&G Expense	TOTOMXAG TOTOMX904	1.000000	0.155869	0.415489 0.483049	0.001313	0.266336	0.160993
AP		Total O&M Expense Excl 904 Expense Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000 1.000000	0.098754 0.099175	0.480846	0.001271 0.001276	0.264958 0.266087	0.151967 0.152615
AP		Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	0.073984	0.594514	0.001278	0.20007	0.120990
AP		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.000000	0.033298	0.000000	0.781520	0.120990
AP		O&M + Capital Additions	EXPENDITURES	1.000000	0.500566	0.309853	0.000412	0.088929	0.100239
AP	182		EXIENDITORES	1.000000	0.300300	0.009000	0.000412	0.000323	0.100233
AP		Depreciation Expense (Total)	DEPREXP	1.000000	0.460228	0.462475	0.000154	0.011788	0.065355
AP	184		DEI REXI	1.000000	0.400220	0.402473	0.000134	0.011700	0.0000000
AP		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.502854	0.400397	0.000103	0.009186	0.087460
AP		NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.124103	0.591165	0.000510	0.173638	0.110584
AP	187		BIGIATEINOTAX	1.000000	0.124103	0.031100	0.000010	0.175050	0.110004
AP		Labor Expense Related							
AP		Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.085287	0.868870	0.000000	0.000000	0.045842
AP		Total Distribution Exp (Maint) Labor	TLABDO	1.000000	0.149932	0.442779	0.005177	0.000000	0.402112
AP		Total Labor	LABOR	1.000000	0.066975	0.612865	0.000570	0.201900	0.117690
AP	192		-						

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

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SCH NO.	LINE NO.		ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP	193	3 REVENUES AND BILLING DETERMINANTS							
AP	193								
AP		Base Rate Sales Revenue	SALESREV	1.000000	0.399837	0.397227	0.000479	0.091658	0.110798
AP	196		SALLONEV	1.000000	0.555057	0.331221	0.000473	0.031030	0.110730
AP		7 Residential Service Gas	REVRSG	1.000000	0.439552	0.341318	0.000000	0.110315	0.108814
AP		3 General Service Gas	REVGSG	1.000000	0.398659	0.384093	0.000000	0.061050	0.156197
AP		Earge Volume Service Gas	REVLVG	1.000000	0.186697	0.714526	0.000000	0.014414	0.084363
AP		) Street Light Gas	REVSLG	1.000000	0.074593	0.049982	0.872953	0.002398	0.000075
AP		Firm Transportation Gas Service	REVTSGF	1.000000	0.161501	0.712089	0.000000	0.120261	0.006150
AP	202	2							
AP	203								
AP	204	Total Rev Req @ Desired ROR	REVREQ	1.000000	0.399837	0.397227	0.000479	0.091658	0.110798
AP	205								
AP	206								
AP	207								
AP	208								
AP	209								
AP	210								
AP	211								
AP AP	212 213								
AP	213								
AP	214								
AP	215								
AP	217								
AP	218								
AP	219								
AP	220								
AP	221								
AP	222								
AP	223	PRESENT REVENUES FROM SALES INPUT							
AP	224								
AP	225	5 Total Sales of Gas Revenue Requirement		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Sales of Gas Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		7 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 AP	234 235								
AP AP	235								
AP	236								
AP	237								
AP	239								
AP	240								

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 33 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
			(1)	(2)	(3)	(4)	(5)	(6)
ADA ADA ADA	1 ALLOCATED DIRECT ASSIGNMENTS 2 DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS 3							
ADA ADA ADA ADA ADA	<ul> <li>4 Account 904 - Uncollectible Accounts</li> <li>5 Residential Service Gas</li> <li>6 General Service Gas</li> <li>7 Large Volume Service Gas</li> <li>8 Street Light Gas</li> </ul>	REVRSG REVGSG REVLVG REVSLG	589,363,974 90,631,629 102,139,830 0	589,363,974 90,631,629 102,139,830 0	589,363,974 90,631,629 102,139,830 0	589,363,974 90,631,629 102,139,830 0	589,363,974 90,631,629 102,139,830 0	589,363,974 90,631,629 102,139,830 0
ADA ADA ADA	9 Firm Transportation Gas Service 10	REVISGF	5,075,324	5,075,324	5,075,324	5,075,324	5,075,324	5,075,324
ADA ADA	11 Total 904-Unollectible 12	EXP_904	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757
ADA ADA	13 Total 904-Unollectible 14	EXP_904	1.000000	0.400244	0.397056	0.000000	0.092264	0.110435
ADA ADA ADA ADA ADA ADA ADA ADA ADA ADA	<ul> <li>Additional Net Write-Offs at Claimed Rate</li> <li>16</li> <li>17</li> <li>18</li> <li>19</li> <li>20</li> <li>21</li> <li>22</li> <li>23</li> <li>24</li> <li>25</li> <li>26</li> <li>27</li> <li>28</li> <li>29 Rev Reg (cal) to Customers Late Payment fees</li> </ul>	EXP_904	0	0	0	0	0	0
ADA ADA ADA ADA ADA ADA ADA	<ul> <li>29 Rev Req (ca) to Customers Late Payment rees</li> <li>30 Residential Service Gas</li> <li>31 General Service Gas</li> <li>32 Large Volume Service Gas</li> <li>33 Street Light Gas</li> <li>34 Firm Transportation Gas Service</li> <li>35</li> </ul>	REVRSG REVGSG REVLVG REVSLG REVTSGF	0 106,473,391 118,070,301 0 0	0 106,473,391 118,070,301 0 0	0 106,473,391 118,070,301 0 0	0 106,473,391 118,070,301 0 0	0 106,473,391 118,070,301 0 0	0 106,473,391 118,070,301 0 0
ADA ADA	36 Total Late Payment Fees 37	REVLATEP	224,543,692	224,543,692	224,543,692	224,543,692	224,543,692	224,543,692
ADA ADA ADA ADA ADA ADA ADA ADA	<ul> <li>38 Total Late Payment Fees</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> <li>45</li> </ul>	REVLATEP	1.000000	0.287205	0.557843	0.000000	0.036528	0.118425

ADA 46 ADA 47

ADA 48

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 34 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
ADA	49	ALLOCATED DIRECT ASSIGNMENTS							
ADA		DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	51								
ADA		AVAILABLE							
ADA		Residential Service Gas	REVRSG	0	0	0	0	0	0
ADA		General Service Gas	REVGSG	0	0	0	0	0	0
ADA		Large Volume Service Gas	REVLVG	0	0	0	0	0	0
ADA		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		Total Available	REVAVAIL	0	0	0	0	0	0
ADA	60								
ADA		Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62								
ADA	63								
ADA	64								
ADA ADA	65 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	80								
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ADA ADA	82 83								
ADA	83 84								
ADA	85								
ADA	86								
ADA	87								
1.011	01								

ADA 88 ADA 89

ADA 90 ADA 91

ADA92ADA93ADA94ADA95

ADA 96

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

EXHIBIT P-9G R-1 Schedule SS-G5 R-1 Page 35 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RRW RRW	1 2	REVENUE REQUIREMENTS							
RRW	3	PRESENT RATES							
RRW RRW RRW RRW RRW RRW RRW RRW	5 6 7 8 9 10	RATE BASE NET OPER INC (PRESENT RATES) RATE OF RETURN (PRES RATES) RELATIVE RATE OF RETURN SALES REVENUE (PRE RATES) REVENUE PRES RATES \$/THERM REVENUE REQUIRED - \$/MO/CUST		3,924,308,636 290,398,839 7.40% 1.00 889,088,117 \$0.3612 \$40,779.07	2,006,095,079 148,451,036 7.40% 1.00 355,490,354 \$0.1444 \$16,304.98	1,528,228,687 113,088,923 7.40% 1.00 353,170,108 \$0.1435 \$16,198.56	341,564 25,276 7.40% 1.00 426,256 \$0.0002 \$19.55	32,025,156 2,369,862 7.40% 1.00 81,491,837 \$0.0331 \$3,737.72	357,618,151 26,463,743 7.40% 1.00 98,509,562 \$0.0400 \$4,518.26
RRW	14	CLAIMED RATE OF RETURN							
RRW RRW RRW RRW RRW RRW RRW RRW RRW RRW	17 18 19 20 21 22 23 24 25 26 27 28 29	CLAIMED RATE OF RETURN RETURN REQ FOR CLAIMED ROR SALES REVENUE REQ CLAIMED ROR REVENUE DEFICIENCY SALES REV PERCENT INCREASE REQUIRED ANNUAL BOOKED THERM SALES SALES REV REQUIRED \$/THERM REVENUE DEFICIENCY \$/THERM		7.40% 290,398,839 889,088,117 0 0.00% 2,461,249,717 \$0.3612 \$0.0000	7.40% 148,451,036 355,490,354 0 0.00% 2,461,249,717 \$0.1444 \$0.0000	7.40% 113,088,923 353,170,108 0 0.00% 2,461,249,717 \$0.1435 \$0.0000	7.40% 25,276 426,256 0 0.00% 2,461,249,717 \$0.0002 \$0.0000	7.40% 2,369,862 81,491,837 0 0.00% 2,461,249,717 \$0.0331 \$0.0000	7.40% 26,463,743 98,509,562 (0) 0.00% 2,461,249,717 \$0.0400 (\$0.0000)
RRW RRW RRW RRW RRW RRW RRW RRW RRW RRW	30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46								
RRW RRW	47								

	Based on 12 months actual		CE ELECTRIC & COST OF SERV ENDING DECEM	values shown in a	\$		
		Total					
Line		Company	RSG	GSG	LVG	SLG	TSG-F
#	FUNCTIONAL SEGMENTS	(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution Access	\$355,490,354	\$290,427,526	\$42,446,615	\$22,043,377	\$36,423	\$536,413
2	Distribution Delivery	\$353,170,108	\$225,520,500	\$40,895,735	\$84,364,311	\$24,406	\$2,365,158
3	Streetlighting Fixtures	\$426,256	\$0	\$0	\$0	\$426,256	\$0
4	Customer Service	\$81,491,837	\$72,889,185	\$6,500,219	\$1,701,823	\$1,171	\$399,437
5	Measurement	<u>\$98,509,562</u>	<u>\$71,897,488</u>	<u>\$16,630,822</u>	<u>\$9,960,790</u>	<u>\$36</u>	<u>\$20,426</u>
6	Total rate related revenue requirement	\$889,088,117	\$660,734,699	\$106,473,391	\$118,070,301	\$488,292	\$3,321,434

line #	Cost of Service and Rate Design Sync All amounts shown in \$ Part 1 - Cost of Service Study Results	(1) Total		(2) RSG		(3) GSG		(4) LVG		(5) SLG	1	(6) Г <b>SG-F</b>	EXHIBIT P-9G R-1 Schedule SS-G7 R-1 Page 1 of 2 Source:
	Functionalized Revenue Requirements												
1 2 3 4 5	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement	<ul> <li>\$ 355,490,354</li> <li>\$ 353,170,108</li> <li>\$ 426,256</li> <li>\$ 81,491,837</li> <li>\$ 98,509,562</li> </ul>	\$ 22 \$ \$ 7	0,427,526 5,520,500 0 2,889,185 1,897,488	\$ \$	42,446,615 40,895,735 0 6,500,219 16,630,822	\$ \$	22,043,377 84,364,311 0 1,701,823 9,960,790	\$ \$	426,256 1,171	\$	536,413 2,365,158 0 399,437 20,426	SS-G6 R-1, line 1 SS-G6 R-1, line 2 SS-G6 R-1, line 3 SS-G6 R-1, line 4 SS-G6 R-1, line 5
6	Total	\$ 889,088,117	\$ 66	0,734,699	\$	106,473,391	\$	118,070,301	\$	488,292	\$	3,321,434	= sum of lines 1 to 5
7 8	Part 2 - Redistribution of TSG-F Revenue BGSS Therms Supplied - COS period % of Total BGSS Therms Supplied	e Requirements 2,437,739,038 100.0000%		5,720,141 59.7160%		284,308,600 11.6628%		<mark>697,069,826</mark> 28.5949%		640,471 0.0263%			COS workpapers = line 7 (Col 2 thru Col 5) / line 7 Col 1 rounded to .0001%
	Redistribution of TSG-F Revenue Requirem	nents											(all rounded to \$)
9 10 11 12 13 14	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement Total	\$ 536,414 \$ 2,365,157 \$ - \$ 399,438 <u>\$ 20,425</u> \$ 3,321,434	\$ \$ \$ \$	320,325 1,412,377 - 238,528 12,197 1,983,427	\$ \$ \$ \$	62,561 275,844 - 46,586 2,382 387,373	\$ \$ \$ \$	153,387 676,314 - 114,219 <u>5,841</u> 949,761	\$ \$ \$ \$	141 622 - 105 5 873			= TSG-F line 1 * line 8 = TSG-F line 2 * line 8 = TSG-F line 3 * line 8 = TSG-F line 4 * line 8 = TSG-F line 5 * line 8 = sum of lines 9 to 13
	Functionalized Revenue Requirements - To	stal											
15 16 17 18 19 20	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement Total	\$ 355,490,355 \$ 353,170,108 \$ 426,256 \$ 81,491,837 <u>\$ 98,509,561</u> \$ 889,088,117	\$ 22 \$ \$ 7 <u>\$ 7</u>	0,747,851 6,932,877 0 3,127,713 1,909,685 2,718,126	\$ \$ \$ \$	42,509,176 41,171,579 0 6,546,805 16,633,204 106,860,764	\$ \$ \$	22,196,764 85,040,625 0 1,816,042 9,966,631 119,020,062	\$ \$ \$ \$	36,564 25,028 426,256 1,276 41 489,165			= line 1 + line 9 = line 2 + line 10 = line 3 + line 11 = line 4 + line 12 = line 5 + line 13 = sum of lines 15 to 19

Cost of Service and Rate Design Sync
--------------------------------------

			(1)		(2)		(3)		(4)		(5)	Page
			(1)						(4)			
line #					RSG		GSG		LVG		SLG	Source:
#	Part 3 - Calculation of Sync Factors											
1	# of Customers - Rate Design period				1,631,506		140,320		18,324		16	SS-G11 R-1
2	# of Customers - Cost of Service period	ł			1,652,784		145,403		18,640		16	COS workpapers
3	Customer Sync Adjustment Factor				0.98713		0.96504		0.98306		1.00521	= line 1 / line 2
4	Therms Delivered - Rate Design period				1,485,394,405		293,369,907		718,800,819		625,859	SS-G11 R-1
5	Therms Delivered - Cost of Service per	iod			1,455,720,141		284,308,600		697,069,826		640,471	COS workpapers
6	Delivery Sync Adjustment Factor				1.02038		1.03187		1.03117		0.97718	= line 4 / line 5
7	# of Streetlights - Rate Design period										2,467	SS-G11 R-1
8	# of Streetlights - Cost of Service period	b									2,501	COS Workpapers - SLG Analysis
9	Streetlight Sync Adjustment Factor										0.98641	= line 7 / line 8
	Part 4 - Initial Snyc (in \$)		Total									
10	Distribution Access	\$	349,885,551	\$	287,004,803	\$	41,023,138	\$	21,820,855	\$	36,754	= line 15 (Page 1) * line 3
11	Distribution Delivery	\$	361,758,789	\$	231,558,811	\$	42,483,774	\$	87,691,747	\$	24,457	= line 16 (Page 1) * line 6
12	Streetlighting Fixtures	\$	420,461		0	-	0	\$	0	\$	420,461	= line 17 (Page 1) * line 9
13	Customer Service	\$	80,290,789	\$	72,186,277		6,317,942		1,785,287		1,283	= line 18 (Page 1) * line 3
14	Measurement	<u>\$</u>	96,833,554	<u>\$</u>	70,983,929	<u>\$</u>	16,051,739	<u>\$</u>	9,797,843	\$	42	= line 19 (Page 1) * line 3
15	Total	\$	889,189,143	\$	661,733,821	\$	105,876,592	\$	121,095,733	\$	482,997	= sum of lines 10 to 14
	Part 5 - Final Sync (in \$)											
16	Requested increase in Revenue	e Req	quirements =			\$	237,550,382					
17	Total Target Distribution Revenue Requ	Jireme	ents			\$	999,763,064					= line 16 + Schedule SS-G8 R-1, page 2, Col 3, line 10
18	Sum of Initial Sync Revenue Requireme					\$	889,189,143					= line 15
19	Final Sync Adjustment Factor						1.12435					= line 16 / line 17
			Total									
20	Distribution Access	\$	393,395,098	¢	322,694,900	¢	46,124,515	¢	24,534,358	¢	41,325	for rates RSG to SLG = line 10 * line 19
20	Distribution Delivery		406,744,816		260,353,996		40,124,515	գ \$	24,534,556 98,596,536		27,498	= line 10 line 19
22	Streetlighting Fixtures	\$	472,747		200,000,000		0		0	\$	472,747	= line 12 * line 19
23	Customer Service	\$	90,275,242		81,162,905	-	7,103,601	-	2,007,294	-	1,442	= line 13 * line 19
24	Measurement	\$	108,875,160	\$	79,811,041	\$	18,047,832	\$	11,016,241	\$	47	= line 14 * line 19
25	Total	\$	999,763,064	\$	744,022,841	\$	119,042,734	\$	136,154,430	\$	543,059	= sum of lines 20 to 24

EXHIBIT P-9G R-1 Schedule SS-G7 R-1 Page 2 of 2

# Inter Class Revenue Allocations

Calculation of Increase Limits

line #	(in \$1,000)		Source:
1	Requested Revenue Increase to be recovered from rate schedule charges =	237,550	
2 3	Present Distribution Revenue = \$ Present Total Customer Bills (all on BGSS) = \$	,,,,,	SS-G11 R-1 workpapers SS-G11 R-1 pg 3, col 2
4 5 6 7 8	Average Distribution Increase = Average Total Bill Increase = Lower Distribution increase limit = Upper Distribution increase limit #1 = Upper Bill increase limit #2 =	<ul> <li>31.166%</li> <li>11.619%</li> <li>15.583% in Distribution charges</li> <li>46.749% in Distribution charges</li> <li>23.238% in Bill Increase</li> </ul>	= Line 1 / Line 2 = Line 1 / Line 3 = 0.5 * Line 4 = 1.5 * Line 4 = 2.0 * Line 5

all rounded to 0.001%

Calcula	ation of increases														Page 2 of 3
	(1)	1	(2)		(3)		(4)		(5)	(6)		(7)	(8)	(9)	(10)
	Rate Schedule	Distr Rev Requ	posed ibution venue irement n COS)		Present Distribution Revenue		Unlimited COS Distribution Charge \$ Increase	(8	Present Total Bill Revenue all on BGSS)	Unlimited Distribution Charge Increase	n	Change in MAC & BGSS credits	Limited Final Distribution Charge Increase	Proposed Total Bill Increase	Proposed Distribution Revenue Increase
line #		(in S	\$1,000)		(in \$1,000)		(in \$1,000)		(in \$1,000)	(%)		(in \$1,000)	(%)	(%)	(in \$1,000)
	Calculation of TS	G-F Increa	ase												
1	TSG-F		\$3,321	\$	2,543	\$	778.51	\$	15,899	30.615	5%	\$ (39)	30.615%	4.654%	\$ 779
	Calculation of TS	G-NF & C	IG Increase	<u>ə</u>											
2	TSG-NF			\$	13,536			\$	131,169				31.166%	3.216%	4,219
3	CIG			\$	2,408			\$	17,105				31.166%	4.385%	750
4	CSG <sup>1</sup>			\$	8,266			\$	9,413					1.540%	\$ 145
	Calculation of Ma	argin Rates	s (RSG, GS	SG, L	VG & SLG) Incre	ase									
6	RSG	\$	744,023	\$	552,860	\$	191,163	\$	1,222,582	34.577			34.580%	15.330%	\$ 191,179
7	GSG	\$	119,043		91,190	\$	27,853	\$	271,276	30.544			30.546%	10.044%	27,855
8 9	LVG SLG	\$ \$	136,154 543	\$ \$	117,834 329	\$ \$	18,320 214	\$ \$	549,691 1,029	15.548 65.223			15.583% 46.749%	3.070% 14.832%	18,362 154
						-									
10	Total for Margin Rates	\$	999,763	\$	762,213	\$	237,550	\$	2,044,578	31.166	5%	\$ (5,851)	31.166%	11.332%	\$ 237,550
	<sup>1</sup> CSG Credits all f	low back tl	hrough BG	SS											
Source:			-F - R-1, pg 1, 5, line 6		SS-G11 R-1 workpapers /O present CAC adjustment	=	Col 2 - Col 3		SS-G11 R-1 pg 3, col 2	= Col 4 / Co	13	SS-G11 R-1 workpapers	calculated on limits	= (Col 10 + Col 7) / Col 5	Col 8 * Col 3 sult rounded to \$10^3
		SS-G7 F	G to SLG - R-1, pg 2, 5, line 25		aguotmont										

Calculation of Increases

Inter Class Revenue Allocations

EXHIBIT P-9G R-1 Schedule SS-G8 R-1

Page 2 of 3

	Inter Class Reve Calculation of Ir							EXHIBIT P-9G R-1 Schedule SS-G8 R-1 Page 3 of 3
	(1)		(2)		(3)		(4)	(5)
	Rate Schedule	C	Proposed Distribution Revenue Increase		Proposed Tax Adjustment Credit	I	Net Distribution Revenue Increase	Net Total Bill Increase
line #			(in \$1,000)		(in \$1,000)		(in \$1,000)	(%)
<u>IIIIC #</u>	Calculation of TS	G-F						
1	TSG-F	\$	779	\$	-	\$	779	4.90%
0	Calculation of TS				ncrease	¢	4.040	0.00%
2 3	TSG-NF CIG	\$ \$	4,219 750	\$ \$	-	\$ \$	4,219 750	3.22% 4.38%
4	CSG	Ψ \$	145	Ψ \$	_	Ψ \$	145	1.54%
	Calculation of Ma	•		-	<u>SG, LVG &amp; SLG)</u>			
6	RSG	\$	191,179	\$	(130,035)	\$	61,144	5.00%
7	GSG	\$	27,855	\$	-	\$	27,855	10.27%
8	LVG	\$	18,362	\$	-	\$	18,362	3.34%
9	SLG	\$	154	\$	-	\$	154	14.97%
10	Total for Margin Rates	\$	237,550	\$	(130,035)	\$	107,515	4.85%
11	Overall Total	\$	243,443	\$	(130,035)	\$	113,408	5.11%
		Pa	ge 2 Col 10	S	S-GTAC-1 R-1	=	= Col 4 / Page 2 Col 5	

Servic	e Charge (	Calc	ulations														EXHIBIT P-9G R-1 Schedule SS-G9 R-1 Page 1 of 2
	(1)		(2)		(3)		(4)		(5)	(6)		(7)		(8)		(9)	Notes
				Avei	rage Distrib	ution	Increase =	:	31.166%	6							From Schedule SS-G8 R-1 pg. 1, line 4
line #	Rate	/	stribution Access Rev Req		Customer Service Rev Req		easurement Rev Req		COS Indicated Total Rev Req	# of Customers		Cost Based Monthly Service Charge		Current Monthly Service Charge	l N S	roposed _imited Monthly Service Charge	
		(in	n \$1,000)	(i	n \$1,000)	(i	n \$1,000)		(in \$1,000)		(	(\$/month)	(5	\$/month)	(\$	/month)	
1	RSG	\$	322,695	\$	81,163	\$	79,811	\$	483,668.845	1,631,506	\$	24.70	\$	5.46	\$		3 annual increases to move to 50% of cost year 2 & 3 revenue neutral via reductions in per therm charges
2	GSG	\$	46,125	\$	7,104	\$	18,048	\$	71,275.947	140,320	\$	42.33	\$	11.28	\$	16.55	move to costs, limited @ 1.5 times overall avg Distribution % increase
3	LVG	\$	24,534	\$	2,007	\$	11,016	\$	37,557.894	18,324	\$	170.80	\$	100.12	\$	146.93	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	TSG-F	\$	536	\$	399	\$	20	\$	956.2764986916	37	\$	2,153.78	\$	536.08	\$	786.69	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-NF												\$	536.08	\$	786.69	set equal to new TSG-F Service Charge
6	CIG												\$	139.85	\$	183.44	increase current @ average Distribution % increase
7	CSG												\$	536.08	\$	786.69	set equal to new TSG-F Service Charge
	(1)		(2)		(3)		(4)		(5)	(6)		(7)		(8)		(9)	
Notes:		for C pg 2 valu	, lines 20, es for TSG	4 fr 23 8 6-F fc	om SS-G7 I 24 or Cols 2, 3	& 4			=(2) + (3) + (4	& LVG from SS-G7 R-1, pg 2 line 1 TSG-F from		(5)*1000 / (6) / 12 rounded to \$.01	SS	S-G12 R-1	me	ased on thodology escribed	
		trom	SS-G7 R-	·1, p	g 1, lines 1,	4 &	5			COS workpapers	5						

#### **Residential Service Three Year Service Charge Calculations**

EXHIBIT P-9G R-1 Schedule SS-G9 R-1 Page 2 of 2

(2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (1) 9 & 3 Weather Normalized Units 5/1/18 Annualized Weather Normal Year 1 Proposed Increase Year 2 Proposed Increase Year 3 Proposed Increase (000) Rate wo SUT Revenue (\$000) Rate wo SUT Revenue (\$000) Change (\$000) Rate wo SUT Revenue (\$000) Change (\$000) Rate wo SUT Revenue (\$000) Change (\$000) line # Residential Service Service Charge Distribution Charge 1 2 19,578 5.46 106,896.29 7.76 151,925.86 45,029.57 10.06 196,955.43 45,029.57 12.36 241,985.01 45,029.58 1,485,334 0.300343 446,109.67 0.398785 592,328.92 146,219.25 0.368470 547,301.02 (45,027.90) 0.338154 502,271.63 (45,029.39) 3 (0.91) Off-Peak Distribution Charge 0.150172 0.184235 0.169077 (0.91) 4 0.199393 2.95 11.05 10.14 60 9.01 11.96 \$191,252 Net Distribution Revenue Change \$0.76 -\$0.72 5 6 See SS-G11 R-1 See SS-G11 R-1 = (1) \* (2) See SS-G11 R-1 = (1) \* (4) = (5) - (3) See SS-G11 R-1 = (1) \* (7) = (8) - (5) See SS-G11 R-1 = (1) \* (10) = (11) - (8) 7

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

#### COMMODITY BGSS ACTUAL "9 and 3" Months Ended June 30, 2018 (Units, \$, 000)

Schedule SS-G10 R-1 Page 1 of 3

	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	69,770	83,916	45,779	40,966	42,211	23,433	14,607	392,337
2	BGSSF-GSG	2,712	2,461	2.687	2.866	6,783	15,592	25,640	19.473	16,150	8.775	4,194	2,988	110,321
3	BGSSF-LVG	3,417	2,998	3,124	3,321	7,558	17,556	27,669	23,040	19,529	11,031	5,310	3,687	128,240
4	BGSSF-SLG	11	2,990	3,124	10	(11)	40	27,009	23,040	19,529	9	9	5,007	120,240
4 5	TSGF	0	0	4	0			4	0	4	0	0	0	0
5		0		0	0	0	0	0						
6	Emergency Sales - TSGF		0	•					26	146	0	0	0	172
7	BGSSI-TSGNF	137	171	144	157	171	199	376	740	765	325	255	192	3,632
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	53	(6)	0	0	0	47
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	2,076	(1,153)	0	0	0	923
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	1,021	1,340	3,522	2,617	709	487	485	15,300
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	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	Apr-18	May-18	<u>Jun-18</u>	Total
18	BGSS-RSG	29,679	27,616	31,086	33,705	95,331	203,127	318,239	226,387	201,995	133,054	67,681	42,189	1,410,089
19	BGSSF-GSG	5,159	5,150	5,454	5,855	13,853	30,914	51,396	36,677	31,721	19,368	9,602	6,841	221,990
20	BGSSF-LVG	6,421	6,069	6,276	6,852	15,525	35,164	55,784	43,468	38,049	24,347	12,156	8,440	258,551
21	BGSSF-SLG	22	21	8	20	(21)	80	8	36	21	21	22	21	259
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	51	257	0	0	0	308
24	BGSSI-TSGNF	278	357	311	339	366	467	559	1,313	1,647	1,078	894	670	8,279
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	29	(3)	0	0	0	26
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	427	(393)	0	0	0	34
27	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	Ō	0	0	0
28	CIG - Supply Component	3,176	3,126	3.062	2,830	3,358	3.409	4,044	3,488	3,337	4,114	2.858	2,784	39,586
29	CSG - BGSS-F	0,0	0	0,002	2,000	0,000	0,100	.,0.1	0,100	0	.,	2,000	_,	0
30	CSG - BGSS-I	0	0 0	0	Ő	Ő	0	0	Ő	ő	0	0	õ	0
31	CSG - Emergency Sales	ŏ	Ő	0 0	ő	0	ő	0 0	ő	Ő	ő	0 0	ő	0
32	eee Emergency earer	· · · ·	Ŭ	Ŭ	Ŭ	Ŭ	Ŭ	, in the second s	Ŭ	Ŭ	, in the second s	Ŭ	Ŭ	0
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	0.343480	0.263689	0.202216	0.202807	0.317247	0.346227	0.346228	0.278236
36	BGSSF-GSG	0.525683	0.477864	0.492666	0.489496	0.489641	0.504367	0.498872	0.530932	0.509126	0.453067	0.436784	0.436778	0.496964
37	BGSSF-LVG	0.532160	0.493986	0.497769	0.484676	0.486828	0.499261	0.496002	0.530045	0.513259	0.453074	0.436821	0.436848	0.495995
38	BGSSF-SLG	0.509904	0.499641	0.497732	0.498088	0.501952	0.500750	0.495371	0.529870	0.177908	0.453046	0.436840	0.436865	0.463865
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
39	Emergency Sales - TSGF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.509804	0.568093	0.000000	0.000000	0.000000	0.558442
40	BGSSI-TSGNF													
41		0.492806	0.478992	0.463023	0.463127	0.467213	0.426124	0.672630	0.563595	0.464481	0.301484	0.285235	0.286567	0.438700
42	BGSSI-TSGNF - Pilot Use	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.827586	2.000000	0.000000	0.000000	0.000000	1.807692
43	BGSSI-TSGNF - Penalty Use	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	4.861827	2.933842	0.000000	0.000000	0.000000	27.147059
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	0.299501	0.331355	1.009748	0.784237	0.172338	0.170399	0.174210	0.386500
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

#### COMMODITY BGSS WEATHER NORMALIZED "9 and 3" Months Ended June 30, 2018 (Units, \$, 000)

		1.1.47	A 47	0	0.4 47	No. 47	D 47	law 40	E-1 40	May 40	A	May 40	h	Tetel
4	REVENUES	Jul-17	Aug-17	Sep-17	Oct-17	<u>Nov-17</u> 37,398	<u>Dec-17</u> 65,809	Jan-18	<u>Feb-18</u> 52,086	<u>Mar-18</u> 43,208	<u>Apr-18</u> 42,211	<u>May-18</u> 23,433	Jun-18	Total
1	BGSS-RSG BGSSF-GSG	9,646 2,712	8,517 2,460	9,647 2,687	13,651 3,999	37,398 7,542	65,809 14,728	72,134 21,037	52,086 22,676	43,208 17,271	42,211 8,775	23,433 4,195	14,607 2,988	392,347 111,070
2	BGSSF-GSG BGSSF-LVG	3,417	2,460 2,998		3,999 4,565	7,542 8,920		21,037 23,679	22,070	20,525			2,900 3,687	129,850
3	BGSSF-LVG BGSSF-SLG	3,417	2,998	3,124 4	4,565		16,574 40	23,079	26,020	20,525	11,031 9	5,310 9	3,007	129,850
4 5	TSGF	0	0	4	0	(11)	40	4	19	4	9	9	9	0
-		0			0	0	0	0					0	
6	Emergency Sales - TSGF		0	0		0			26	146	0	0		172
7	BGSSI-TSGNF	137	171	144	157	171	199	376	740	765	325	255	192	3,632
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	53	(6)	0	0	0	47
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	2,076	(1,153)	0	0	0	923
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	1,021	1,340	3,522	2,617	709	487	485	15,300
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	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	Dec-17	<u>Jan-18</u>	Feb-18	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	Total
18	BGSS-RSG	29,679	27,616	31,086	41,648	108,702	191,596	273,557	257,577	213,052	133,054	67,681	42,189	1,417,437
19	BGSSF-GSG	5,159	5,150	5,453	8,172	15,404	29,201	42,170	42,709	33,921	19,368	9,602	6,841	223,150
20	BGSSF-LVG	6,420	6,069	6,276	9,420	18,322	33,199	47,740	49,090	39,990	24,347	12,156	8,440	261,469
21	BGSSF-SLG	22	21	8	20	(21)	80	8	36	21	21	22	21	259
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	51	257	0	0	0	308
24	BGSSI-TSGNF	278	357	311	339	366	467	559	1,313	1,647	1,078	894	670	8,279
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	29	(3)	0	0	0	26
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	427	(393)	0	0	0	34
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	3,409	4,044	3,488	3,337	4,114	2,858	2,784	39,586
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	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	<u>Apr-18</u>	May-18	<u>Jun-18</u>	Total
35	BGSS-RSG	0.325011	0.308408	0.310333	0.327771	0.344042	0.343478	0.263689	0.202215	0.202805	0.317247	0.346227	0.346228	0.276800
36	BGSSF-GSG	0.525683	0.477670	0.492756	0.489354	0.489613	0.504366	0.498862	0.530942	0.509154	0.453067	0.436888	0.436778	0.497737
37	BGSSF-LVG	0.532243	0.493986	0.497769	0.484607	0.486846	0.499232	0.495999	0.530047	0.513253	0.453074	0.436821	0.436848	0.496617
38	BGSSF-SLG	0.509904	0.499641	0.497732	0.498088	0.501952	0.500750	0.495371	0.529870	0.177908	0.453046	0.436840	0.436865	0.463865
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	0.509804	0.568093	0.000000	0.000000	0.000000	0.558442
41	BGSSI-TSGNF	0.492806	0.478992	0.463023	0.463127	0.467213	0.426124	0.672630	0.563595	0.464481	0.301484	0.285235	0.286567	0.438700
42	BGSSI-TSGNF - Pilot Use	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.827586	2.000000	0.000000	0.000000	0.000000	1.807692
43	BGSSI-TSGNF - Penalty Use	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	4.861827	2.933842	0.000000	0.000000	0.000000	27.147059
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	0.299501	0.331355	1.009748	0.784237	0.172338	0.170399	0.174210	0.386500
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
	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
	- 3,	· · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·	· · · · · · ·	

#### COMMODITY BGSS WEATHER NORMALIZED ALL @ BGSS "9 and 3" Months Ended June 30, 2018 (Units, \$, 000)

	REVENUES	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	<u>Nov-17</u>	Dec-17	<u>Jan-18</u>	Feb-18	<u>Mar-18</u>	<u>Apr-18</u>	May-18	<u>Jun-18</u>	Total
1	BGSS-RSG	10,028	9,242	10,394	15,179	39,405	69,531	99,331	93,594	76,883	48,028	24,460	15,260	511,335
2	BGSSF-GSG	4,057	3,512	3,721	5,543	9,904	19,705	26,227	31,745	20,513	13,356	6,740	5,152	150,175
3	BGSSF-LVG	12,497	12,193	12,284	16,534	25,778	45,149	56,494	67,717	48,666	35,193	18,164	16,510	367,179
4	BGSSF-SLG	30	11	4	27	22	60	(21)	92	20	28	28	28	330
5	TSGF @ BGSSF (LVG)	851	802	809	753	862	1,127	1,278	1,510	1,174	1,377	985	867	12,395
6	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TSGNF @ BGSSI	7,304	5,293	6.262	5,244	5,628	7,753	7.691	8,061	6,087	17,266	15,204	16,054	107,847
8	BGSSI-TSGNF - Pilot Use	0	0,200	0,202	0,211	0,020	0	0	16	(1)	0	0	0	15
9	BGSSI-TSGNF - Penalty Use	0	ů 0	Ő	Ő	0	0	0	230	(172)	0	Ő	0	58
10	Emergency Sales - TSGNF	0	0	0	0	0	0	0	230	(172)	0	0	0	0
11	0,	1,057	1,005	985	915	1,008	1,137	1,210	1,361	964	1,393	958	974	12,967
		1,037	1,005	905 0	0	1,008	0	1,210	1,301	904 0	1,393	958	0	12,907
12			•		-									
13		40,293	49,310	42,935	25,642	29,085	14,456	23,106	40,954	16,447	45,558	46,252	45,719	419,757
14	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16														
17	THERMS	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	<u>Nov-17</u>	Dec-17	<u>Jan-18</u>	Feb-18	<u>Mar-18</u>	Apr-18	May-18	<u>Jun-18</u>	Total
18		31,576	29,102	32,729	43,853	113,840	200,874	287,072	270,492	222,197	138,804	70,692	44,103	1,485,334
19	BGSSF-GSG	7,978	7,045	7,478	11,109	20,364	37,954	54,251	55,255	43,338	25,578	13,220	9,800	293,370
20	BGSSF-LVG	24,578	24,461	24,685	33,136	53,005	86,964	116,860	117,867	102,815	67,399	35,626	31,405	718,801
21	BGSSF-SLG	58.199	21.917	8.802	53.544	44.919	115.380	(43.173)	160.684	41.933	53.932	55.790	53.932	625.859
22	TSGF @ BGSSF (LVG)	1,674	1,608	1,625	1,509	1,773	2,170	2,644	2,629	2,480	2,637	1,932	1,649	24,330
23	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TSGNF @ BGSSI	15,450	11,439	13,556	11,321	12,490	16,038	17,151	15,396	13,490	35,457	32,033	32,765	226,586
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	29	(3)	0	0	0	26
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	427	(393)	0	0	0	34
27	BGSSI-TSGNF - Less Pilot & Penalty	15,450	11,439	13,556	11,321	12,490	16,038	17,151	14,940	13,886	35,457	32,033	32,765	226,526
28	Emergency Sales - TSGNF	0	0	0	0	,0	0	0	0	0	00,101	02,000	02,100	0
29	CIG - Supply Component	3,176	3,126	3.062	2,830	3,358	3,409	4.044	3,488	3,337	4.114	2.858	2,784	39,586
30	CSG - BGSS-F	0,170	0,120	0,002	2,000	0,000	0,400	1,011	0,400	0,007	-,4	2,000	2,704	00,000
31	CSG - BGSS-I	85,235	106,561	92,949	55,352	64,547	29,902	51,526	75,908	37,520	93,557	97,445	93,309	883,811
32	CSG - Emergency Sales	00,200	100,301	92,949 0	00,002	04,047	29,902	01,520	13,900	0	0	97,445 0	93,309 0	000,011
32	C3G - Emergency Sales	0	U	0	U	U	0	0	U	0	U	U	0	0
34		1.1.47	A	0	0.447	No. 47	D 47	1 40	E-1 40	May 40	A	May 40	l	<b>T</b> -4-1
35	AVG \$/THERM w/o SUT	Jul-17	Aug-17	<u>Sep-17</u>	<u>Oct-17</u> 0.346142	<u>Nov-17</u> 0.346142	<u>Dec-17</u> 0.346142	<u>Jan-18</u>	Feb-18 0.346015	<u>Mar-18</u> 0.346015	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u> 0.346015	<u>Total</u> 0.344256
36	BGSS-RSG	0.317575	0.317575	0.317564			0.340142	0.346015	0.340015	0.346015	0.346015	0.346015		
37	BGSS RSG OFF Peak	0.354247	0.354247	0.354247	0.354247	-	-	-	-	-	-	0.354247	0.354247	0.354247
38	BGSSF-GSG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.522163	0.509847	0.525701	0.511896
39	BGSSF-LVG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.522163	0.509847	0.525701	0.510821
40	BGSSF-SLG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.522163	0.509847	0.525701	0.526654
41	TSGF @ BGSSF	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.522163	0.509847	0.525701	0.509453
42	Emergency Sales - TSGF	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.522597	0.618334	0.511540	0.559202	0.555845	0.574240	0.000000
43	TSGNF @ BGSSI	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.448439	0.539525	0.438341	0.486959	0.474643	0.489972	0.475965
44	BGSSI-TSGNF - Pilot Use	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.448439	0.539525	0.438341	0.486959	0.474643	0.489972	0.576923
45	BGSSI-TSGNF - Penalty Use	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.448439	0.539525	0.438341	0.486959	0.474643	0.489972	1.705882
46	Emergency Sales - TSGNF	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.522597	0.618334	0.511540	0.559202	0.555845	0.574240	0.000000
47	CIG - Supply Component	0.332693	0.321559	0.321781	0.323200	0.300298	0.333431	0.299159	0.390222	0.288742	0.338575	0.335262	0.349854	0.327565
48	CSG - BGSS-F	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.522163	0.509847	0.525701	0.000000
49	CSG - BGSS-I	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.448439	0.539525	0.438341	0.486959	0.474643	0.489972	0.474940
50	CSG - Emergency Sales	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.522597	0.618334	0.511540	0.559202	0.555845	0.574240	0.000000
51														

51 52

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.

BGSS-RSG does not include any BGSS-RSG Bill Credits.
 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 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 R-1. 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 R-1. 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 R-1. The fifth column shows 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 R-1. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective May 1, 2018. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11 R-1. 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 R-1. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective May 1, 2018. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11 R-1. 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.

## GAS PROOF OF REVENUE SUMMARY

Schedule SS-G11 R-1 Page 2 of 22

## GAS RATE INCREASE "9 and 3" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

	Rate Schedule		Α	ctual	Weather No	rmalized	Differer	nce
			Therms	Revenue	Therms	Revenue	Revenue	Percent
			(1)	(2)	(3)	(4)	(5)	(6)
1	RSG		1,477,720	\$1,120,643	1,485,394	\$1,123,521	\$2,878	0.26
2	GSG		291,656	234,195	293,370	235,330	1,135	0.48
3	LVG		711,286	320,552	718,801	318,479	(2,073)	(0.65)
6	SLG		626	725	626	725	0	0.00
7		Subtotal	2,481,288	1,676,115	2,498,191	1,678,055	1,940	0.12
8								
9	TSG-F		24,330	3,648	24,330	3,648	0	0.00
10	TSG-NF		226,526	28,696	226,586	29,051	355	1.24
11	CIG		39,586	19,103	39,586	19,103	0	0.00
12	CSG		883,811	9,410	674,973	9,410	0	0.00
15		Subtotal	1,174,253	60,857	965,475	61,212	355	1.24
16								
17		Totals	3,655,541	\$1,736,972	3,463,666	\$1,739,267	\$2,295	0.13

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

## GAS PROOF OF REVENUE SUMMARY GAS RATE INCREASE

Schedule SS-G11 R-1 Page 3 of 22

#### GAS RATE INCREASE "9 and 3" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

			Annua	alized				
	Rate Schedule		Weather Nor	malized	Prop	osed	Differe	nce
			Therms	Revenue	Therms	Revenue	Revenue	Percent
			(1)	(2)	(3)	(4)	(5)	(6)
1	RSG		1,485,394	\$1,222,582	1,485,394	\$1,412,486	\$189,904	15.53
2	GSG		293,370	271,276	293,370	299,015	27,739	10.23
3	LVG		718,801	549,691	718,801	567,769	18,078	3.29
6	SLG		626	1,029	626	1,182	154	14.93
7		Subtotal	2,498,191	2,044,578	2,498,191	2,280,453	235,875	11.54
8								
9	TSG-F		24,330	15,899	24,330	16,678	779	4.90
10	TSG-NF		226,526	131,169	226,526	135,388	4,219	3.22
11	CIG		39,586	17,105	39,586	17,854	749	4.38
12	CSG		883,811	9,413	883,811	9,566	153	1.63
13		Subtotal	1,174,253	173,586	1,174,253	179,486	5,900	3.40
14								
15		Totals	3,672,444	2,218,164	3,672,444	2,459,939	\$241,775	10.90

Less change in MAC included above

\$4,225

Gas Revenue Requirement

\$237,550

	Increase Before Mac Adjustment	Increase Above	<u>MAC</u> Adjustment
RSG	\$187,420	\$189,904	2,484
GSG	27,248	27,739	491
LVG	17,495	18,078	583
SLG	153	154	1
Subtotal	232,316	235,875	3,559
TSG-F	740	779	39
TSG-NF	4,219	4,219	0
CIG	749	749	0
CSG	153	153	0
Subtotal	5,861	5,900	39
Totals	\$238,177	\$241,775	3,598

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 5/1/2018 plus applicable BGSS charges.

#### RATE SCHEDULE RSG RESIDENTIAL SERVICE

"9 and 3" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

		Actual			Weath	ner Normalized	ł	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	19,578.075	5.46	\$106,896	19,578.075	5.46	\$106,896	0	0.00	
2	Distribution Charge	1,477,660	0.313308	462,963	1,485,334	0.313448	465,575	2,612	0.56	
3	Off-Peak Dist Non Exempt	60	0.250000	15	60	0.250000	15	0	0.00	
4	Balancing Charge	918,528	0.084457	77,576	917,837	0.084457	77,518	(58)	(0.07)	
5	SBC	1,477,720	0.042225	62,396	1,485,394	0.042231	62,730	334	0.54	
6	Margin Adjustment	1,477,720	(0.006359)	(9,397)	1,485,394	(0.006361)	(9,448)	(51)	0.54	
7	Weather Normalization	918,528	0.021767	19,994	917,837	0.021771	19,982	(12)	(0.06)	
8	Green Programs Recovery Charge	1,477,720	0.005349	7,905	1,485,394	0.005351	7,948	43	0.54	
9	Tax Adjustment Credit	1,477,720	0.000000	0	1,485,394	0.000000	0	0	0.00	
10	Green Enabling Mechanism	1,477,720	0.000000	0	1,485,394	0.000000	0	0	0.00	
11	Facilities Charges			0			0	0	0.00	
12	Minimum			0			0	0	0.00	
13	Miscellaneous			56			56	0	0.00	
14	Delivery Subtotal	1,477,720		\$728,404	1,485,394	-	\$731,272	2,868	0.39	
15	Unbilled Delivery			(278)		_	(278)	0	0.00	
16	Delivery Subtotal w unbilled			\$728,126		_	\$730,994	2,868	0.39	
17										
18	Supply									
19	BGSS-RSG	1,410,089	0.278236	\$392,337	1,417,437	0.276800	\$392,347	10	0.00	
20	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00	
21	Off-Peak Comm. Charge	49	0.204082	10	49	0.204082	10	0	0.00	
22										
23	Miscellaneous			0		_	0	0	0.00	
24	Supply subtotal	1,410,089		\$392,347	1,417,437	_	\$392,357	10	0.00	
25	Unbilled Supply			170		_	170	0	0.00	
26	Supply Subtotal w unbilled			\$392,517			\$392,527	10	0.00	
27										
28	Total Delivery + Supply	1,477,720		\$1,120,643	1,485,394	_	\$1,123,521	2,878	0.26	
29						-				

34 Notes:

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

#### RATE SCHEDULE RSG RESIDENTIAL SERVICE "9 and 3" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

		14/	Annualized ather Normalize			Deserved		Differ	
		Units	Rate	Revenue	Units	Proposed Rate	Devenue	Differ	ence Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	Revenue (6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	(1) 19,578.075	(2) 5.46	(3=12) \$106,896	(4) 19,578.075	(5) 7.76	(6=4 5) \$151,926	(7=0-3) 45,030	(o=7/3) 42.13
2	Distribution Charge	1,485,334	0.300343	446,110	1,485,334	0.398785	592,329	45,030 146,219	32.78
2	Off-Peak Dist	1,465,554	0.300343	440,110	1,465,334	0.199393	12	140,219	33.33
4	Balancing Charge	917.837	0.084457	77,518	917,837	0.084457	77,518	0	0.00
5	SBC	1,485,394	0.041721	61,972	1,485,394	0.041721	61,972	0	0.00
6	Margin Adjustment	1,485,394	(0.006338)	(9,414)	1,485,394	(0.006338)	(9,414)	0	0.00
7	Weather Normalization	917,837	0.021647	19,868	917,837	0.021647	19,868	0	0.00
8	Green Programs Recovery Charge	1,485,394	0.005563	8,263	1,485,394	0.005563	8,263	0	0.00
9	Tax Adjustment Credit	1,485,394	0.000000	0,200	1,485,394	0.000000	0,200	0	0.00
10	Green Enabling Mechanism	1,485,394	0.000000	ů 0	1,485,394	0.000000	0	ů 0	0.00
11	Facilities Charges	1,400,004	0.000000	ů 0	1,100,001	0.000000	0	ů 0	0.00
12	Minimum			0			0	ů 0	0.00
13	Miscellaneous			56			56	0	0.00
14	Delivery Subtotal	1,485,394		\$711,278	1,485,394	-	\$902,530	\$191,252	26.89
15	Unbilled Delivery	, ,		(270)	, ,		(344)	(74)	27.41
16	Delivery Subtotal w unbilled			\$711,008		-	\$902,186	\$191,178	26.89
17	·								
18	Supply								
19	BGSS-RSG	1,485,334	0.344256	\$511,335	1,485,334	0.344256	\$511,335	\$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	1,485,394	(0.000857)	(1,273)	(1,273)	0.00
22	Off-Peak Comm. Charge	49	0.354247	17	49	0.354247	17	0	0.00
23									
24	Miscellaneous			0		-	0	0.00	0.00
25	Supply subtotal	1,485,383		\$511,352	1,485,383		\$510,079	(1,273.00)	(0.25)
26	Unbilled Supply			222		-	221	(1.00)	(0.45)
27	Supply Subtotal w unbilled			\$511,574			\$510,300	(1,274.00)	(0.25)
28									
29	Total Delivery + Supply	1,485,394	_	\$1,222,582	1,485,394	=	\$1,412,486	189,904.00	15.53
30									
31									
32									
33	Notes:								
34	All customers assumed to be on BGSS								

All customers assumed to be on BGSS.
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018
 plus applicable BGSS charges.
 37

#### RATE SCHEDULE RSG RESIDENTIAL SERVICE "9 and 3" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

#### Schedule SS-G11 R-1 Page 6 of 22

		Year 2 Service Charge Increase Annualized					Year 3 Service Charge Increase Annualized					
		v	leather Normal	ized	Differe	ence	w	eather Normaliz	ed	Differe	nce	
		Units	Rate	Revenue	Revenue	Percent	Units	Rate	Revenue	Revenue	Percent	
	Delivery	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
1	Service Charge	19,578.075	10.06	\$196,955	\$45,029	29.64	19,578.075	12.36	\$241,985	\$45,030	22.86	
2	Distribution Charge	1,485,334	0.368470	547,301	(45,028)	(7.60)	1,485,334	0.338154	502,272	(45,029)	(8.23)	
3	Off-Peak Dist	60	0.184235	11	(1)	(7.88)	60	0.169077	10	(1)	(8.23)	
4	Balancing Charge	917,837	0.084457	77,518	(0)	0.00	917,837	0.084457	77,518	0	0.00	
5	SBC	1,485,394	0.041721	61,972	0	0.00	1,485,394	0.041721	61,972	0	0.00	
6	Margin Adjustment	1,485,394	(0.006338)	(9,414)	(0)	0.00	1,485,394	(0.006338)	(9,414)	0	0.00	
7	Weather Normalization	917,837	0.021647	19,868	0	0.00	917,837	0.021647	19,868	0	0.00	
8	Green Programs Recovery Charge	1,485,394	0.005563	8,263	0	0.00	1,485,394	0.005563	8,263	0	0.00	
9	Tax Adjustment Credit	1,485,394	0.000000	0	0	0.00	1,485,394	0.000000	0	0	0.00	
10	Green Enabling Mechanism	1,485,394	0.000000	0	0	0.00	1,485,394	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		56	0	0.00	0		56	0	0.00	
14	Delivery Subtotal	1,485,394		\$902,531	\$1	0.00	1,485,394		\$902,530	(\$1)	0.00	
15	Unbilled Delivery			(344)	0	0.00			(344)	0	0.00	
16	Delivery Subtotal w unbilled			\$902,187	\$1	0.00			\$902,186	(\$1)	0.00	
17	·											
18	Supply											
19	BGSS-RSG	1,485,334	0.344256	\$511,335	0	0.00	1,485,334	0.344256	511,335	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	1,485,394	(0.000857)	(1,273)	0	0.00	1,485,394	(0.000857)	(1,273)	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	2,970,777		\$510,080	1	0.00	2,970,777		\$510,080	0	0.00	
26	Unbilled Supply			221	-1	-0.45			221	0	0.00	
27	Supply Subtotal w unbilled			\$510,301	1	0.00			\$510,301	0	0.00	
28												
29	Total Delivery + Supply	\$0		\$1,412,487	\$1	0.00			\$1,412,486	(1)	0.00	
30												

31

32

33 Notes:

All customers assumed to be on BGSS.

Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018 plus applicable BGSS charges.

34 35 36

## RATE SCHEDULE GSG GENERAL SERVICE "9 and 3" Months Ended June 30, 2018

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

		Actual			Wea	ather Normaliz	ed	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	1,683.840	11.69	\$19,679	1,683.840	11.69	\$19,679	\$0	0.00
2	Distribution Charge Pre 7/14/97	2,154	0.253482	546	2,173	0.253566	551	5	0.92
3	Distribution Charge All others	289,453	0.254639	73,706	291,148	0.254719	74,161	455	0.62
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	49	0.122449	6	49	0.122449	6	0	0.00
6	Balancing Charge	174,086	0.084458	14,703	172,655	0.084457	14,582	(121)	(0.82)
7	SBC	291,656	0.042296	12,336	293,370	0.042308	12,412	76	0.62
8	Margin Adjustment	291,656	(0.006347)	(1,851)	293,370	(0.006347)	(1,862)	(11)	0.59
9	Weather Normalization	174,086	0.021748	3,786	172,655	0.021766	3,758	(28)	(0.74)
10	Green Programs Recovery Charge	291,656	0.005362	1,564	293,370	0.005365	1,574	10	0.64
11	Tax Adjustment Credit	291,656	0.000000	0	293,370	0.000000	0	0	0.00
12	Green Enabling Mechanism	291,656	0.000000	0	293,370	0.000000	0	0	0.00
13	Facilities Charges			0			0	0	0.00
14	Minimum			2			2	0	0.00
15	Miscellaneous			(321)			(321)	0	0.00
16	Delivery Subtotal	291,656	-	\$124,156	293,370	_	\$124,542	\$386	0.31
17	Unbilled Delivery			51			51	0	0.00
18	Delivery Subtotal w unbilled		-	\$124,207		_	\$124,593	\$386	0.31
19									
20	<u>Supply</u>								
21	BGSS	221,990	0.496964	\$110,321	223,150	0.497737	\$111,070	749	0.68
22	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
23									
24	Miscellaneous			(48)			(48)	0	0.00
25	Supply subtotal	221,990	-	\$110,273	223,150	_	\$111,022	\$749	0.68
26	Unbilled Supply			(285)			(285)	0	0.00
27	Supply Subtotal w unbilled		-	\$109,988		—	\$110,737	\$749	0.68
28									
29	Total Delivery + Supply	291,656		\$234,195	293,370		\$235,330	\$1,135	0.48
30			=			=			
31									
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33 Notes:

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

## RATE SCHEDULE GSG GENERAL SERVICE "9 and 3" Months Ended June 30, 2018

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

Weather Normalized Proposed	Difference nue Percent
Units Rate Revenue Units Rate Revenue Reve	
<u>Delivery</u> (1) (2) (3=1*2) (4) (5) (6=4*5) (7=6	6-3) (8=7/3)
	\$8,874 46.72
2 Distribution Charge - Pre 7/14/97 2,173 0.247071 537 2,173 0.311738 677	140 26.07
	8,828 26.17
4 Off-Peak Dist Charge - Pre 7/14/97 0 0.123536 0 0 0.155869 0	0 0.00
5 Off-Peak Dist Charge - All Others 49 0.123536 6 49 0.155869 8	2 33.33
6 Balancing Charge 172,655 0.084457 14,582 172,655 0.084457 14,582	0 0.00
7 SBC 293,370 0.041721 12,240 293,370 0.041721 12,240	0 0.00
8 Margin Adjustment 293,370 (0.006338) (1,859) 293,370 (0.006338) (1,859)	0 0.00
9 Weather Normalization 172,655 0.021647 3,737 172,655 0.021647 3,737	0 0.00
10 Green Programs Recovery Charge 293,370 0.005563 1,632 293,370 0.005563 1,632	0 0.00
11 Tax Adjustment Credit 293,370 0.000000 0 293,370 0.000000 0	0 0.00
12 Green Enabling Mechanism 293,370 0.000000 0 293,370 0.000000 0	0 0.00
13 Facilities Charges 0 0	0 0.00
14 Minimum 2 2	0 0.00
15 Miscellaneous (321) (321)	0 0.00
16 Delivery Subtotal 293,370 \$121,484 293,370 \$149,328 \$2	7,844 22.92
17 Unbilled Delivery 50 61	11 22.00
18         Delivery Subtotal w unbilled         \$121,534         \$149,389         \$2	7,855 22.92
19	
20 <u>Supply</u>	
21 BGSS 293,370 0.511896 \$150,175 293,370 0.511896 \$150,175	\$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 0 293,370 (0.000397) (116)	(116) 0.00
24	. ,
25 Miscellaneous (48) (48)	0 0.00
26 Supply subtotal 293,370 \$150,127 293,370 \$150,011	(116) (0.08)
27 Unbilled Supply (385) (385)	0 0.00
28 Supply Subtotal w unbilled \$149,742 \$149,626	(116) (0.08)
29	
30         Total Delivery + Supply         293,370         \$271,276         293,370         \$299,015         \$	27,739 10.23
31	

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34 Notes:

35 All customers assumed to be on BGSS.

36 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

37 plus applicable BGSS charges.

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

		Actual			Wea	ather Normalize	d	Difference	
	—	<u>Units</u>	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	219.892	100.12	\$22,016	219.892	100.12	\$22,016	\$0	0.00
2	Demand Charge	18,998	3.9496	75,034	17,912	3.9413	70,597	(4,437)	(5.91)
3	Distribution Charge 0-1,000 pre 7/14/97	32,598	0.046782	1,525	32,598	0.046782	1,525	0	0.00
4	Distribution Charge over 1,000 pre 7/14/97	76,458	0.040794	3,119	77,277	0.040801	3,153	34	1.09
5	Distribution Charge 0-1,000 post 7/14/97	140,963	0.045870	6,466	140,963	0.045870	6,466	0	0.00
6	Distribution Charge over 1,000 post 7/14/97	461,267	0.039628	18,279	467,963	0.039644	18,552	273	1.49
7	Balancing Charge	347,799	0.084457	29,374	348,559	0.084456	29,438	64	0.22
8	SBC	711,286	0.042465	30,205	718,801	0.042483	30,537	332	1.10
9	Margin Adjustment	711,286	(0.006345)	(4,513)	718,801	(0.006345)	(4,561)	(48)	1.06
10	Weather Normalization	347,799	0.021639	7,526	348,559	0.021758	7,584	58	0.77
11	Green Programs Recovery Charge	711,286	0.005288	3,761	718,801	0.005289	3,802	41	1.09
12	Tax Adjustment Credit	711,286	0.000000	0	718,801	0.000000	0	0	0.00
13	Green Enabling Mechanism	711,286	0.000000	0	718,801	0.000000	0	0	0.00
14	Facilities Charges			0	,		0	0	0.00
15	Minimum			197			197	0	0.00
16	Miscellaneous			89			89	0	0.00
17	Delivery Subtotal	711,286	-	\$193,078	718,801	-	\$189,395	(\$3,683)	(1.91)
18	Unbilled Delivery			43			43	0	0.00
19	Delivery Subtotal w unbilled		-	\$193,121		-	\$189,438	(\$3,683)	(1.91)
20	,							(, , ,	( )
21									
22	Supply								
23	BGSS	258,551	0.495995	\$128,240	261,469	0.496617	\$129,850	\$1,610	1.26
24	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
25									
26	Miscellaneous			(136)			(136)	0	0.00
27	Supply Subtotal	258,551	-	\$128,104	261,469	-	\$129,714	\$1,610	1.26
28	Unbilled Supply	/		(673)	- ,		(673)	0	0.00
29	Supply Subtotal w unbilled		-	\$127,431		-	\$129,041	\$1,610	1.26
30				¢.=.,			¢.20,011	<i><b></b></i>	
31	Total Delivery + Supply	711,286		\$320,552	718,801		\$318,479	(\$2,073)	(0.65)
32	······································	,200	=	,,	,	=	<i>,,</i>	(+=,= ) 0)	()
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35 Notes:

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

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

			Annualized	ed		Proposed		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	219.892	100.12	<b>\$22,016</b>	219.892	146.93	\$32,309	\$10,293	46.75	
2	Demand Charge	17,912	3.7352	66,905	17,912	4.0506	72,554	5,649	8.44	
3	Distribution Charge 0-1,000 pre 7/14/97	32,598	0.041215	1,344	32,598	0.053744	1,752	408	30.36	
4	Distribution Charge over 1,000 pre 7/14/97	77,277	0.039335	3,040	77,277	0.039776	3,074	34	1.12	
5	Distribution Charge 0-1,000 post 7/14/97	140,963	0.041215	5,810	140,963	0.053744	7,576	1,766	30.40	
6	Distribution Charge over 1,000 post 7/14/97	467,963	0.039335	18,407	467,963	0.039776	18,614	207	1.12	
7	Balancing Charge	348,559	0.084457	29,438	348,559	0.084457	29,438	0	0.00	
8	SBC	718,801	0.041721	29,989	718,801	0.041721	29,989	0	0.00	
9	Margin Adjustment	348,559	(0.006338)	(2,209)	348,559	(0.006338)	(2,209)	0	0.00	
10	Weather Normalization	348,559	0.021647	7,545	348,559	0.021647	7,545	0	0.00	
11	Green Programs Recovery Charge	348,559	0.005563	1,939	348,559	0.005563	1,939	0	0.00	
12	Tax Adjustment Credit	348,559	0.000000	0	348,559	0.000000	0	0	0.00	
13	Green Enabling Mechanism	348,559	0.000000	\$0	348,559	0.000000	\$0	0	0.00	
14	Facilities Charges			0			0	0	0.00	
15	Minimum			197			197	0	0.00	
16	Miscellaneous			89			89	0	0.24	
17	Delivery Subtotal	718,801		\$184,510	718,801	_	\$202,867	\$18,357	9.95	
18	Unbilled Delivery			42			47	5	11.90	
19 20	Delivery Subtotal w unbilled		_	\$184,552		_	\$202,914	\$18,362	9.95	
21										
22	Supply									
23	BGSS	718,801	0.510821	\$367,179	718,801	0.510821	\$367,179	\$0	0.00	
24	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00	
25 26	BGSS Contrib. from TSG-F, TSG-NF & CIG	0	0.000000	0	718,801	(0.000397)	(285)	(285)	0.00	
27	Miscellaneous			(136)			(136)	0	0.00	
28	Supply Subtotal	718,801	_	\$367,043	718,801	-	\$366,758	(\$285)	(0.08)	
29	Unbilled Supply			(1,904)			(1,903)	1	(0.05)	
30 31	Supply Subtotal w unbilled		-	\$365,139		=	\$364,855	(\$284)	(0.08)	
32 33	Total Delivery + Supply	718,801	=	\$549,691	718,801	=	\$567,769	\$18,078	3.29	

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36 Notes:

37 All customers assumed to be on BGSS.

38 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

39 plus applicable BGSS charges.

## RATE SCHEDULE SLG STREET LIGHTING SERVICE "9 and 3" Months Ended June 30, 2018

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

		Actual			Wea	ather Normaliz	ed	Difference	
		<u>Units</u>	<u>Rate</u>	Revenue	Units	<u>Rate</u>	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Single	10.392	9.6316	\$100.092	10.392	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	625.859	0.101300	63.397	625.859	0.101300	63.397	0.000	0.00
7	SBC	625.859	0.043093	26.970	625.859	0.043093	26.970	0.000	0.00
8	Margin Adjustment	625.859	(0.007810)	(4.888)	625.859	(0.007810)	(4.888)	0.000	0.00
9	Green Programs Recovery Charge	0.000	0.000000	3.139	0.000	0.000000	3.139	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			(27.286)			(27.286)	0.000	0.00
15	Delivery Subtotal	625.859		\$365.071	625.859	_	\$365.071	\$0.000	0.00
16	Unbilled Delivery			0.000			0.000	0.000	0.00
17	Delivery Subtotal w unbilled			\$365.071		_	\$365.071	\$0.000	0.00
18									
19	<u>Supply</u>								
20	BGSS	258.737	0.463865	\$120.019	258.737	0.463865	\$120.019	\$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			120.019			120.019	0.000	0.00
23	Supply Subtotal	258.737		\$240.038	258.737	_	\$240.038	\$0.000	0.00
24	Unbilled Supply			120.019			120.019	0.000	0.00
25	Supply Subtotal w unbilled		_	\$360.057		_	\$360.057	\$0.000	0.00
26									
27	Total Delivery + Supply	625.859	-	\$725.128	625.859	-	\$725.128	\$0.000	0.00
28			—			—			
21 22 23 24 25 26 27	Emergency Sales Service Miscellaneous Unbilled Supply Supply Subtotal w unbilled	0.000 258.737		0.000 120.019 \$240.038 120.019 \$360.057	0.000 258.737		0.000 120.019 \$240.038 120.019 \$360.057	0.000 0.000 \$0.000 0.000 \$0.000	0.00 0.00 0.00 0.00 0.00

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31 Notes:

32 SLG units and revenues shown to 3 decimals.

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

## RATE SCHEDULE SLG STREET LIGHTING SERVICE "9 and 3" Months Ended June 30, 2018

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

		We	Annualized ather Normaliz	zed	Proposed			Diffe	rence
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Single	10.392	9.6316	\$100.092	10.392	15.5666	\$161.768	\$61.676	61.62
2	Double Inverted	0.108	9.4856	1.024	0.108	15.5666	1.681	0.657	64.16
3	Double Upright	0.588	8.3906	4.934	0.588	15.5666	9.153	4.219	85.51
4	Triple prior to 1/1/93	18.096	9.4856	171.651	18.096	15.5666	281.693	110.042	64.11
5	Triple on and after 1/1/93	0.420	61.9958	26.038	0.420	67.0381	28.156	2.118	8.13
6	Distribution Therm Charge	625.859	0.083452	52.229	625.859	0.043967	27.517	(24.712)	(47.31)
7	SBC	625.859	0.041721	26.111	625.859	0.041721	26.111	0.000	0.00
8	Margin Adjustment	625.859	(0.006338)	(3.967)	625.859	(0.006338)	(3.967)	0.000	0.00
9	Green Programs Recovery Charge	625.859	0.005563	3.482	625.859	0.005563	3.482	0.000	0.00
10	Tax Adjustment Credit	625.859	0.000000	0.000	625.859	0.000000	0.000	0.000	0.00
11	Green Enabling Mechanism	625.859	0.000000	0.000	625.859	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		_	(27.286)		_	(27.286)	0.000	0.00
15	Delivery Subtotal	625.859		\$354.308	625.859		\$508.308	\$154.000	43.47
16	Unbilled Delivery		_	0.000		_	0.000	0.000	0.00
17	Delivery Subtotal w unbilled			\$354.308			\$508.308	\$154.000	43.47
18									
19	Supply								
20	BGSS	625.859	0.526654	\$329.611	625.859	0.526654	\$329.611	\$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	625.859	(0.000397)	(0.248)	(0.248)	0.00
23	Miscellaneous			120.019		_	120.019	0.000	0.00
24	Supply Subtotal	625.859		\$449.630	625.859		\$449.382	(\$0.248)	(0.06)
25	Unbilled Supply			224.815		_	224.691	(0.124)	(0.06)
26	Supply Subtotal w unbilled			\$674.445			\$674.073	(\$0.372)	(0.06)
27									
28	Total Delivery + Supply	625.859	=	\$1,028.753	625.859	=	\$1,182.381	\$153.628	14.93
29						_			

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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 5/1/2018

36 plus applicable BGSS charges.

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

		Actual			Weather Normalized			Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	0.145	144.83	\$21	0.145	144.83	\$21	\$0	0.00
2	Margin 0-600,000	32,073	0.064447	2,067	32,073	0.064447	2,067	0	0.00
3	Margin over 600,000	7,513	0.054971	413	7,513	0.054971	413	0	0.00
4	Extended Gas Service	0	0.000000	28	0	0.000000	28	0	0.00
5	SBC	39,586	0.034254	1,356	39,586	0.034254	1,356	0	0.00
6	Green Programs Recovery Charge	39,586	0.003966	157	39,586	0.003966	157	0	0.00
7	Tax Adjustment Credit	39,586	0.000000	0	39,586	0.000000	0	0	0.00
8	Green Enabling Mechanism	39,586	0.000000	0	39,586	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	39,586	-	\$4,042	39,586	-	\$4,042	\$0	0.00
13	Unbilled Delivery		_	(59)		_	(59)	0	0.00
14	Delivery Subtotal w unbilled		_	\$3,983		_	\$3,983	\$0	0.00
15									
16	<u>Supply</u>								
17	Commodity Component	39,586	0.386500	\$15,300	39,586	0.386500	\$15,300	\$0	0.00
18	Pilot Use	0	1.825737	1	0	0.000000	1	0	0.00
19	Penalty Use	0		0	0		0	0	0.00
20	Extended Gas Service	0	0.000000	257	0	689.008043	257	0	0.00
21	Miscellaneous		_	0		_	0	0	0.00
22	Supply Subtotal	39,586	_	\$15,558	39,586	_	\$15,558	\$0	0.00
23	Unbilled Supply		_	(438)		_	(438)	0	0.00
24	Supply Subtotal w unbilled			\$15,120			\$15,120	\$0	0.00
25									
26	Total Delivery + Supply	39,586		\$19,103	39,586		\$19,103	\$0	0.00
27			=			=			
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30 Notes:

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

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

			Annualized						
		Weath	er Normalize	d		Proposed		Differe	ence
		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	0.145	139.85	\$20	0.145	205.23	\$30	\$10	50.00
2	Margin 0-600,000	32,073	0.063389	2,033	32,073	0.082103	2,633	600	29.51
3	Margin over 600,000	7,513	0.052013	391	7,513	0.072103	542	151	38.62
4	Extended Gas Service	0	0.150000	0	0	0.150000	0	0	0.00
5	SBC	39,586	0.041721	1,652	39,586	0.041721	1,652	0	0.00
6	Green Programs Recovery Charge	39,586	0.005563	220	39,586	0.005563	220	0	0.00
7	Tax Adjustment Credit	39,586	0.000000	0	39,586	0.000000	0	0	0.00
8	Green Enabling Mechanism	39,586	0.000000	0	39,586	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	39,586	-	\$4,316	39,586	-	\$5,077	\$761	17.63
13	Unbilled Delivery			(63)			(75)	(12)	19.05
14	Delivery Subtotal w unbilled		-	\$4,253		-	\$5,002	\$749	17.61
15									
16	Supply								
17	Commodity Component	39,586	0.327565	\$12,967	39,586	0.327565	\$12,967	\$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		257	0		257	0	0.00
21	Miscellaneous			0			0	0	0.00
22	Supply Subtotal	39,586	-	\$13,224	39,586	-	\$13,224	\$0	0.00
23	Unbilled Supply			(372)			(372)	0	0.00
24	Supply Subtotal w unbilled		-	\$12,852		-	\$12,852	\$0	0.00
25									
26	Total Delivery + Supply	39,586	_	\$17,105	39,586	_	\$17,854	\$749	4.38
27			=			=			

27 28

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30 Notes:

31 All customers assumed to be on BGSS.

32 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

33 plus applicable BGSS charges.

## RATE SCHEDULE TSG-F FIRM TRANSPORTATION GAS SERVICE <u>"9 and 3" Months Ended June 30, 2018</u>

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

	Actual			Wea	ther Normaliz	ed	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)
Service Charge	0.455	565.93	\$257.496	0.455	565.93	\$257.496	\$0.000	0.00
Demand Charge	388	1.9394	752.478	388	1.9394	752.478	0.000	0.00
Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00
Distribution Charge	24,330	0.067031	1,630.870	24,330	0.067031	1,630.870	0.000	0.00
Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
SBC	24,330	0.042941	1,044.751	24,330	0.042941	1,044.751	0.000	0.00
SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
Margin Adjustment	24,330	(0.006356)	(154.644)	24,330	(0.006356)	(154.644)	0.000	0.00
Margin Adjustment, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
Green Programs Recovery Charge	24,330	0.005165	125.670	24,330	0.005165	125.670	0.000	0.00
Green Programs Recovery Charge, Agreement	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
Tax Adjustment Credit	24,330	0.000000	0.000	24,330	0.000000	0.000	0.000	0.00
Green Enabling Mechanism	24,330	0.000000	0.000	24,330	0.000000	0.000	0.000	0.00
Facilities Charges			0.000			0.000	0.000	0.00
Minimum			0.000			0.000	0.000	0.00
Miscellaneous			(52.504)			(52.504)	0.000	0.00
Delivery Subtotal	24,330		3,604.117	24,330		3,604.117	0.000	0.00
Unbilled Delivery			(127.687)			(127.687)	0.000	0.00
Delivery Subtotal w unbilled		-	3,476.43		-	3,476.43	0.000	0.00
Supply								
Commodity Charge, BGSS	0	0.000000	\$0.000	0	0.000000	\$0.000	\$0.000	0.00
Emergency Sales Service	308	0.558442	172.000	308	0.558442	172.000	0.000	0.00
Miscellaneous			0.000			0.000	0.000	0.00
Supply Subtotal	308	-	\$172.000	308	-	\$172.000	\$0.000	0.00
Unbilled Supply			0.000			0.000	0.000	0.00
Supply Subtotal w unbilled		-	\$172.000		-	\$172.000	\$0.000	0.00
Total Delivery + Supply	24,330		\$3,648.430	24,330		\$3,648.430	\$0.000	0.00
		=			=			
	Service Charge Demand Charge Demand Charge, Agreements Distribution Charge Distribution Charge, Agreements SBC SBC, Agreements Margin Adjustment Margin Adjustment, Agreements Green Programs Recovery Charge Green Programs Recovery Charge, Agreement: Tax Adjustment Credit Green Enabling Mechanism Facilities Charges Minimum Miscellaneous Delivery Subtotal Unbilled Delivery Delivery Subtotal w unbilled Supply Supply Subtotal w unbilled	Delivery(1)Service Charge0.455Demand Charge388Demand Charge, Agreements0Distribution Charge24,330Distribution Charge, Agreements0SBC24,330SBC, Agreements0Margin Adjustment24,330Margin Adjustment, Agreements0Green Programs Recovery Charge24,330Green Programs Recovery Charge, Agreement:0Tax Adjustment Credit24,330Green Enabling Mechanism24,330Facilities Charges0Minimum24,330Miscellaneous24,330Unbilled Delivery0Delivery Subtotal wunbilled24,330Supply308Miscellaneous0Expely308Miscellaneous308Unbilled SupplySupply Subtotal wunbilled	Delivery(1)(2)Service Charge0.455565.93Demand Charge3881.9394Demand Charge, Agreements00.0000Distribution Charge24,3300.067031Distribution Charge, Agreements00.000000SBC24,3300.042941SBC, Agreements00.000000Margin Adjustment24,330(0.006356)Margin Adjustment, Agreements00.000000Green Programs Recovery Charge24,3300.005165Green Programs Recovery Charge, Agreement:00.000000Green Enabling Mechanism24,3300.000000Facilities Charges00.000000MinimumDelivery Subtotal24,3300.000000Green Enabling Mechanism24,3300.000000Facilities Charges00.000000MinimumDelivery Subtotal24,3300.000000Facilities Charges00.000000MinimumSupply00.000000Emergency Sales Service3080.558442MiscellaneousSupply Subtotal3080.558442MiscellaneousSupply Subtotal3080.000000Supply Subtotal w unbilled00.000000	Delivery         Units         Rate         Revenue           Service Charge         0.455         565.93         \$257.496           Demand Charge, Agreements         0         0.0000         0.0000           Distribution Charge         24,330         0.067031         1,630.870           Distribution Charge         24,330         0.042941         1,044.751           SBC         24,330         0.006356)         (154.644)           Margin Adjustment         24,330         0.006356)         (154.644)           Margin Adjustment, Agreements         0         0.00000         0.000           Green Programs Recovery Charge         24,330         0.005165         125.670           Green Programs Recovery Charge, Agreement:         0         0.000000         0.000           Green Programs Recovery Charge, Agreement:         0         0.000000         0.000           Green Enabling Mechanism         24,330         0.000000         0.000           Facilities Charges         0         0.000000         0.000           Minimum         0.000000         0.000         0.000           Miscellaneous         (127.687)         (127.687)           Delivery Subtotal         24,330         0.000000         \$0.000 </td <td>Units         Rate         Revenue         Units           Service Charge         0.455         565.93         \$257.496         0.455           Demand Charge         388         1.9394         752.478         388           Demand Charge         388         1.9394         752.478         388           Demand Charge, Agreements         0         0.0000         0.000         0           Distribution Charge         24,330         0.067031         1.630.870         24,330           Distribution Charge, Agreements         0         0.000000         0.000         0           SBC, Agreements         0         0.000000         0.0000         0           SBC, Agreements         0         0.000000         0.0000         0           Margin Adjustment         24,330         (0.006356)         115.670         24,330           Margin Adjustment, Agreements         0         0.000000         0.000         0           Green Programs Recovery Charge         24,330         0.000000         0.000         24,330           Green Programs Recovery Charge, Agreement         0         0.000000         0.000         24,330           Green Programs Recovery Charge, Agreement         0         0.0000         <td< td=""><td>Delivery         Units         Rate         Revenue           Service Charge         0.455         565.93         \$257.496         0.455         565.93           Demand Charge         388         1.9394         752.478         388         1.9394           Demand Charge, Agreements         0         0.0000         0.0000         0         0.0000           Distribution Charge         24,330         0.067031         1,630.870         24,330         0.067031           Distribution Charge, Agreements         0         0.00000         0.0000         0         0.00000           SBC         24,330         0.042941         1,044.751         24,330         0.042941           SBC, Agreements         0         0.000000         0.00000         0         0.000000           Margin Adjustment, Agreements         0         0.000000         0         0.000000           Green Programs Recovery Charge         24,330         0.000000         0         0.000000           Green Programs Recovery Charge         24,330         0.000000         0         0.000000           Tax Adjustment Credit         24,330         0.000000         0.00000         24,330         0.000000           Faeiltites Charges         0.00</td><td>Delivery         Units         Rate         Revenue           11         (2)         (3)         (4)         (5)         (6-4*5)           Service Charge         0.455         565.93         \$257.496         0.455         565.93         \$2257.496           Demand Charge         388         1.9394         752.478         388         1.9394         752.478           Demand Charge, Agreements         0         0.0000         0.0000         0         0.00000         0.000         0.00000         0.000         0.00000         0.000         0.00000         0.000         0.000         0.000         0.000         0.000         0.0000         0.000         0.000</td><td>Delivery         Units         Rate         Revenue         Units         Rate         Revenue         Revenue</td></td<></td>	Units         Rate         Revenue         Units           Service Charge         0.455         565.93         \$257.496         0.455           Demand Charge         388         1.9394         752.478         388           Demand Charge         388         1.9394         752.478         388           Demand Charge, Agreements         0         0.0000         0.000         0           Distribution Charge         24,330         0.067031         1.630.870         24,330           Distribution Charge, Agreements         0         0.000000         0.000         0           SBC, Agreements         0         0.000000         0.0000         0           SBC, Agreements         0         0.000000         0.0000         0           Margin Adjustment         24,330         (0.006356)         115.670         24,330           Margin Adjustment, Agreements         0         0.000000         0.000         0           Green Programs Recovery Charge         24,330         0.000000         0.000         24,330           Green Programs Recovery Charge, Agreement         0         0.000000         0.000         24,330           Green Programs Recovery Charge, Agreement         0         0.0000 <td< td=""><td>Delivery         Units         Rate         Revenue           Service Charge         0.455         565.93         \$257.496         0.455         565.93           Demand Charge         388         1.9394         752.478         388         1.9394           Demand Charge, Agreements         0         0.0000         0.0000         0         0.0000           Distribution Charge         24,330         0.067031         1,630.870         24,330         0.067031           Distribution Charge, Agreements         0         0.00000         0.0000         0         0.00000           SBC         24,330         0.042941         1,044.751         24,330         0.042941           SBC, Agreements         0         0.000000         0.00000         0         0.000000           Margin Adjustment, Agreements         0         0.000000         0         0.000000           Green Programs Recovery Charge         24,330         0.000000         0         0.000000           Green Programs Recovery Charge         24,330         0.000000         0         0.000000           Tax Adjustment Credit         24,330         0.000000         0.00000         24,330         0.000000           Faeiltites Charges         0.00</td><td>Delivery         Units         Rate         Revenue           11         (2)         (3)         (4)         (5)         (6-4*5)           Service Charge         0.455         565.93         \$257.496         0.455         565.93         \$2257.496           Demand Charge         388         1.9394         752.478         388         1.9394         752.478           Demand Charge, Agreements         0         0.0000         0.0000         0         0.00000         0.000         0.00000         0.000         0.00000         0.000         0.00000         0.000         0.000         0.000         0.000         0.000         0.0000         0.000         0.000</td><td>Delivery         Units         Rate         Revenue         Units         Rate         Revenue         Revenue</td></td<>	Delivery         Units         Rate         Revenue           Service Charge         0.455         565.93         \$257.496         0.455         565.93           Demand Charge         388         1.9394         752.478         388         1.9394           Demand Charge, Agreements         0         0.0000         0.0000         0         0.0000           Distribution Charge         24,330         0.067031         1,630.870         24,330         0.067031           Distribution Charge, Agreements         0         0.00000         0.0000         0         0.00000           SBC         24,330         0.042941         1,044.751         24,330         0.042941           SBC, Agreements         0         0.000000         0.00000         0         0.000000           Margin Adjustment, Agreements         0         0.000000         0         0.000000           Green Programs Recovery Charge         24,330         0.000000         0         0.000000           Green Programs Recovery Charge         24,330         0.000000         0         0.000000           Tax Adjustment Credit         24,330         0.000000         0.00000         24,330         0.000000           Faeiltites Charges         0.00	Delivery         Units         Rate         Revenue           11         (2)         (3)         (4)         (5)         (6-4*5)           Service Charge         0.455         565.93         \$257.496         0.455         565.93         \$2257.496           Demand Charge         388         1.9394         752.478         388         1.9394         752.478           Demand Charge, Agreements         0         0.0000         0.0000         0         0.00000         0.000         0.00000         0.000         0.00000         0.000         0.00000         0.000         0.000         0.000         0.000         0.000         0.0000         0.000         0.000	Delivery         Units         Rate         Revenue         Units         Rate         Revenue         Revenue

31 Notes:

32 TSG-F revenues shown to 3 decimals.

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

## RATE SCHEDULE TSG-F FIRM TRANSPORTATION GAS SERVICE <u>"9 and 3" Months Ended June 30, 2018</u>

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

			Annualized Weather Normalized Proposed					Difference		
					11.26					
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	<u>Revenue</u>	Revenue	Percent	
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
1	Service Charge	0.455	536.08	\$243.916	0.455	786.69	\$357.944	\$114.028	46.75	
2	Demand Charge	388	1.8550	719.740	388	2.3812	923.906	204.166	28.37	
3	Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00	
4	Distribution Charge	24,330	0.070907	1,725.167	24,330	0.091022	2,214.565	489.398	28.37	
5	Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00	
6	SBC	24,330	0.041721	1,015.072	24,330	0.041721	1,015.072	0.000	0.00	
7	SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00	
8	Margin Adjustment	24,330	(0.006338)	(154.204)	24,330	(0.006338)	(154.204)	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	24,330	0.005563	135.348	24,330	0.005563	135.348	0.000	0.00	
11	Green Programs Recovery Charge, Agreement	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00	
12	Tax Adjustment Credit	24,330	0.000000	0.000	24,330	0.000000	0.000	0.000	0.00	
13	Green Enabling Mechanism	24,330	0.000000	0.000	24,330	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			(52.504)			(52.484)	0.020	(0.04)	
17	Delivery Subtotal	24,330		3,632.535	24,330		4,440.147	807.612	22.23	
18	Unbilled Delivery			(128.694)			(157.306)	(28.612)	22.23	
19	Delivery Subtotal w unbilled		-	3,503.841			4,282.841	779.000	22.23	
20	,			,						
21	Supply									
22	Commodity Charge, BGSS-F	24,330	0.509453	\$12.395.000	24,330	0.509453	\$12,395.000	\$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	24,330	-	\$12,395.000	24,330		\$12,395.000	\$0.000	0.00	
26	Unbilled Supply	_ ,,		0.000	_ ,,		0.000	0.000	0.00	
27	Supply Subtotal w unbilled		-	\$12,395.000			\$12,395.000	\$0.000	0.00	
28				÷.=,000.000			÷,000.000	<b>\$0.000</b>	0.00	
29	Total Delivery + Supply	24,330		\$15,898.841	24,330		\$16,677.841	\$779.000	4.90	
30		,000	=	+,000.0	2.,000		+ , • • • • •	<u> </u>		
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33 Notes:

34 All customers assumed to be on BGSS.

35 TSG-F revenues shown to 3 decimals.

36 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

37 plus applicable BGSS charges.

## RATE SCHEDULE TSG-NF NON-FIRM TRANSPORTATION GAS SERVICE <u>"9 and 3" Months Ended June 30, 2018</u>

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

		Actual			Weath	er Normalized		Difference	
	-	Units	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	2.166	566.02	\$1,226	2.166	566.02	\$1,226	\$0	0.00
2	Dist Charge 0-50,000	136,377	0.061755	8,422	136,377	0.061755	8,422	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	78,617	0.101721	7,997	78,617	0.101721	7,997	0	0.00
5	Dist Charge over 50,000, Agreements	10,932	0.023509	257	10,932	0.023509	257	0	0.00
6	SBC	214,994	0.042699	9,180	215,054	0.042687	9,180	0	0.00
7	SBC, Agreements	11,532	0.043531	502	11,532	0.043531	502	0	0.00
8	Green Programs Recovery Charge	215,054	0.004752	1,022	215,054	0.004752	1,022	0	0.00
9	Green Programs Recovery Charge, Agreements	11,532	0.005116	59	11,532	0.005116	59	0	0.00
10	Tax Adjustment Credit	215,054	0.000000	0	215,054	0.000000	0	0	0.00
11	Green Enabling Mechanism	215,054	0.000000	0	215,054	0.000000	0	0	0.00
12	Facilities Charges			4			4	0	0.00
13	Minimum			0			0	0	0.00
14	Miscellaneous			(970)		_	(615)	355	(36.60)
15	Delivery Subtotal	226,526		\$27,713	226,586	_	\$28,068	\$355	1.28
16	Unbilled Delivery			(3,617)		_	(3,617)	0	0.00
17	Delivery Subtotal w unbilled			\$24,096			\$24,451	\$355	1.47
18									
19	<u>Supply</u>								
20	Commodity Charge, BGSS-I	8,279	0.438700	\$3,632	8,279	0.438700	\$3,632	\$0	0.00
21	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
22	Pilot Use	26	1.807692	47	26	1.807692	47	0	0.00
23	Penalty Use	34	27.147059	923	34	27.147059	923	0	0.00
24	Miscellaneous			2		_	2	0	0.00
25	Supply Subtotal	8,339		\$4,604	8,339		\$4,604	\$0	0.00
26	Unbilled Supply			(4)		_	(4)	0	0.00
27	Supply Subtotal w unbilled			\$4,600			\$4,600	\$0	0.00
28									
29	Total Delivery + Supply	226,526	_	\$28,696	226,586	_	\$29,051	\$355	1.24
30						-			

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33 Notes:

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

## RATE SCHEDULE TSG-NF NON-FIRM TRANSPORTATION GAS SERVICE <u>"9 and 3" Months Ended June 30, 2018</u>

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

		Annualized Weather Normalized				Proposed		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	2.166	536.08	\$1,161	2.166	786.69	\$1,704	\$543	46.77	
2	Dist Charge 0-50,000	136,377	0.070731	9,646	136,377	0.090733	12,374	2,728	28.28	
3	Dist Charge 0-50,000, Agreements	600	0.023333	14	600	0.023333	14	0	0.00	
4	Dist Charge over 50,000	78,617	0.070731	5,561	78,617	0.090733	7,133	1,572	28.27	
5	Dist Charge over 50,000, Agreements	10,932	0.023509	257	10,932	0.023509	257	0	0.00	
6	SBC	214,994	0.041721	8,970	214,994	0.041721	8,970	0	0.00	
7	SBC, Agreements	11,532	0.043531	502	11,532	0.043531	502	0	0.00	
8	Green Programs Recovery Charge	214,994	0.005563	1,196	214,994	0.005563	1,196	0	0.00	
9	Green Programs Recovery Charge, Agreements	11,532	0.005116	59	11,532	0.005116	59	0	0.00	
10	Tax Adjustment Credit	214,994	0.000000	0	214,994	0.000000	0	0	0.00	
11	Green Enabling Mechanism	214,994	0.000000	0	214,994	0.000000	0	0	0.00	
12	Facilities Charges			4			4	0	0.00	
13	Minimum			0			0	0	0.00	
14	Miscellaneous			(615)		_	(615)	0	0.00	
15	Delivery Subtotal	226,526		\$26,755	226,526		\$31,598	\$4,843	18.10	
16	Unbilled Delivery			(3,448)		_	(4,072)	(624)	18.10	
17	Delivery Subtotal w unbilled			\$23,307			\$27,526	\$4,219	18.10	
18										
19	Supply									
20	Commodity Charge, BGSS-I	226,526	0.476091	\$107,847	226,526	0.476091	\$107,847	\$0	0.00	
21	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00	
22	Pilot Use	26	1.890000	49	26	1.890000	49	0	0.00	
23	Penalty Use	34	1.705882	58	34	1.705882	58	0	0.00	
24	Miscellaneous			2		_	2	0	0.00	
25	Supply Subtotal	226,586		\$107,956	226,586		\$107,956	\$0	0.00	
26	Unbilled Supply			(94)		_	(94)	0	0.00	
27	Supply Subtotal w unbilled			\$107,862			\$107,862	\$0	0.00	
28										
29	Total Delivery + Supply	226,526	_	\$131,169	226,526	_	\$135,388	\$4,219	3.22	
30			_			-				

31 32

33 Notes:

34 All customers assumed to be on BGSS.

35 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

36 plus applicable BGSS charges.

## RATE SCHEDULE CSG CONTRACT SERVICES

"9 and 3" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

(Inerms & Revenue - Inousands, Rate - \$/Inerm	(Inerms	& Revenue -	Inousands, Rate	e - \$/ i nermj
--	---------	-------------	-----------------	-----------------

		Actual		Weath	er Normalized		Differ	ence
	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	0.0830	674.70	\$56	0.0830	674.70	\$56	\$0	0.00
2 Service Charge - Power- Non Firm	0.0120	583.33	7	0.0120	583.33	7	0	0.00
3 Service Charge - Other	0.1050	790.48	83	0.1050	790.48	83	0	0.00
4 Distribution Charge - Power	674,973	0.006111	4,125	674,973	0.006111	4,125	0	0.00
5 Distribution Charge - Power- Non Firm	4,672	0.071490	334	4,672	0.071490	334	0	0.00
6 Distribution Charge - Other	204,166	0.011432	2,334	204,166	0.011432	2,334	0	0.00
7 Maintenance - Power	674,973	0.000151	102	674,973	0.000151	102	0	0.00
8 Maintenance - Power- Non Firm	4,672	0.000000	0	4,672	0.000000	0	0	0.00
9 Maintenance - Other	204,166	0.000647	132	204,166	0.000647	132	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	883,811	0.001035	915	883,811	0.001035	915	0	0.00
14 Green Programs Recovery Charge	883,811	0.000140	124	883,811	0.000140	124	0	0.00
15 Tax Adjustment Credit	883.811	0.000000	0	883,811	0.000000	0	0	0.00
16 Green Enabling Mechanism	883,811	0.000000	0	883,811	0.000000	0	0	0.00
17 Facilities Chg.	,-		771	, -		771	0	0.00
18 Minimum			271			271	0	0.00
19 Sales Tax Discount - Delivery			(506)			(506)	0	0.00
20 Misc.			168			168	0	0.00
21 Delivery Subtotal	883,811	-	8,916	883,811	-	8,916	0	0.00
22 Unbilled Delivery	,		494	,		494	0	0.00
23 Delivery Subtotal w/ Unbilled	883,811	-	9,410	883,811	-	9,410	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	0	0.000000	Ŭ	Ũ	0.000000	Ŭ	Ŭ	0.00
38 Pilot Use	0	0.00	0	0	0.000000	0	0	0.00
39 Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
40 Misc.	0	0.000000	0	Ũ	0.000000	0	ů 0	0.00
41 Supply Subtotal	0	-	0	0	-	0	0	0.00
42 Unbilled Supply	0		0	0		0	0	0.00
43 Supply Subtotal w/ Unbilled	0		0	0		0	0	0.00
43 Supply Sublotal W/ Onblined 44	0		U	0		U	0	0.00
45 Total Delivery & Supply			9,410			9,410	0	0.00
45 rotal Derivery & Supply 46			3,410			3,410	0	0.00

47 Notes:

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

### RATE SCHEDULE CSG CONTRACT SERVICES "9 and 3" Months Ended June 30, 2018

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

			Annualized						
		Wea	ther Normaliz	ed		Proposed		Differe	ence
		<u>Units</u>	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge - Power	0.0830	536.08	\$44	0.0830	786.69	\$65	\$21	47.73
2	Service Charge - Power- Non Firm	0.0120	536.08	6	0.0120	786.69	9	3	50.00
3	Service Charge - Other	0.1050	536.08	56	0.1050	786.69	83	27	48.21
4	Distribution Charge - Power	674,973	0.006111	4,125	674,973	0.006111	4,125	0	0.00
5	Distribution Charge - Power- Non Firm	4,672	0.070731	330	4,672	0.090733	424	94	28.48
6	Distribution Charge - Other	204,166	0.011432	2,334	204,166	0.011432	2,334	0	0.00
7	Maintenance - Power	674,973	0.000151	102	674,973	0.000151	102	0	0.00
8	Maintenance - Power- Non Firm	4,672	0.000000	0	4,672	0.000000	0	0	0.00
9	Maintenance - Other	204,166	0.000647	132	204,166	0.000647	132	0	0.00
10	Pilot Use	0	0.000000	0	0	0.000000	0	0	0.00
11	Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
	Balancing Charge (applicable only if customer								
12	uses BGSS-F)	0	0.000000	0	0	0.000000	0	0	0.00
13	SBC	883,811	0.041721	915	883,811	0.041721	915	0	0.00
14	Green Programs Recovery Charge	883,811	0.005563	124	883,811	0.005563	124	0	0.00
15	Tax Adjustment Credit	883,811	0.000000	0	883,811	0.000000	0	0	0.00
16	Green Enabling Mechanism	883,811	0.000000	0	883,811	0.000000	0	0	0.00
17	Facilities Chg.	,- · ·		771			771	0	0.00
18	Minimum			271			271	0	0.00
19	Sales Tax Discount - Delivery			(506)			(506)	0	0.00
20	Misc.			168			168	0	0.00
21	Delivery Subtotal	883.811	-	8,872	883.811	-	9,017	145	1.63
22	Unbilled Delivery	000,011		492	000,011		500	8	1.63
23	Delivery Subtotal w/ Unbilled	883,811	-	9,364	883,811	-	9,517	153	1.63
24	Delivery Subtotal W/ Oribilied	005,011		3,304	005,011		5,517	155	1.05
25	Supply								
26	BGSS-Firm - Power	0	0.000000	0	0	0.000000	0	0	0.00
20	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
20 29	BG33-Film - Ouler	0	0.000000	0	0	0.000000	0	0	0.00
30	BGSS-Interruptible - Power	0	0.000000	0	0	0.000000	0	0	0.00
31	BGSS-Interruptible - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
32	BGSS-Interruptible - Other	0	0.000000	0	0	0.000000	0	0	0.00
33									
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	5 7								
38	Pilot Use	26	1.89	49	26	1.89	49	0	0.00
39	Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
40	Misc.	34	_	0	34		0	0	0.00
41	Supply Subtotal	60		49	60		49.140	0	0.00
42	Unbilled Supply	0	_	0	0		0	0	0.00
43 44	Supply Subtotal w/ Unbilled	60		49	60		49.140	0	0.00
45	Total Delivery & Supply	883,871		9,413	883,871		9,566	153.00	1.63

Gas Tariff Rates for Petition Schedules 1 & 2

		Present		Proposed	
			Charge	· · ·	
		Charge	Including		Charge Including
Rate Sch	<u>edule</u>	without/SUT	<u>SUT</u>	Charge without/SUT	<u>SUT</u>
RSG	Service Charge	\$5.46	\$5.82	\$7.76	\$8.27
	Distribution Charges	\$0.300343	\$0.320241	\$0.398785	\$0.425205
	Balancing Charge	\$0.084457	\$0.090052	\$0.084457	\$0.090052
	Off-Peak Use	\$0.150172	\$0.160120	\$0.199393	\$0.212603
GSG	Service Charge	\$11.28	\$12.03	\$16.55	\$17.65
	Distribution Charge - Pre July 14, 1997	\$0.247071	\$0.263439	\$0.311738	\$0.332391
	Distribution Charge - All Others	\$0.247071	\$0.263439	\$0.311738	\$0.332391
	Balancing Charge	\$0.084457	\$0.090052	\$0.084457	\$0.090052
	Off-Peak Use Dist Charge - Pre July 14, 1997	\$0.123536	\$0.131720	\$0.155869	\$0.166195
	Off-Peak Use Dist Charge - All Others	\$0.123536	\$0.131720	\$0.155869	\$0.166195
LVG	Service Charge	\$100.12	\$106.75	\$146.93	\$156.66
	Demand Charge	\$3.7352	\$3.9827	\$4.0506	\$4.3190
	Distribution Charge 0-1,000 pre July 14, 1997	\$0.041215	\$0.043945	\$0.053744	\$0.057305
	Distribution Charge over 1,000 pre July 14, 1997	\$0.039335	\$0.041941	\$0.039776	\$0.042411
	Distribution Charge 0-1,000 post July 14, 1997	\$0.041215	\$0.043945	\$0.053744	\$0.057305
	Distribution Charge over 1,000 post July 14, 1997	\$0.039335	\$0.041941	\$0.039776	\$0.042411
	Balancing Charge	\$0.084457	0.090052	\$0.084457	\$0.090052
SLG	Single-Mantle Lamp	\$9.6316	\$10.2697	\$15.5666	\$16.5979
	Double-Mantle Lamp, inverted	\$9.4856	\$10.1140	\$15.5666	\$16.5979
	Double Mantle Lamp, upright	\$8.3906	\$8.9465	\$15.5666	\$16.5979
	Triple-Mantle Lamp, prior to January 1, 19933	\$9.4856	\$10.1140	\$15.5666	\$16.5979
	Triple-Mantle Lamp, on and after January 1, 1993	\$61.9958	\$66.1030	\$67.0381	\$71.4794
	Distribution Therm Charge	\$0.083452	\$0.088981	\$0.043967	\$0.046880

## Gas Tariff Rates

		Present		Proposed	
			Charge		
			Including		Charge Including
		Charge	<u>SUT</u>	<u>Charge</u>	<u>SUT</u>
TSG-F	Service Charge	\$536.08	\$571.60	\$786.69	\$838.81
	Demand Charge	\$1.8550	\$1.9779	\$2.3812	\$2.5390
	Distribution Charges	\$0.070907	\$0.075605	\$0.091022	\$0.097052
TSG-NF	Service Charge	\$536.08	\$571.60	\$786.69	\$838.81
	Distribution Charge 0-50,000	\$0.070731	\$0.075417	\$0.090733	\$0.096744
	Distribution Charge over 50,000	\$0.070731	\$0.075417	\$0.090733	\$0.096744
	Special Provision (d)	\$1.89	\$2.02	\$1.89	\$2.02
CIG	Service Charge	\$139.85	\$149.12	\$205.23	\$218.83
	Distribution Charge 0-600,000	\$0.063389	\$0.067589	\$0.082103	\$0.087542
	Distribution Charge over 600,000	\$0.052013	\$0.055459	0.072103	\$0.076880
	Special Provision (c) 1st para	\$1.89	\$2.02	\$1.89	\$2.02
BGSS RSG	Commodity Charge including Losses	\$0.346015	\$0.368938	\$0.345140	\$0.368006
CSG		\$536.08	\$571.60	\$786.69	\$838.81

Filing "9 and 3"

## Rate Schedule RSG

COMPARISON OF TYPICAL BILLS

#### Schedule SS-G12 R-1 Page 1 of 3

							A	nnual Usages					
	<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage		910	102	357	551	691	813	934	1,069	1,228	1,460	2,217
3	Balancing Therms		562	19	140	265	352	426	497	576	666	797	1,121
4													
5													
6	Total		910	102	357	551	691	813	934	1,069	1,228	1,460	2,217
7			=-			10	=0				400		105
8 9	Average Therm Use		76	9	30	46	58	68	78	89	102	122	185
9 10													
10	Present Bill												
12	Total Delivery		\$464.59	\$109.26	\$215.62	\$300.34	\$361.21	\$414.04	\$466.04	\$524.13	\$592.22	\$691.34	\$1,003.50
13	Total Supply		335.73	37.72	131.75	203.22	254.98	300.13	344.70	394.47	453.15	538.67	818.00
14			\$800.32	\$146.98	\$347.37	\$503.56	\$616.19	\$714.17	\$810.74	\$918.60	\$1,045.37	\$1,230.01	\$1,821.50
15				••••••				•••••			• .,• .•.•	•••,=•••••	+.,
16													
17													
18	Proposed Bill												
19	Total Delivery		\$504.60	\$139.88	\$249.21	\$336.17	\$398.67	\$452.93	\$506.33	\$565.99	\$635.92	\$737.74	\$1,058.70
20	Total Supply		334.89	37.63	131.42	202.71	254.34	299.37	343.82	393.47	452.01	537.31	815.94
21	Totals		\$839.49	\$177.51	\$380.63	\$538.88	\$653.01	\$752.30	\$850.15	\$959.46	\$1,087.93	\$1,275.05	\$1,874.64
22													
23													
24	I												
25	Increase Amount		<b>*</b> 40.04	<b>#</b> 00.00	<b>\$00.50</b>	<b>*•••••••••••••</b>	<b>0</b> 7 40	<b>*</b> ~~ ~~	<b>*</b> 40.00	<b>*</b> 44 00	¢ 40 70	<b>*</b> 40, 40	<b>*</b> == 00
26	Delivery		\$40.01	\$30.62	\$33.59 (0.33)	\$35.83	\$37.46	\$38.89 (0.76)	\$40.29	\$41.86	\$43.70	\$46.40	\$55.20
27 28	Supply Totals		(0.84) \$39.17	(0.09) \$30.53	\$33.26	(0.51) \$35.32	(0.64) \$36.82	\$38.13	(0.88) \$39.41	(1.00) \$40.86	(1.14) \$42.56	(1.36) \$45.04	(2.06) \$53.14
20 29	Totals		ф39.17	φ30.55	\$33.20	φ30.3Z	\$30.6Z	φ30.13	φ <b>39.4</b> 1	φ40.00	φ42.50	φ45.04	φ03.14
30													
31													
32	Increase Percent												
33	Delivery		8.6	28.0	15.6	11.9	10.4	9.4	8.6	8.0	7.4	6.7	5.5
34	Supply		(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
35	Totals		4.9	20.8	9.6	7.0	6.0	.3 <sup>´</sup>	4.9	4.4	4.1	3.7	2.9
36													
37													
38													
39		Notes:	Bills include SU										
40			Each band repr	esents a decile	of customers	segmented by	annual therm u	isage.					

Filing "9 and 3"

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

							Ar	nnual Usages					
	<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage		910	102	357	551	691	813	934	1,069	1,228	1,460	2,217
3	Balancing Therms		562	19	140	265	352	426	497	576	666	797	1,121
4													
5													
6	Total		910	102	357	551	691	813	934	1,069	1,228	1,460	2,217
	A second Theorem Line		70	0		40	50		70		100	400	405
8 9	Average Therm Use		76	9	30	46	58	68	78	89	102	122	185
9 10													
10	Present Bill												
12	Total Delivery		\$464.59	\$109.26	\$215.62	\$300.34	\$361.21	\$414.04	\$466.04	\$524.13	\$592.22	\$691.34	\$1,003.50
13	Total Supply		335.73	37.72	131.75	203.22	254.98	300.13	344.70	394.47	453.15	538.67	818.00
14			\$800.32	\$146.98	\$347.37	\$503.56	\$616.19	\$714.17	\$810.74	\$918.60	\$1,045.37	\$1,230.01	\$1,821.50
15				••••••				•			<b>4</b> · , <b>5</b> · <b>5</b> · <b>5</b> · <b>5</b>	•••,=•••••	•••••
16													
17													
18	Proposed Bill												
19	Total Delivery		\$589.54	\$149.42	\$282.54	\$387.59	\$463.18	\$528.86	\$593.54	\$665.79	\$750.57	\$874.02	\$1,265.66
20	Total Supply		334.89	37.63	131.42	202.71	254.34	299.37	343.82	393.47	452.01	537.31	815.94
21	Totals		\$924.43	\$187.05	\$413.96	\$590.30	\$717.52	\$828.23	\$937.36	\$1,059.26	\$1,202.58	\$1,411.33	\$2,081.60
22													
23													
24													
25	Increase Amount		\$404.0F	<b>\$10.10</b>	<b>*</b> ~~ ~~	<b>*</b> 07.05	<b>\$404.07</b>	<b>*</b> 444.00	\$407 FO	<b>*</b> 444.00	<b>*</b> 450.05	<b>\$</b> 400.00	<b>#000 40</b>
26 27	Delivery Supply		\$124.95 (0.84)	\$40.16 (0.09)	\$66.92 (0.33)	\$87.25 (0.51)	\$101.97 (0.64)	\$114.82 (0.76)	\$127.50 (0.88)	\$141.66 (1.00)	\$158.35 (1.14)	\$182.68 (1.36)	\$262.16 (2.06)
27	Totals		(0.84) \$124.11	\$40.07	\$66.59	\$86.74	\$101.33	\$114.06	\$126.62	\$140.66	\$157.21	\$181.32	\$260.10
29	10(8)		φ124.11	φ <del>+</del> 0.07	φ00.55	ψ00.74	φ101.55	ψ114.00	ψ120.02	φ140.00	φ107.21	φ101.5z	φ200.10
30													
31													
32	Increase Percent												
33	Delivery		26.9	36.8	31.0	29.1	28.2	27.7	27.4	27.0	26.7	26.4	26.1
34	Supply		(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
35	Totals		15.5	27.3	19.2	17.2	16.4	16.0	15.6	15.3	15.0	14.7	14.3
36													
37													
38													
39		Notes:	Bills include SU										
40			Each band repr	esents a decile	of customers :	segmented by	annual therm u	sage.					

Filing	g "9 and 3"						ARISON OF TY Rate Schedul						Schedule	SS-G12 R-1 Page 2 of 3
								A	nnual Usages					
	<u>Units</u>			Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge			12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage			2,096	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
3	Balancing Therms			1,233	27	140	279	457	662	911	1,225	1,659	2,227	3,424
4														
5														
6		Total		2,096	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
8	Average Therm Use			175	11	30	50	74	103	141	196	285	440	818
9	Average menn use			175		50	50	74	105	141	130	205	440	010
10														
11	Present Bill													
12	Total Delivery			\$927.50	\$187.31	\$269.92	\$359.60	\$468.07	\$597.83	\$768.50	\$1,006.14	\$1,382.99	\$2,017.77	\$3,546.30
13	Total Supply			1,144.02	70.96	195.06	326.47	483.50	672.92	926.20	1,285.33	1,867.87	2,881.97	5,357.84
14				\$2,071.52	\$258.27	\$464.98	\$686.07	\$951.57	\$1,270.75	\$1,694.70	\$2,291.47	\$3,250.86	\$4,899.74	\$8,904.14
15														
16														
17														
18	Proposed Bill			<b>*</b> 4 400 40	<b>#000 74</b>	<b>*</b> 000.00	<b>\$</b> 400.04	<b>\$500.00</b>	<b>A</b> 750.04	<b>*</b> ~~~~~	\$4 005 00	¢4,000,40	<b>\$0,440,04</b>	<b>*</b> 4 000 00
19 20	Total Delivery			\$1,139.49 1,143.13	\$263.74 70.90	\$362.03 194.91	\$468.31 326.21	\$596.62 483.12	\$750.31 672.40	\$952.97 925.48	\$1,235.98 1,284.33	\$1,686.43 1,866.42	\$2,449.31 2,879.73	\$4,290.62 5,353.69
20	Total Supply Totals			\$2,282.62	\$334.64	\$556.94	\$794.52	\$1,079.74	\$1,422.71	925.46 \$1,878.45	\$2,520.31	\$3,552.85	\$5,329.04	\$9,644.31
22	Totals			ΨΖ,ΖΟΖ.ΟΖ	\$334.04	φ <b>5</b> 50.94	ψ <i>1</i> 54.52	\$1,075.74	ψ1,422.71	ψ1,070.45	ψ2,520.51	ψ0,002.00	ψJ,323.04	\$9,044.51
23														
24														
25	Increase Amount													
26	Delivery			\$211.99	\$76.43	\$92.11	\$108.71	\$128.55	\$152.48	\$184.47	\$229.84	\$303.44	\$431.54	\$744.32
27	Supply			(0.89)	(0.06)	(0.15)	(0.26)	(0.38)	(0.52)	(0.72)	(1.00)	(1.45)	(2.24)	(4.15)
28	Totals			\$211.10	\$76.37	\$91.96	\$108.45	\$128.17	\$151.96	\$183.75	\$228.84	\$301.99	\$429.30	\$740.17
29														
30														
31	have been been and													
32	Increase Percent			22.0	40.0	24.4	20.0	07.5	05 F	04.0	00.0	24.0	04.4	04.0
33 34	Delivery Supply			22.9 (0.1)	40.8 (0.1)	34.1 (0.1)	30.2 (0.1)	27.5 (0.1)	25.5 (0.1)	24.0 (0.1)	22.8 (0.1)	21.9 (0.1)	21.4 (0.1)	21.0 (0.1)
34 35	Totals			(0.1)	(0.1) 29.6	(0.1) 19.8	(0.1) 15.8	(0.1) 13.5	(0.1) 12.0	(0.1) 10.8	(0.1)	9.3	(0.1) 8.8	(0.1) 8.3
36	10(0)5			10.2	23.0	13.0	13.0	10.0	12.0	10.0	10.0	3.3	0.0	0.3
37														
38														
39			Notes:	Bills include SU	Т									

Filing	g "9 and 3"					ARISON OF TY Rate Schedul ling Tax Adjus						Schedule S	S-G12 R-1A Page 2 of 3
							A	nnual Usages					
	<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage		2,096	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
3	Balancing Therms		1,233	27	140	279	457	662	911	1,225	1,659	2,227	3,424
4 5													
6		Total	2,096	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
7			_,					-,	.,	_,	-,	-,	-,
8	Average Therm Use		175	11	30	50	74	103	141	196	285	440	818
9													
10													
11	Present Bill		¢007.50	¢407.04	¢000.00	¢250.00	¢400.07	¢507.00	¢700 50	¢4.000.44	¢4 000 00	¢0.047.77	¢0.540.00
12 13	Total Delivery Total Supply		\$927.50 1,144.02	\$187.31 70.96	\$269.92 195.06	\$359.60 326.47	\$468.07 483.50	\$597.83 672.92	\$768.50 926.20	\$1,006.14 1,285.33	\$1,382.99 1,867.87	\$2,017.77 2,881.97	\$3,546.30 5,357.84
13	Total Supply		\$2,071.52	\$258.27	\$464.98	\$686.07	\$951.57	\$1,270.75	\$1,694.70	\$2,291.47	\$3,250.86	\$4,899.74	\$8,904.14
15			ψ2,071.02	φ200.27	φ+0+.50	φ000.07	φ551.57	ψ1,270.75	φ1,004.70	ψ2,201.47	ψ0,200.00	φ+,000.7+	ψ0,004.14
16													
17													
18	Proposed Bill												
19	Total Delivery		\$1,139.49	\$263.74	\$362.03	\$468.31	\$596.62	\$750.31	\$952.97	\$1,235.98	\$1,686.43	\$2,449.31	\$4,290.62
20	Total Supply		1,143.13	70.90	194.91	326.21	483.12	672.40	925.48	1,284.33	1,866.42	2,879.73	5,353.69
21	Totals		\$2,282.62	\$334.64	\$556.94	\$794.52	\$1,079.74	\$1,422.71	\$1,878.45	\$2,520.31	\$3,552.85	\$5,329.04	\$9,644.31
22 23													
23 24													
24	Increase Amount												
26	Delivery		\$211.99	\$76.43	\$92.11	\$108.71	\$128.55	\$152.48	\$184.47	\$229.84	\$303.44	\$431.54	\$744.32
27	Supply		(0.89)	(0.06)	(0.15)	(0.26)	(0.38)	(0.52)	(0.72)	(1.00)	(1.45)	(2.24)	(4.15)
28	Totals		\$211.10	\$76.37	\$91.96	\$108.45	\$128.17	\$151.96	\$183.75	\$228.84	\$301.99	\$429.30	\$740.17
29													
30													
31													
32	Increase Percent		22.0	40.9	24.4	20.2	07 F	0F F	24.0	22.0	21.0	01.4	21.0
33 34	Delivery Supply		22.9 (0.1)	40.8 (0.1)	34.1 (0.1)	30.2 (0.1)	27.5 (0.1)	25.5 (0.1)	24.0 (0.1)	22.8 (0.1)	21.9 (0.1)	21.4 (0.1)	21.0 (0.1)
34	Totals		(0.1)	29.6	19.8	(0.1)	13.5	(0.1)	(0.1)	(0.1)	9.3	(0.1) 8.8	(0.1)
36	. otalo		10.2	20.0	10.0	10.0	10.0	12.0	10.0	10.0	0.0	0.0	0.0
37													
38													
39		Notes:	Bills include SU										

Filing	y "9 and 3"					ISON OF TYP						Sched	ule SS-G12 R-1 Page 3 of 3
								Annual Usag					
	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 Therm Usage (0-1,000)		12 9,472	12 5,707	12 7,873	12 8,344	12 8,761	12 9,276	12 9,604	12 10,107	12 10,571	12	12 11,575
2	Therm Usage (1,000+)		9,472 29,756	5,707	2,918	6,344 5,188	7,615	9,276	9,604	19,820	28,795	11,020 46,581	186,334
4	Demand Therms		29,750	210	2,918	396	484	560	694	839	1,077	1,580	4,409
5	Demand memis		510	210	515	550	404	500	034	009	1,077	1,500	4,403
6	Balancing Therms		19,022	2,572	4,735	6,444	7,917	9,199	11,235	13,628	17,691	26,194	56,460
7 8		Total	39,228	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		3,269	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
11 12													
12	Present Bill												
13	Total Delivery		\$10,704.98	\$2,983.86	\$4,011.34	\$4,761.00	\$5,523.38	\$6,269.04	\$7,409.10	\$8,745.44	\$10,961.53	\$15,490.14	\$42,194.11
14	Total Supply		21,366.04	3,592.28	5,877.53	7,370.64	\$3,525.50 8,919.44	10,807.27	13,201.24	16,300.36	21,440.81	31,372.92	107,794.00
16	Total Cappiy		\$32,071.02	\$6,576.14	\$9,888.87	\$12,131.64	\$14,442.82	\$17,076.31	\$20,610.34	\$25,045.80	\$32,402.34	\$46,863.06	\$149,988.11
17			··-,···-	•••••	+-,	•	••••	••••		•,•	••,	••••••	••••••
18													
19													
20	Proposed Bill												
21	Total Delivery		\$11,773.35	\$3,729.99	\$4,822.77	\$5,606.87	\$6,405.62	\$7,185.17	\$8,376.50	\$9,770.78	\$12,077.29	\$16,789.60	\$44,518.35
22	Total Supply		21,349.45	3,589.49	5,872.96	7,364.92	8,912.51	10,798.87	13,190.99	16,287.70	21,424.16	31,348.56	107,710.30
23	Totals		\$33,122.80	\$7,319.48	\$10,695.73	\$12,971.79	\$15,318.13	\$17,984.04	\$21,567.49	\$26,058.48	\$33,501.45	\$48,138.16	\$152,228.65
24 25													
25 26													
20	Increase Amount												
28	Delivery		\$1,068.37	\$746.13	\$811.43	\$845.87	\$882.24	\$916.13	\$967.40	\$1,025.34	\$1,115.76	\$1,299.46	\$2,324.24
29	Supply		(16.59)	(2.79)	(4.57)	(5.72)	(6.93)	(8.40)	(10.25)	(12.66)	(16.65)	(24.36)	(83.70)
30	Totals		\$1,051.78	\$743.34	\$806.86	\$840.15	\$875.31	\$907.73	\$957.15	\$1,012.68	\$1,099.11	\$1,275.10	\$2,240.54
31													
32													
33													
34	Increase Percent												
35	Delivery		10.0	25.0	20.2	17.8	16.0	14.6	13.1	11.7	10.2	8.4	5.5
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 38	Totals		3.3	11.3	8.2	6.9	6.1	5.3	4.6	4.0	3.4	2.7	1.5
30 39													
39 40													
40		Notes:	Bills include SL	Л									
42			Each band ren		le of customer	s saamantad h	v annual therm						

Filing	"9 and 3"				R	AISON OF TYP ate Schedule ng Tax Adjusti	LVG					Schedul	e SS-G12 R-1A Page 3 of 3
								Annual Usage	es				
	<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage (0-1,000)		9,472	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+)		29,756	888	2,918	5,188	7,615	10,566	14,633	19,820	28,795	46,581	186,334
4	Demand Therms		978	210	315	396	484	560	694	839	1,077	1,580	4,409
5													
6	Balancing Therms		19,022	2,572	4,735	6,444	7,917	9,199	11,235	13,628	17,691	26,194	56,460
7	-												
8		Total	39,228	6,595	10,791	13,532	16,376	19,842	24,237	29,927	39,365	57,601	197,910
9	A		0.000	550		4 400	4 005	4 05 4	0.000	0.404	0.000	4 0 0 0	10,100
10	Average Therm Use		3,269	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
11													
12 13	Present Bill												
	Total Delivery		\$10,704.98	\$2,983.86	\$4,011.34	\$4,761.00	\$5,523.38	\$6,269.04	\$7,409.10	\$8,745.44	\$10,961.53	¢45 400 44	\$42,194.11
14												\$15,490.14	
15 16	Total Supply		21,366.04 \$32,071.02	3,592.28 \$6,576.14	5,877.53 \$9,888.87	7,370.64	8,919.44 \$14,442.82	10,807.27 \$17,076.31	13,201.24 \$20,610.34	16,300.36 \$25,045.80	21,440.81 \$32,402.34	31,372.92 \$46,863.06	107,794.00 \$149,988.11
10			\$32,071.0Z	φ0,570.14	φ9,000.07	φ12,131.04	\$14,442.02	\$17,076.31	\$20,610.34	\$Z5,045.60	\$3Z,4UZ.34	φ40,003.00	\$149,900.11
17													
19													
20	Proposed Bill												
20	Total Delivery		\$11,773.35	\$3,729.99	\$4,822.77	\$5,606.87	\$6,405.62	\$7,185.17	\$8,376.50	\$9,770.78	\$12,077.29	\$16,789.60	\$44,518.35
21	Total Supply		21,349.45	3,589.49	5,872.96	7,364.92	8.912.51	10,798.87	\$8,370.30 13,190.99	16,287.70	21,424.16	31,348.56	107,710.30
22	Totals		\$33,122.80	\$7,319.48	\$10,695.73	\$12,971.79	\$15,318.13	\$17,984.04	\$21,567.49	\$26,058.48	\$33,501.45	\$48,138.16	\$152,228.65
23	10(0)3		ψ <b>33</b> ,122.00	ψ7,515.40	φ10,055.75	ψ12,571.75	ψ10,010.10	ψ17,504.04	ψ21,007.40	φ20,000.40	ψ00,001. <del>1</del> 0	φ+0,130.10	ψ102,220.00
25													
26													
27	Increase Amount												
28	Delivery		\$1,068.37	\$746.13	\$811.43	\$845.87	\$882.24	\$916.13	\$967.40	\$1,025.34	\$1,115.76	\$1,299.46	\$2,324.24
29	Supply		(16.59)	(2.79)	(4.57)	(5.72)	(6.93)	(8.40)	(10.25)	(12.66)	(16.65)	(24.36)	(83.70)
30	Totals		\$1,051.78	\$743.34	\$806.86	\$840.15	\$875.31	\$907.73	\$957.15	\$1,012.68	\$1,099.11	\$1,275.10	\$2,240.54
31	- oraio		\$1,001110	<b>\$1.10101</b>	<i>\\</i>	<b>QO</b> 10110	<i><b>Q</b></i> (10101	<i>\\</i>	<i><b>Q</b></i> <b>OOIO</b>	\$1,012.00	\$1,000111	¢1,210110	\$2,2 ioio i
32													
33													
34	Increase Percent												
35	Delivery		10.0	25.0	20.2	17.8	16.0	14.6	13.1	11.7	10.2	8.4	5.5
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		3.3	11.3	8.2	6.9	6.1	5.3	4.6	4.0	3.4	2.7	1.5
38													
39													
40													
41		Notes:	Bills include SL	Л									
42			Each band rep	resents a deci	le of customers	s seamented b	v annual therm	usade.					

Updated for 9&3

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 1 of 35

COS Test Year - 12 Months Actual 2016		HS ENDING DECEMB					
LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
1 SUMMARY OF RESULTS	Sub-Schedule Ref	(1)	(2)	(3)	(4)	(5)	(6)
2 DEVELOPMENT OF RETURN							
3							
4 RATE BASE							
5 Plant in Service							
6 Production Plant 304-320	SCH RBP, LN 28	54,051,153	34,404,858	6,551,287	13,095,009	0	
7 Storage Plant 360-363	SCH RBP, LN 33	10,637,156	6,770,805	1,289,280	2,577,071	0	750
8 Transmission Plant 365-371 9 Distribution Plant	SCH RBP, LN 40	88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,
10 Land & Structures 374-375	SCH RBP, LN 55	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,7
11 Mains 376	SCH RBP, LN 61	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,4
12 Compressor Station Equipment 377	SCH RBP, LN 63	2,000,043,103	1,003,143,430	0	125,512,555	430,001	22,047,5
13 Meas & Regulating Station Equip 378-379	SCH RBP, LN 68	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,8
14 Services 380	SCH RBP, LN 74	2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,2
15 Meters 381	SCH RBP, LN 80	257,235,090	171,445,816	59,459,731	26,326,375	1	2,001,
16 Meter Installations 382	SCH RBP, LN 86	145,989,543	133,096,274	11,675,079	1,217,853	0	-,
17 House Regulators & Install 383-384	SCH RBP, LN 106	137,183,305	122,770,768	11,114,414	3,291,764	6	6,
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,
19 Other Property on Cust Premises 386	SCH RBP, LN 116	0	0	0	0	0	
20 Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	0	0	0	1,521,717	
21 Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	6,514,889	1,277,831	2,947,542	2,027	92,
22 Total Distribution Plant	SCH RBP, LN 125	6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851	31,712,
23 General Plant E389-E399	SCH RBP, LN 156	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,
24 Common Plant C389-C399	SCH RBP, LN 167	78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,
25 Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 23	5,857,613	5,304,666	462,358	69,991	(54)	20,
26 Total Plant in Service	SCH RBP, LN 172	6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354,
27		0.070.050.000	4 504 005 507		404 054 000	4 000 040	44575
<ul> <li>Less: Reserve for Depreciation and Amorization</li> </ul>	SCH RBD, LN 122	2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943	14,575,
30 Plus: Rate Base Additions							
31 Working Capital	SCH RBO, LN 11	292,311,129	223,407,302	33,745,932	33,911,529	150,654	1,095,
32 Capital Stimulas Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	00,011,020	0	1,000,
33 Capital Lease Plt & Reserve Deduct	SCH RBO, LN 14	96,280	75,372	10,070	10,372	21	
34 Plus: Rate Base Deductions		,	,	,	,		
35 Customer Advances	SCH RBO, LN 21	(19,722,411)	(14,117,315)	(2,323,075)	(3,188,240)	(3,616)	(90,
36 Unbilled Revenue	SCH RBO, LN 22	(159,485,336)	(113,199,727)	(19,443,164)	(25,999,188)	(50,892)	(792,
37 Deferred Income Taxes and Credits	SCH RBO, LN 33	(1,821,378,762)	(1,292,951,399)	(222,042,441)	(296,736,504)	(582,428)	(9,065,
38							
39	_						
40 TOTAL RATE BASE		2,734,773,494	1,983,503,685	343,125,442	397,791,445	426,109	9,926,
41							
42							
43							
44							
45							
46							
47							

### COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 2 of 35

		COS Test Year - 12 Months Actual 2016	12 MONTHS ENDING DECEMBER 31, 2010							
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
S S		SUMMARY OF RESULTS DEVELOPMENT OF RETURN	Sub-Schedule Ref	(1)	(2)	(3)	(4)	(5)	(6)	
S	51									
S		RATE BASE	SCH RBO, LN 38	3,924,308,636	2,830,329,122	489,113,594	588,421,159	784,289	15,660,472	
S	53									
S		OPERATING REVENUES								
S	55	Rate Revenues from Customers	SCH REV, LN 7	889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914	
S	56	Other Operating Revenues	SCH REV, LN 19	50,251,258	47,376,067	1,317,530	1,555,327	172	2,162	
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 S		TOTAL OPERATING REVENUES		939,339,375	702,331,031	106,899,453	125,780,552	531,263	3,797,076	
s S	60 61	OPERATING EXPENSES								
S	62									
S S		Operation and Maintenance Expense		0 000 040	4 4 2 0 2 4 2	004.000	4 000 004	4 470	E4 400	
S S	63 64	Gas Production and Supply Expense Storage Expense	SCH E, LN 20 SCH E, LN 25	6,899,840 474,404	4,136,342 301,970	804,023 57,500	1,903,831 114,934	1,476 0	54,169 0	
S	64 65	Transmission Expense	SCH E, LN 29	2,558,168	1,538,822	301,852	695,348	474	21,673	
S	66	Distribution Expense		, ,	, ,	,	,		,	
s S	67	Customer Accounts Expense	SCH E, LN 69 SCH E, LN 91	100,930,816	78,501,179	10,160,858	11,677,822	293,545	297,411	
s S	67 68	Customer Accounts Expense Customer Service & Information Expense	SCH E, LN 91 SCH E, LN 109	101,220,275 2,140,391	85,462,952 1,869,053	9,413,859 203,456	5,946,186 61,038	849 42	396,429 6,803	
S	69	Sales Expense	SCH E, LN 109 SCH E, LN 115	2,140,391 924,164	802,266	203,456 95,341	26,434	42	0,803 107	
S	69 70	Administrative and General Expense	SCH E, LN 115 SCH E, LN 139	105,459,010	88,151,654	8,249,650	8,604,930	96,349	356,429	
S	70		SCH E, LN 139 SCH E, LN 141	321,836,138	261,546,569	29,435,508	29,328,290	392,751	1,133,021	
S	71	Depreciation Expense	SCH E, LN 141 SCH DE, LN 10	123,362,242	87,722,253	29,435,508 14,967,295	29,328,290	38,890	610,920	
S	73	Amortization Expense	SCH DE, LN 25	(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(4,205)	(64,658)	
S	73	Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	15,466,816	1,463,938	1,560,582	9,698	54,567	
S	74 75		SCH EO, LN 11 SCH EO, LN 37	(125,455,038)	(95,081,034)	(13,231,090)	(16,565,230)	,	(529,072)	
S	76		SCH EO, LN 37 SCH TI, LN 61	44,019,174	31,700,464	5,457,722	6,668,192	(48,612) 10,004	182,792	
S	70		SCH TI, LN 67	120,215,927	86,931,842	14,983,422	17,806,253	24,086	470,324	
S	78	Provision for Deferred Income Taxes	SCH TI, LN 132	158,802,288	113,282,609	19,145,073	25,543,686	50,613	780,308	
S	70	Income Taxes Deferred in Prior Years	SCH TI, LN 132	0	0	19,145,075	23,343,000	0	100,500	
S	80	Investment Tax Credit Adjustement (Net)	SCH TI, LN 138	0	0	0	0	0	0	
s		TOTAL OPERATING EXPENSES	-	648,940,536	492,886,676	70,705,047	82,237,387	473,226	2,638,201	
s	82			040,040,000	402,000,070	10,100,041	02,207,007	470,220	2,000,201	
s		OPERATING INCOME (RETURN)	-	290,398,839	209,444,355	36,194,406	43,543,166	58,037	1,158,875	
S		Plus Operating Income Adjustment	SCH TI, LN 139	200,000,000	200,111,000	0	0	00,007	1,100,010	
S		TOTAL NET OPERATING INCOME		290,398,839	209,444,355	36,194,406	43,543,166	58,037	1,158,875	
S	86			200,000,000	200,111,000	00,101,100	10,010,100	00,007	1,100,010	
S		RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	
S		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									

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 3 of 35

		COS Test Year - 12 Months Actual 2016	12 MONTHS ENDING DECEMBER 31, 2010						
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
S	97	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref	(1)	(2)	(3)	(4)	(5)	(6)
S S	98 00	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)							
S	100								
S	101	RATE BASE	SCH RBO, LN 38	3,924,308,636	2,830,329,122	489,113,594	588,421,159	784,289	15,660,472
S S	102 103	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	104								
S S	105 106	RETURN (RATE BASE * 7.40% ROR)		290,398,839	209,444,355	36,194,406	43,543,166	58,037	1,158,875
S		PLUS:							
s		OPERATING EXPENSES							
S	109		SCH E, LN 141	321,836,138	261,546,569	29,435,508	29,328,290	392,751	1,133,021
S	110	Depreciation Expense	SCH DE, LN 10	123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,920
S	111	Amortization Expense	SCH DE, LN 25	(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(4,205)	(64,658)
S	112	Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	15,466,816	1,463,938	1,560,582	9,698	54,567
S	113	Proforma Expense Adjustments	SCH EO, LN 37	(125,455,038)	(95,081,034)	(13,231,090)	(16,565,230)	(48,612)	(529,072)
S	114	Income Taxes	CALCULATED	164,235,101	118,632,306	20,441,144	24,474,445	34,090	653,117
S	115	Provision for Deferred Income Taxes	SCH TI, LN 132	158,802,288	113,282,609	19,145,073	25,543,686	50,613	780,308
S	116		SCH TI, LN 137	0	0	0	0	0	0
S	117	Investment Tax Credit Adjustement (Net)	SCH TI, LN 138	0	0	0	0	0	0
S		TOTAL OPERATING EXPENSES	· –	648,940,536	492,886,676	70,705,047	82,237,387	473,226	2,638,201
S S	119 120	EQUALS TOTAL COST OF SERVICE	-	939,339,375	702,331,031	106,899,453	125,780,552	531,263	3,797,076
s	121			000,000,010	102,001,001	100,000,100	120,100,002	001,200	0,101,010
S	122	LESS:							
S	123	Other Operating Revenues	SCH REV, LN 19	50,251,258	47,376,067	1,317,530	1,555,327	172	2,162
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		EQUALS:	-						
S	127 128	BASE RATE SALES @ EQUALIZED ROR 7.40%	-	889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914
S S				(0)	(0)	(0)	0	0	(0)
		TOTAL COST OF SERVICE INCREASE/DECREASE		(0)	(0)	(0)	0	0	(0)
S		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 S	140								
S S	141								
	142								
S S	143								
3	144								

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 4 of 35

### COS Test Year - 12 Months Actual 2016

LINE		ALLOCATION	Total					
NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
1 DEVELOP	MENT OF RATE BASE		(1)	(2)	(3)	(4)	(5)	(6)
2								
3 GAS PLAN 4	NT IN SERVICE							
	LE PLANT - G301-G303							
	- AWMS & Misc.	TOTPLT	0	0	0	0	0	
7 Choice F		not used	0	0	0	0	0	
	meter related	not_used	0	0	0	0	0	
9 -	regulator related	not_used	0	0	0	0	0	
	appliance safety related	not_used	0	0	0	0	0	
	Comp Svs related	not_used	0	0	0	0	0	
	Cust Svs related	not_used	0	0	0	0	0	
	TANGIBLE PLANT		0	0	0	0	0	
14 15 C303 - IN	TANGIBLE PLANT - CUST SERVICE							
	ler Service	CUSTSVSX	6,057,549	5,414,690.06	492,744	127,424	76	22,61
17 Measur		MRCOST 07	170,522	154,019.39	13,550	2,953	0	22,01
18 Not Use		not used	0	0.00	0	2,000	0	
	Asset Retirement Costs of General Plt	GENPLT	(370,458)	(264,043.46)	(43,936)	(60,386)	(130)	(1,90
20 Not Use		not_used	0	0.00	0	0	0	( )
21 TOTAL AG	CCOUNTS C303-C390.4,G399		5,857,613	5,304,665.99	462,358	69,991	(54)	20,65
22								
	TANGIBLE PLANT		5,857,613	5,304,666	462,358	69,991	(54)	20,65
24								
25 PRODUCT								
	320 - All Land & Equipment	BALANCE_04	54,051,153	34,404,858	6,551,287	13,095,009	0	
27 Not Used		not_used	0	0	0	0	0	
	RODUCTION PLANT		54,051,153	34,404,858	6,551,287	13,095,009	0	
29 30 STORAGE								
	363 - All Land & Equipment	BALANCE 04	10,637,156	6,770,805	1,289,280	2,577,071	0	
32 Not Used		not_used	10,037,130	0,770,005	1,203,200	2,377,071	0	
	ORAGE PLANT	not_dood	10,637,156	6,770,805	1,289,280	2,577,071	0	
34			,,	-,	.,,	_,,	-	
	SSION PLANT							
	nd & Land Rights	AVGPEAK 04	5,421,128	3,260,985	639,668	1,473,542	1,005	45,9
	ructures & Improvements	AVGPEAK_04	0	0	0	0	0	,
38 G367 Ma	ains	AVGPEAK_04	79,321,099	47,714,225	9,359,519	21,560,643	14,711	672,0
	eas. & Reg. Station Equipment	AVGPEAK_04	4,224,120	2,540,946	498,426	1,148,178	783	35,7
	ANSMISSION PLANT		88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,7
41								
42								
43								
44								

 RBP
 44

 RBP
 45

 RBP
 46

RBP 47

RBP 48

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 5 of 35

COS Test Year - 12 Months Actual 2016

UB-		COS Test fear - 12 Month's Actual 2016		TIO ENDING DECEMB	LI( 01, 2010				
СН О.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
BP	10	GAS PLANT IN SERVICE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
BP	50								
BP		DISTRIBUTION PLANT							
3P	52	G374-G375 Land & Structures							
BP	53	General	DISTPLT	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,74
BP	54	Not Used	not used	0	0	0	0	0	- ,
ЗP	55	Total Accounts G374-G375	_	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,74
BP	56								
BP	57	G376 Mains							
BP	58	Firm Allocation	AVGPEAK_04	2,609,642,309	1,569,784,840	307,925,610	709,339,199	484,004	22,108,65
ЗP	59	CIG & TSG-NF Redistribution	TRANSPORT_04	56,400,874	33,358,618	6,515,086	15,973,734	14,677	538,76
BP	60	Not Used	not_used	0	0	0	0	0	
BP	61	Total Account G376		2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,41
BP	62								
BP	63	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	
BP	64								
BP	65	G378-G379 Meas & Regulatory Equipment							
BP	66	Firm Investment	AVGPEAK_04	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,80
3P 3P	67	Not Used Total Account G378-G379	not_used	0 170,186,128	0 102,372,499	0	0 46,259,095	0	1,441,80
BP BP	68	Total Account G378-G379		170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,80
BP BP	69 70	G380 Services							
3P 3P	70	Firm Allocation	SERVICES 03	2,840,316,509	2,340,387,517	334,236,998	163,232,115	0	2,459,87
BP	72	CIG & TSG-NF Redistribution	TRANSPORT 03	13,753,313	8,134,475	1,588,699	3,895,184	3,579	2,459,87
3P	73	Not Used	not used	0	0,104,470	1,000,000	0,000,104	0,079	101,07
3P	74	Total Account G380	not_useu	2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,25
BP	75			2,001,000,022	2,010,021,002	000,020,001	101,121,200	0,010	2,001,20
BP	76	G381 Meters							
BP	77	Firm Allocation	SMMETERS 07	257,229,506	171,442,513	59,459,085	26,324,794	0	3,11
ЗP	78	CIG & TSG-NF Redistribution	TRANSPORT_07	5,584	3,303	645	1,581	1	
ЗP	79	Not Used	not_used	0	0	0	0	0	
BP	80	Total Account G381		257,235,090	171,445,816	59,459,731	26,326,375	1	3,16
3P	81								
BP	82	G382 Meter Installations							
BP	83	Firm Allocation	MTRINSTAL_07	145,987,951	133,095,332	11,674,895	1,217,402	0	32
BP	84	CIG & TSG-NF Redistribution	TRANSPORT_07	1,592	942	184	451	0	1
BP	85	Not Used	not_used	0	0	0	0	0	
BP	86	Total Account E382		145,989,543	133,096,274	11,675,079	1,217,853	0	33
BP	87								
BP	88								
3P	89								
BP	90								
BP	91								

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RBP 95

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 6 of 35

	COS Test Tear - 12 Month's Actual 2016	12 1000	HO ENDING DECEMB	2010				
LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	GAS PLANT IN SERVICE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
99	DISTRIBUTION PLANT CONTINUED							
	G383-384 House Regulators & Installation							
102		HOUSEREG 03	38,504,809	32,617,782	3,995,936	1,886,182	0	4,910
103	Firm Allocation - Installation - G384	HSEREGINST 03	98,655,591	90,139,439	7,115,833	1,399,095	0	1,224
104	CIG & TSG-NF Redistribution	TRANSPORT_03	22,904	13,547	2,646	6,487	6	219
105	Not Used	not used	0	0	0	0	0	0
			137.183.305	122,770,768	11.114.414	3.291.764	6	6,352
			- ,,	, -,	, ,	-, - , -		- ,
	G385 Industrial Meas and Regul Station Equip							
		LRGREG 03	40.304.082	8.017.957	14.440.886	13.459.495	0	4,385,743
				0				249,070
				851 933				13,759
								13,759
		_			,	0		0
		not_dood	-			49 389 685		4,662,331
			00,100,001	0,721,020	10,711,070	10,000,000	100	1,002,001
	G386 Other Prop on Cust Prem	TRANSPORT 04	0	0	0	0	0	0
			Ŭ	Ũ	0	Ũ	0	Ŭ
	G387-Other Equipment							
		DIRSI G 05	1 011 030	0	0	0	1 011 930	0
								0
		D#\6E6_65		-				0
			1,021,717	0	0	0	1,521,717	Ū
	G388 - Asset Petirement Obligations	PLT 376	10 834 324	6 51/ 880	1 277 831	2 947 542	2 0 2 7	92,035
	0300 - Assel Nethernerit Obligations	1 E1_370	10,034,324	0,514,005	1,277,001	2,347,342	2,027	92,000
			6 380 /21 816	1 535 883 873	780 175 007	1 030 573 654	2 075 851	31,712,441
	TOTAL DISTRIBUTION LANT		0,000,421,010	4,000,000,070	700,175,557	1,030,373,034	2,075,051	51,712,441
137								
	NO. 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137	LINE         DESCRIPTION           97         GAS PLANT IN SERVICE CONTINUED           98         DISTRIBUTION PLANT CONTINUED           99         DISTRIBUTION PLANT CONTINUED           90         G383-384 House Regulators & Installation           101         G383-384 House Regulators - G383           102         Firm Allocation - Regulators - G383           103         Firm Allocation - Installation - G384           104         CIG & TSG-NF Redistribution           105         Not Used           106         Total Account G383-384           107         Firm Allocation - Negulators           108         G385 Industrial Meas and Regul Station Equip           109         Firm Allocation - Meters           110         Firm Allocation - Meters           111         Total Account G385           112         CIG & TSG-NF Redistribution - Meters           113         Not Used           114         Total Account G385           115         G386 Other Prop on Cust Prem           116         G387.2 Other Equipment           117         Total Accounts G387           118         G388 - Asset Retirement Obligations           119         G388 - Asset Retirement Obligations           <	LINE       DESCRIPTION       ALLOCATION BASIS         99       DISTRIBUTION PLANT CONTINUED	LINE         DESCRIPTION         ALLOCATION BASIS         Total Company           97         GAS PLANT IN SERVICE CONTINUED         (1)           99         DISTRIBUTION PLANT CONTINUED         (1)           101         G383-384 House Regulators & Installation         101           102         Firm Allocation - Regulators - G383         HOUSEREG_03         38,504,809           103         Firm Allocation - Installation - G384         HSEREGINST_03         98,655,591           104         CI & TSG-NF Redistribution         TRANSPORT_03         92,2904           105         Not Used         not_used         0           106         Total Account G383-384         137,183,305         107           107         G385 Industrial Meas and Regul Station Equip         Firm Allocation - Regulators         LRGREG_03         40,304,082           111         CIG & TSG-NF Redistribution - Regulators         TRANSPORT_07         1,440,400           112         CIG & TSG-NF Redistribution - Meters         TRANSPORT_04         0           111         CIG & TSG-NF Redistribution - Meters         TRANSPORT_04         0           112         CIG & TSG-NF Redistribution - Regulators         TRANSPORT_04         0           114         Total Account G385         83,488,964	INE         DESCRIPTION         ALLOCATION BASIS         Total Company         RSG           97         GAS PLANT IN SERVICE CONTINUED         (1)         (2)           99         DISTRIBUTION PLANT CONTINUED         (1)         (2)           101         G383-384 House Regulators & Installation         (1)         (2)           102         Firm Allocation - Regulators - G383         HOUSEREG_03         38,504,809         32,617,782           103         Firm Allocation - Installation         TRANSPORT_03         22,904         13,547           104         CIC6 & TSG-MF Redistribution         TRANSPORT_03         22,904         13,547           105         Not Used         0 <td>INE         DESCRIPTION         ALLOCATION BASIS         Total Company         RSG         CSG           9         GAS PLANT IN SERVICE CONTINUED         (1)         (2)         (3)           90         DISTRIBUTION PLANT CONTINUED        </td> <td>INE         DESCRIPTION         ALLOCATION BASIS         Total Company         RSG         CSG         LVG           9         GAS PLANT IN SERVICE CONTINUED         (1)         (2)         (3)         (4)           9         DISTRIBUTION PLANT CONTINUED         (1)         (2)         (3)         (4)           101         G383-394 House Regulators &amp; Installation         (1)         (2)         (3)         (4)           102         Firm Allocation - Regulators - G383         HOUSEREG_03         38,504,809         32,617.782         3,995,936         1,886,182           103         Firm Allocation - Installation - 10         0&lt;</td> <td>LNE         DESCRIPTION         ALLOCATION BASIS         Total Company         RSG         GSG         LVG         SLG           9         GAS PLANT IN SERVICE CONTINUED         (1)         (2)         (3)         (4)         (5)           9         DISTRIBUTION PLANT CONTINUED         (1)         (2)         (3)         (4)         (5)           101         G 383-324         HOUSEREG 03         38,504,809         32,617,782         3,995,936         1,886,182         0<!--</td--></td>	INE         DESCRIPTION         ALLOCATION BASIS         Total Company         RSG         CSG           9         GAS PLANT IN SERVICE CONTINUED         (1)         (2)         (3)           90         DISTRIBUTION PLANT CONTINUED	INE         DESCRIPTION         ALLOCATION BASIS         Total Company         RSG         CSG         LVG           9         GAS PLANT IN SERVICE CONTINUED         (1)         (2)         (3)         (4)           9         DISTRIBUTION PLANT CONTINUED         (1)         (2)         (3)         (4)           101         G383-394 House Regulators & Installation         (1)         (2)         (3)         (4)           102         Firm Allocation - Regulators - G383         HOUSEREG_03         38,504,809         32,617.782         3,995,936         1,886,182           103         Firm Allocation - Installation - 10         0<	LNE         DESCRIPTION         ALLOCATION BASIS         Total Company         RSG         GSG         LVG         SLG           9         GAS PLANT IN SERVICE CONTINUED         (1)         (2)         (3)         (4)         (5)           9         DISTRIBUTION PLANT CONTINUED         (1)         (2)         (3)         (4)         (5)           101         G 383-324         HOUSEREG 03         38,504,809         32,617,782         3,995,936         1,886,182         0 </td

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 7 of 35

SUB-	COS Test Year - 12 Months Actual 2016							
SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
RBP	145 GAS PLANT IN SERVICE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
BP	146							
RBP	147 GENERAL AND COMMON PLANT							
BP	148 E390-E398 GENERAL PLANT							
RBP	149 Meter Related	METERPLT	0	0	0	0	0	(
BP	150 Regulator Plant Related	PLT_3834	0	0	0	0	0	(
BP	151 Appliance Safety Related	CINST 04	0	0	0	0	0	
BP	152 Distribution Delivery	DISTPLTXMTR	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,26
BP	153 Competitive Service	COMPSVSWK_04	0	0	0	0	0	
BP	154 SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	(
BP	155 Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	(
BP	156 Total Accounts E390-E398	2,12,11002_07	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,26
BP	157		,,	,	,,	,,	,	,
RBP	158 C389-C399 COMMON PLANT							
RBP	159 ASB Work Related	CINST 04	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	õ	ů 0	(
RBP	162 Not Used	not_used	0	0	0	0	0	(
BP	162 Not Osed 163 Customer Service Related	CUSTSVSX	30,712,825	27,453,418	2,498,296	646,063	385	114,66
BP	164 Distribution Delivery Related	DISTPLTXMTR	36,360,558	25,915,963	4,312,297	5,926,945	12,714	192,639
BP	165 Service & Support Related	UTILWORK_04	0	23,913,903	4,512,237	0	0	192,038
RBP	166 Unassigned	TOTPLT	11,799,954	8,375,388	1,438,555	1,923,620	3,765	58,625
RBP	167 Total Accounts C389-C399	TOTFET	78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,927
BP	168		10,013,331	01,744,709	0,249,140	0,490,020	10,005	305,921
RBP	169 TOTAL GENERAL AND COMMON PLANT		173,675,146	129,314,694	19,492,474	23,949,776	50,014	868,188
			173,075,140	129,314,094	19,492,474	23,949,770	50,014	000,100
RBP	170							
BP	171 172 <b>TOTAL GAS PLANT IN SERVICE (101)</b>		0 740 000 000	4,765,195,050	818,469,009	1,094,447,865	0 4 40 040	22.254.00
BP BP			6,713,609,232	4,765,195,050	010,409,009	1,094,447,005	2,142,312	33,354,996
	173							
BP	174							
BP	175							
BP	176							
BP	177							
BP	178							
BP	179							
BP	180							
BP	181							
BP	182							
BP	183							
BP	184							
BP	185							
BP	186							
BP	187							
BP	188							
BP	189							
RBP	190							
	101							

RBP 191

RBP 192

SUB-

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 8 of 35

COS Test Year - 12 Months Actual 2016

SOB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBD		LESS: DEPRECIATION RESERVE & AMORT							
RBD	2								
RBD		G301-G303 - INTANGILE PLANT - RESERVE		<u> </u>	<u>,</u>		•		
RBD	4		TOTPLT	0	0	0	0	0	0
RBD	5 6	5	not_used	0	0	0	0	0	0
RBD	6 7	GSMIS - meter related	not_used	0	0	0	0	0	0
RBD RBD	8	- regulator related	not_used	0	0	0	0	0	0
RBD	o 9	- appliance safety related - Comp Svs related	not_used	0	0	0	0	0	0
RBD	9 10		not_used	0	0	0	0	0	0
RBD		- Cust Svs related Total Accounts E301-E303 Reserve	not_used	0	0	0	0	0	0
	11			0	0	0	0	0	0
RBD RBD	12	C303 - INTANGIBLE PLANT - CUST SERVICE							
RBD	13		CUSTSVSX	1,758,988	1,572,315	143,083	37,001	22	6,567
RBD	14		MRCOST 07	41,423	37,414	3,292	717	0	0,507
RBD	16		not_used	41,423	37,414	3,292	0	0	0
RBD	17	G399.1 Asset Retirement Costs of General Plt	GENPLT	0	0	0	0	0	0
RBD	18		not_used	0	0	0	0	0	0
RBD	19		not_used	1,800,411	1,609,729	146,374	37.719	22	6,567
RBD	20			1,000,411	1,003,723	140,374	57,715	22	0,507
RBD		TOTAL INTANGIBLE PLANT		1,800,411	1,609,729	146,374	37,719	22	6,567
RBD	22			1,000,411	1,003,723	140,074	51,115	22	0,007
RBD	23								
RBD		PRODUCTION PLANT G304-G320 RESERVE	BALANCE 04	56,481,321	35,951,717	6,845,836	13,683,768	0	0
RBD	25		B/(E) (170E_0)	00,101,021	00,001,111	0,010,000	10,000,100	Ũ	Ũ
RBD		STORAGE PLANT G360-G363 RESERVE	BALANCE 04	9,779,585	6,224,941	1,185,338	2,369,307	0	0
RBD	27		B/(E) (170E_0)	0,110,000	0,22 1,0 11	1,100,000	2,000,007	Ũ	Ũ
RBD		TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	27,591,616	5,412,312	12,467,833	8,507	388,597
RBD	29			10,000,001	21,001,010	0,112,012	12,101,000	0,001	000,001
RBD	30								
RBD	31								
RBD	32		PLT_3745	37,333,548	26,540,665	4,565,018	6,030,161	12,146	185,558
RBD	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	8,591,016
RBD	36		TRANSPORT 04	19,298,130	11,413,989	2,229,203	5,465,575	5,022	184,342
RBD	37	Not Used	not_used	0	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	8,775,358
RBD	39			, , ,	- ,, -	, ,	- , - ,	,	-, -,
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0
RBD	41	,							
RBD	42	G378-G379 Meas & Regulatory Equip Reserve							
RBD	43		AVGPEAK_04	77,019,065	46,329,476	9,087,890	20,934,916	14,285	652,499
RBD	44		not_used	0	0	0	0	0	0
RBD	45			77,019,065	46,329,476	9,087,890	20,934,916	14,285	652,499
RBD	46							,	,
RBD	47								
	40								

RBD 48

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RBD

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 9 of 35

		COS Test Year - 12 Months Actual 2016	12 MONT	15 ENDING DECEMB	EK 31, 2010				
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
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 Redistribution	TRANSPORT_03	6,209,011	3,672,355	717,227	1,758,503	1,616	59,311
RBD RBD	56 57	Not Used Total Account G380	not_used	0	0	0	0	0	0
RBD	57 58	Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616	1,242,345
RBD	50 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 Redistribution	TRANSPORT 07	3,301	1,952	381	935	1	32
RBD	62	Not Used	not used	0,501	0	0	0	0	0
RBD	63	Total Account G381	not_used	19,195,460	12,969,561	4,291,364	1,934,171	1	362
RBD	64			10,100,100	12,000,001	1,201,001	1,001,111		002
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 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 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 RBD	84	Total Account G385		23,927,602	964,016	6,421,072	13,584,274	246	2,957,994
RBD	85	C296 Other Bron on Cust Brom	TRANSPORT 04	0	0	0	0	0	0
RBD	86 87	G386 Other Prop on Cust Prem G387.1 Other Eqmt - Street Ltg Posts	TRANSPORT_04 DIRSLG 05	0 660,435	0	0 0	0	0 660,435	0
RBD	87 88	G387.1 Other Eqnit - Street Lig Posts G387.2 Other Eqnit - Street Lig Services	DIRSLG_05 DIRSLG_03	318,986	0	0	0	318,986	0
RBD	89	USUT 2 UTIER EYTTE - STEEL EN SETVICES	DINGLG_03	310,300	0	0	0	310,300	0
RBD	89 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			2,007,111,213	1,700,022,100	270,020,741	500,204,001	1,200,014	10,021,041
RBD	92								
RBD	93								
	04								

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 10 of 35

	COS Test Year - 12 Months Actual 2016		IS ENDING DECEMB	202MBER 31, 2010				
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								
RBD RBD	99 GENERAL AND COMMON PLANT RESERVE 100							
RBD	100 101 E390-E398 GENERAL PLANT - RESERVE							
RBD	101 E390-E390 GENERAL PLANT - RESERVE 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	COMPSVSWK 04	0	0	0,100,110	0	0	201,001
RBD	107 SONP/RNP Related	CUSTAVG 04	0	ů 0	0	0	0	0
RBD	108 Gas Peaking Plant Related	BALANCE 04	0 0	ů 0	Ő	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 RBD	132 133							
RBD	133							

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- RBD RBD 140 141
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- RBD 144

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 11 of 35

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	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
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	194,913,625	28,840,568	27,355,183	137,694	896,741
RBO	10 Prepayments/Working Funds	EXPENDITURES	433,030	334,743	49,531	46,980	236	1,540
RBO	11 Total Working Capital		292,311,129	223,407,302	33,745,932	33,911,529	150,654	1,095,711
RBO	12 Net Plant Adds - Distribution	DISTPLT	949,257,898	674,833,689	116,071,985	153,325,314	308,838	4,718,071
RBO	13 Capital Stimulas 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	240,277,244	171,991,749	29,916,168	37,304,399	49,341	1,015,588
RBO	16 TOTAL ADDITIONS TO RATE BASE		1,481,942,551	1,070,308,111	179,744,155	224,551,614	508,855	6,829,816
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	(195,690,007)	(138,897,129)	(23,856,945)	(31,901,248)	(62,445)	(972,240)
RBO	25 Liberalized Depreciation	TOTPLT	128,670,440	91,327,887	15,686,461	20,975,765	41,059	639,269
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	2,485,961	427,996	522,922	785	14,335
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		(1,821,378,762)	(1,292,951,399)	(222,042,441)	(296,736,504)	(582,428)	(9,065,990)
RBO			(0.000 500 500)	(4, 400, 000, 4,40)	(0.40,000,000)	(005 000 000)	(000 005)	(0.040.500)
RBO	35 TOTAL DEDUCTIONS TO RATE BASE		(2,000,586,509)	(1,420,268,442)	(243,808,680)	(325,923,932)	(636,935)	(9,948,520)
RBO	36							
RBO	37		0.004.000.000	0.000.000.400	100 110 501	500 404 450	704.000	45 000 470
RBO	38 TOTAL RATE BASE		3,924,308,636	2,830,329,122	489,113,594	588,421,159	784,289	15,660,472
RBO	39							
RBO	40							
RBO	41							

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COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 12 of 35

LINE	DESCRIPTION	ALLOCATION BASIS	Total	RSG	GSG	LVG	SLG	TSG Firm
NO.	DESCRIPTION	BASIS	Company					
/ 1	OPERATING REVENUES		(1)	(2)	(3)	(4)	(5)	(6)
′ 2								
/ <u>2</u>								
′ 4			889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914
' 5	Revenue Requirement - Other #1	not_used	000,000,117	0	0	0	0	0,754,514
′ 6		not_used	0	0	0	0	0	0
/ 7	TOTAL SALES OF GAS	hot_useu	889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914
′ 8			000,000,117	004,004,004	100,001,020	124,220,220	001,001	0,704,014
/ 9								
′ 10		REVLATEP	925,271	0	425,104	500,167	0	0
′ 11		COMPSVSWK 04	44,808,832	44,463,356	345,476	0	0	0
′ 12		not used	0	0	0 10, 170	Ő	õ	õ
′ 13		TOTPLT	347,393	246,573	42,351	56,632	111	1,726
′ 14			011,000	210,010	12,001	00,002		.,. 20
′ 15		TOTREV	107,809	80,607	12,269	14,436	61	436
′ 16		BALANCE 04	4,061,953	2,585,531	492,330	984,092	0	0
/ 17		not used	0	0	0	0	0	0
/ 18		not_used	0	0	0	0	0	0
′ 19		not_dood	50,251,258	47,376,067	1,317,530	1,555,327	172	2,162
′ 20			00,201,200	,00,001	1,017,000	1,000,021		2,102
′ 21								
22		not used	0	0	0	0	0	0
23		not_used	0	0	0	0	0	0
24			0	0	0	0	0	0
25								
26		TOTREV	0	0	0	0	0	0
27								
28			939,339,375	702,331,031	106,899,453	125,780,552	531,263	3,797,076
29			, ,	, ,		, ,	,	, ,
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#### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 13 of 35

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
E E	1	OPERATION & MAINTENANCE EXPENSE							
E		MANUFACTURED GAS PRODUCTION EXPENSE							
Ē	4		BALANCE 04	251,901	160,341	30,532	61,028	0	0
Е	5	1	BALANCE 04	0	0	0	0	0	0
Е	6	G739-G745 Operation & Maintenance Exp	BALANCE_04	977,169	621,991	118,438	236,739	0	0
Е	7		not_used	0	0	0	0	0	0
Е	8	TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	782,332	148,970	297,767	0	0
Е	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		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		not_used	0	0	0	0	0	0
E	18		TRANSPORT_04	5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
E		TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
E		TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	4,136,342	804,023	1,903,831	1,476	54,169
Е	21								
E		OTHER STORAGE EXPENSE							
E	23		BALANCE_04	161,767	102,969	19,607	39,191	0	0
E	24		BALANCE_04	312,637	199,001	37,893	75,743	0	0
E		TOTAL OTHER STORAGE EXPENSE		474,404	301,970	57,500	114,934	0	0
E	26								
E		TRANSMISSION EXPENSES		0 550 400	4 500 000	004.050	005 0 40		04.070
E E	28		TRANPLT	2,558,168	1,538,822	301,852	695,348	474	21,673
-		TOTAL TRANSMISSION EXPENSE		2,558,168	1,538,822	301,852	695,348	474	21,673
E	30								
E E		DISTRIBUTION EXPENSES							
E	32		TLABDO	0	0	0	0	0	0
F	33		TRANSPORT 04	0	0	0	0	0	0
E	34 35		TRANSPORT_04 TRANSPORT_04	0	0	0	0	0	0
E	36		MAIN SERV	20,145,891	14,420,442	2,372,956	3,256,698	3,693	92,101
E	30		PLT 3789	2,184,897	1,314,287	2,372,950	593,887	405	18,510
E	38		PLT 3789	13.963	8,399	1,648	3.795	405	118
E	39	5	PLT 3789	410,080	246,677	48,388	111,466	76	3,474
E	40		PLT_3814	8,418,451	6,656,661	1,281,275	480,362	0	154
E	40		1 21_3014	0,410,431	0,000,001	1,201,275	400,302	0	104
Ē	42		CINST 04	24,548,330	24,470,266	78,064	0	0	0
E	43		COMPSVSWK 04	24,540,550	24,470,200	10,004	0	0	0
E	44		DISTEXPO	9,359,608	7,913,365	678,773	747,533	702	19,234
F	45		DIRSLG 05	0,000,000	7,515,505	0/0,//0	0	0	10,204
E	46		TRANSPORT 04	20,476	12,111	2,365	5,799	5	196
Ē	47			65,101,696	55,042,207	4,721,276	5,199,541	4,885	133,787
				00,101,000	00,012,201	1,721,270	0,100,011	1,000	100,101
Е	48								

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 14 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
_				(1)	(2)	(3)	(4)	(5)	(6)
E E	49 50	OPERATION & MAINTENANCE EXPENSE CONTINUED							
E		DISTRIBUTION EXPENSES CONTINUED							
Ē	52								
Ē	53	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
Е	54	G886 Structures & Improvements	PLT_3745	4,408,455	3,134,000	539,051	712,059	1,434	21,911
Е	55	G887 Mains	PLT_376	12,392,584	7,451,901	1,461,617	3,371,476	2,318	105,272
Е	56	G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0
Е	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	1,050,813	206,125	474,831	324	14,800
E	58	G890 Meas & Reg Station - Industrial	PLT_3789	74,171	44,616	8,752	20,161	14	628
E	59	G891 Meas & Reg Station - City Gate	PLT_3789	2,032,508	1,222,620	239,827	552,466	377	17,219
E F	60	G892 Services	SERVICES	4,033,930	3,318,798	474,570	236,175	725	3,662
F	61	G893 Meters & House Reg			7 000 000	0 500 644	4 4 4 4 4 4 2	0	404
E	62 63	G893.1 - Meters G893.4 - House Regulators	SMMETERS_07 PLT 3834	10,857,110 0	7,236,223 0	2,509,641 0	1,111,113 0	0	131 0
F	64	Not Used	not used	0	0	0	0	0	0
E	65	G894 Maint of Other Equipment	not_useu	0	0	0	Ū	0	Ū
Ē	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
Е	68	Total Distribution Maintenance	_	35,829,120	23,458,972	5,439,582	6,478,282	288,660	163,624
Е	69	TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	78,501,179	10,160,858	11,677,822	293,545	297,411
Е	70								
Е		TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)		112,092,298	85,260,644	11,473,203	14,689,703	295,495	373,253
E	72								
E	73								
E E		CUSTOMER ACCOUNTS EXPENSES	0/1074.0070	0	0	0	0	0	0
E	75 76		CUSTACCTS	0	0	0	0	0	0
E	70	- Meter Reading Related	MRCOST 07	12,640,464	11,417,158	1,004,417	218,890	0	0
E	78	0	BILLING 06	12,040,404	0	0	210,000	0	0
E	79	- Remaining	MRCOST_07	ő	0	0	0	0	0
Ē	80	G903 Customer Records and Collection		Ŭ	0	Ũ	Ũ	0	Ũ
Е	81	- SONP/RNP	CUSTAVG_06	1,016,462	917,912	80,775	17,696	15	65
Е	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
Е	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 E	88 89	Not used G904 Uncollectible Accounts	not_used EXP_904	0 32,272,208	0 23,787,829	0 3,834,714	0 4,511,835	0 0	0 137,831
E	90	G905 Misc Customer Accounts	CUSTACCTS	32,272,208	23,767,629	3,034,714	4,511,835	0	137,831
E	91	TOTAL CUSTOMER ACCTS EXPENSE	003140013	101,220,275	85,462,952	9,413,859	5,946,186	849	396,429
E	92			101,220,213	00,402,002	5,710,005	0,0-0,100	049	000,420
Ē	93								
E	94								
Е	95								
E	96								

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 15 of 35

COS Test Year - 12 Months Actual 2016	
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SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
Е	97 OPERATION & MAINTENANCE EXPENSE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
E	98							
E	99 CUSTOMER SERVICE & INFO EXPENSES							
E	100 G907 & 908 - Customer Service & Information							
Ē	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
Е	104 - Remaining	ACCTMAINT 06	0	0	0	0	0	0
Е	105 G909 Info & Instr Advertising	TRANSPORT 04	0	0	0	0	0	0
Е	106 G910 - Misc Cust Service & Info							
Е	107 - Utility Work Related	UTILWORK_04	83,593	72,567	8,624	2,391	1	10
E	108 - Remaining	BILLING_06	422,272	368,176	34,124	14,800	13	5,158
E	109 TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	1,869,053	203,456	61,038	42	6,803
Е	110							
Е	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		216,377,128	173,394,915	21,185,859	20,723,360	296,402	776,592
E	118							
E	119							
E	120 ADMINISTRATIVE & GENERAL EXPENSE							
E	121 G920 A&G Salaries	TOMXFUEL904	3,929,409	3,229,500	346,856	334,139	5,352	13,562
E	122 G921 Office Supplies & Exp	TOMXFUEL904	1,584,556	1,302,313	139,872	134,743	2,158	5,469
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	32,459,044	3,486,178	3,358,365	53,796	136,313
E	126 G924 Property Insurance	TOTPLT	290,662	206,306	35,435	47,384	93	1,444
E	127 G925 Injuries & Damages	LABOR	4,878,224	4,319,513	297,532	247,843	2,972	10,365
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	38,043,824	2,620,492	2,182,861	26,175	91,286
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	(29,639)	(585,636)	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	3,183,274	297,420	309,315	3,485	12,891
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 E	138 Not Used	not_used	0	0	0	0	0	0
_	139 TOTAL A&G EXPENSE		105,459,010	88,151,654	8,249,650	8,604,930	96,349	356,429
E E	140 141 TOTAL OPERATION & MAINTENANCE EXPENSES		201 026 120	261 546 562	20 425 500	20 228 200	202 754	1 100 004
E			321,836,138	261,546,569	29,435,508	29,328,290	392,751	1,133,021
E	142							
E	143							
E	144							

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 16 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
DE		DEPRECIATION AND AMORTIZATION EXPENSES							
DE	2								
DE		G403 DEPRECIATION EXPENSE		4 500 500	057.050	100.010		•	
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 Distribution Plant		1,844,051	1,109,257	217,589	501,240	342	15,623
DE DE	7 8	General and Common Plant	DISTPLT COMGENPLT	109,035,692 10,674,242	77,514,191 7,947,806	13,332,509 1,198,026	17,611,580 1,471,976	35,474 3,074	541,937 53,360
DE	o 9	Not Used	not_used	10,674,242	7,947,000	1,198,028	1,471,976	3,074	53,360 0
DE	10	TOTAL DEPRECIATION EXPENSE	not_used	123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,920
DE	11	TOTAL DELITEORATION EXITENSE		123,302,242	01,122,200	14,307,233	20,022,005	50,050	010,320
DE		G404.3 AMORT OF OTHER LIMITED TERM PLANT							
DE	13	Customer Service Related	CUSTSVSX	234,265	209,404	19,056	4,928	3	875
DE	14		DISTPLT	201,200	200,101	0	0	0	0
DE	15	Choice	CHOICE 04	540,220	456,472	68,269	15,444	4	31
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	686,273	92,417	24,584	7	923
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)	(9,369,115)	(1,609,237)	(2,151,855)	(4,212)	(65,581)
DE	23	TOTAL AMORT OF PROPERTY LOSSES		(13,200,000)	(9,369,115)	(1,609,237)	(2,151,855)	(4,212)	(65,581)
DE	24			<i></i>	( (-))		<i>/- //</i>	(	(- ()
DE	25	TOTAL AMORTIZATION EXPENSE		(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(4,205)	(64,658)
DE	26	TOTAL DEDREGIATION AND AMODTIZATION EVENNES		440.000.440	70 000 444	40 450 474	17.005.014	04.000	540.004
DE DE	27	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		110,966,446	79,039,411	13,450,474	17,895,614	34,686	546,261
DE	20 29								
DE	30								
DE	31								
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## COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 17 of 35

SPH No.         LINE Description         DESCRIPTION         RASIS         Company Company (1)         RSG         GSG         CSG         LVG         SLG         SLG         TSG Fi           0         1         OTHER OPERATING EXPENSES         (1)         (2)         (3)         (4)         (6)         (6)           0         2         G402 TASES OTHER THAN INCOME TAXES         TEFA, 04         0         <	SUB-	COS Tes	t Year - 12 Months Actual 2016		H3 ENDING DECEMBE	K 31, 2010				
DOTHER OPERATING EXPENSES         OTHER OPERATING EXPENSES           20         2         6408 TAXES OTHER THAN INCOME TAXES         5           4         TEFA         0         0         0         0         0           20         5         Real Estatio Taxes         TOTPL T         45.56.378         3.240.420         556.574         7.44.245         1.457         2           20         6         State Unemploy Insur (SU) Tax         LABOR         125.55.434         11.099.729         7764.559         636.675         7.637         2           20         7         Fed Insur Contr & UnempTax         Case Peaking Phs         BALANCE_O4         73.813         46.984         8.947         17.483         0           20         1         Fed Insur Contr & UnempTax         Case Peaking Phs         BALANCE_O4         73.813         46.984         8.947         17.483         0 <th>SCH</th> <th></th> <th>DESCRIPTION</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>TSG Firm</th>	SCH		DESCRIPTION							TSG Firm
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					(1)	(2)	(3)	(4)	(5)	(6)
EO       3       G408 TAXES OTHER THAN INCOME TAXES         EO       4       TEFA       TOTPLT       4565378       3.240.420       556.574       744.245       1.457       2         EO       5       Reaf Estable Taxes       TOTPLT       4565378       3.240.420       556.574       744.242       1.457       2         EO       6       Stable Uhengip Var. (SUI) Tax       LABOR       1255.5434       11.099.729       764.559       636.875       7.63       2         EO       6       del haur Contr & Unengi Tax       COTPLT       814.676       573.242       99.319       132.808       20         EO       1       TOTAL TAKES OTHER THAN INCOME       15,556.601       15,466.816       1,463.338       1,560.552       9,698       5         EO       1       TOTAL TAKES OTHER THAN INCOME       1,855.601       15,466.816       1,463.338       1,560.552       9,698       5         EO       16       Agit I - Annualization of Mages       LABOR       (4.769.395)       (4.223.148)       (220.0894)       (242.314)       (2.906)       (1         EO       16       Agit I - Annualization of Mages       LABOR       (23.1332)       (23.334)       (20.239)       (1.42.248.14)       1.463.3			OPERATING EXPENSES							
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		-								
EO         5         Real Estable Traves         TOTPL T         4565.378         3.240.420         556.574         744.245         1.457           EO         6         Stabu Unengity Juary (SUI) Tax         LABOR         12535.434         11.099.729         764.599         638.875         7.637         22           EO         8         Fed Insur Contr & UnempTax         CABOR         12.355.434         11.099.729         764.599         638.875         7.637         22           EO         9         Miscellaneous State and Municipal Tax         POTPLT         814.676         576.242         99.319         132.008         260           EO         10         Fodoral Environmental Tax         PSTPLT         0         0         0         0         0         0           EO         11         PAdrat Environmental Tax         PSTPLT         0			XES OTHER THAN INCOME TAXES	<b>TEE</b> 4 04	•		•			
EO         6         State Intemploy insur (SUI) Tax         LABOR         566:300         501:441         34:400         28,771         345           EO         7         Fed Insur Contr & UmempTax - Gas Peaking Pits         BALANCE_C4         73,813         46,984         8,447         17,883         0           EO         8         Fed Insur Contr & UmempTax - Gas Peaking Pits         BALANCE_C4         73,813         46,984         8,447         17,883         0           EO         10         Federal Environmental Tax         PSTDPLT         0			and The second		-			-		0
EO         7         Fed Insur Contr & LinempTax         LABOR         12,535,434         11,099,729         764,559         636,875         7,637         2           EO         9         Miscellaneous State and Municipal Tax         TOTPLT         814,676         572,42         99,319         132,008         260           EO         10         Fedral surviconital Tax         PSTDPLT         0         0         0         0           EO         11         TOTAL TAKES OTHER THAN INCOME         18,555,601         15,466,816         1,463,938         1,560,582         9,698         5           EO         14         POFORMA EXPENSE ADJUSTMENTS         1         15,466,816         1,463,938         1,560,582         9,698         5           EO         15         Adjt H- Annualization of Wages         LABOR         (33732)         (293,384)         (202,091)         (163,434)         (202)           EO         16         Adjt H- Annualization of Wages         LABOR         (23,979,999)         (20,363,999)         (14,02,690)         (1,168,436)         (14,011)         (44,47,41)           EO         10         Adjt H- Ansubarization of Pargues         LABOR         (23,979,999)         (20,363,999)         (14,02,690)         (1,168,436)						, ,			,	22,682
EO         8         Fed Insur Contr & UnempTax - Cas Peaking Pits         BALANCE_04         73,813         46,984         6,947         17,883         0           EO         9         Miscelleneous State and Municipal Tax         PSTDPLT         0										1,203
EO         9         Miscellaneous State and Municipal Tax         TOTPL T         814,676         578,242         99,319         132,808         260           EO         10         Federal Environmental Tax         PSTDPL T         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td>26,634</td>									,	26,634
EO         10         Federal Environmental Tax         PSTDPLT         0        <				_	,	,		,	-	0
EO       11       TOTAL TAXES OTHER THAN INCOME       18,555,601       15,466,816       1,463,938       1,560,562       9,698       5         EO       13         EO       14       PROFORM EXPENSE ADJUSTMENTS       5       5       4d/# 1- Annualization of Wages       LABOR       (4,769,395)       (4,223,148)       (200,894)       (242,314)       (2,906)       (1         EO       16       Ad/# 2- Annualization of Payroll Taxes       LABOR       (331,332)       (233,384)       (200,209)       (16,634)       (202,01)       (200,01)       (1,60,634)       (202,02)       (1,61,634)       (200,01)       (1,10,1) </td <td></td> <td></td> <td></td> <td></td> <td>,</td> <td>,</td> <td>,</td> <td>,</td> <td></td> <td>4,048</td>					,	,	,	,		4,048
EO       12         EO       14       PROFORMA EXPENSE ADJUSTMENTS         EO       14       PROFORMA EXPENSE ADJUSTMENTS         EO       15       Adj#1 - Annualization of Wages       LABOR       (4,769,395)       (4,223,148)       (290,894)       (242,314)       (2,906)       (1         EO       16       Adj#2 - Annualization of Wages       LABOR       (331,332)       (293,384)       (20,209)       (16,834)       (202)         EO       17       Adj#3 - Interest Synchronization Tax Savings       TOTPLTINET       191,108       136,796       23,794       29,671       39         EO       19       Adj#4 - Pension and Fringe Benefits       LABOR       (293,389)       (20,363,999)       (1,402,690)       (1,168,436)       (14,011)       (4         EO       21       addT tax effects on rev req       LABOR       (333,389)       (826,487)       (56,292)       (47,422)       (569)       (33,316)       (32,750)       (333)       10         EO       23       Adj#10 - NSB Margin       TOTPLT       (11,041,751)       (7,818,067)       (1,342,830)       (1,76,617)       (3,515)       (20,984)       (32         EO       23       Adj#12 - Depreciation Rate Change/Annualization & TSGNF Margin Sharing				PSIDPLI	-		-	-		0
EO       13         EO       14       PROFORM EXPENSE ADJUSTMENTS         EO       15       Adjiff - Annualization of Wages       LABOR       (4,769,395)       (4,223,148)       (290,894)       (242,314)       (2,906)       (1)         EO       16       Adjiff - Annualization of Payroll Taxes       LABOR       (331,332)       (293,384)       (20.009)       (16,834)       (202)         EO       16       Adjiff - Annualization of Payroll Taxes       LABOR       (22,997,999)       (20,363,999)       (1,402,800)       (1,16,834)       (14.011)       (4         EO       18       add1 tax effects on rev req       TOTPLTNET       131,983       94,474       16,433       20,491       27         EO       20       Adjiff - Gas COLI Interset Expense       LABOR       (239,799)       (20,363,999)       (1,362,809)       (1,422,800)       (1,785,615)       (33,333)       (36,275)       (393)       10         EO       21       additax effects on rev req       LABOR       (644,615)       (670,786)       (39,316)       (27,750)       (333)       10         EO       23       Adjif 12 - Depreciation Rate Change/Annualization       DEPREXP       (66,500,763)       (47,31,015)       (60,750,865)       (10,803,455)			AXES OTHER THAN INCOME		18,555,601	15,466,816	1,463,938	1,560,582	9,698	54,567
EO       14       PROPORMA EXPENSE ADJUSTMENTS         EO       15       Adji #1- Anualization (Wages       LABOR       (4,769,395)       (4,223,148)       (20,09)       (16,834)       (20,02)       (24,2314)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,02)       (16,834)       (20,04)       (22,734)       29,671       39         EO       19       Adji #4 - Pension and Fringe Benefits       LABOR       (22,997,999)       (20,363,999)       (1,402,690)       (1,168,436)       (14,011)       (4         EO       21       addit tax effects on rev req       LABOR       (644,615)       (570,786)       (39,316)       (32,750)       (393)       (16,174,174)       (11,147,53)       (7,818,067)       (13,42,334)       (17,956,17)       (3,515)       (20,964)       (32,750)       (333)       (34,174)       (44,176,18,171)       (11,147,53)       (7,818,067)       (13,41,344)       (11,08,456)       (12,964)       (36,966)       (41,176,1										
EO       15       Adj #1 - Annualization of Wages       LABOR       (4,769,395)       (4,223,148)       (220,834)       (242,314)       (2,906)       (1         EO       16       Adj #2 - Annualization of Payroll Taxes       LABOR       (331,332)       (293,384)       (20,209)       (16,834)       (202)         EO       17       Adj #3 - Interest Synchronization Tax Savings       TOTPLTNET       131,983       94,474       16,433       20,491       27         EO       18       add! tax effects on rev req       TOTPLTNET       131,983       94,474       16,433       20,491       27         EO       20       Adj #5 - Gas COL Interest Expense       LABOR       (29,97,999)       (20,263,999)       (140,2690)       (14,742)       (569)       4         EO       21       add!tax effects on rev req       LABOR       (94,474)       (66,560,763)       (17,816,617)       (3,515)       (20,984)       (32,750)       (33)       0         EO       22       Adj #10 - ASB Margin       TOTPLT       (11,01,4753)       (74,816,067)       (1,342,830)       (1,785,617)       (3,515)       (20,984)       (32,750)       (33,91)       0       0       0       0       0       0       0       0       0										
EO       16       Adj #2 - Annualization of Payroll Taxes       LABOR       (331,332)       (293,384)       (20,209)       (16,834)       (202)         EO       17       Adj #3 - Interest Synchronization Tax Savings       TOTPL TNET       191,108       136,796       23,794       29,671       39         EO       18       add/1 tax effects on rev req       TOTPL TNET       131,983       94,474       16,433       20,491       27         EO       19       Adj #4 - Pension and Fringe Benefits       LABOR       (22,97,999)       (20,363,999)       (1,402,690)       (1,402,690)       (1,401,1)       (4,011)         EO       21       Add #4 - Pension and Fringe Benefits       LABOR       (633,380)       (626,487)       (56,929)       (47,422)       (5669)       10         EO       21       add'I tax effects on rev req       LABOR       (644,615)       (570,786)       (19,316)       (32,750)       (33,515)       (5         EO       23       Adj #12       Depreciation Rate Change/Annualization       DEPREXP       (66,500,763)       (17,342,830)       (1,795,617)       (3,515)       (5         EO       24       Adj #6 & 11       Weather Normalization & TSGNF Margin Sharing       not used       0       0       0					(4 760 205)	(4 000 140)	(200.904)	(242.214)	(2,006)	(10,133)
EO       17       Adj #3 - Interest Synchronization Tax Savings       TOTPLTNET       191,108       136,796       23,794       29,671       39         EO       18       add' tax effects on rev req       TOTPLTNET       131,993       94,474       16,433       20,491       27         EO       19       Adj #5 - Gas COLI Interest Expense       LABOR       (232,997,99)       (20,363,999)       (1402,690)       (14,68,36)       (14,011)       (4         EO       20       Adj #5 - Gas COLI Interest Expense       LABOR       (933,389)       (826,487)       (56,929)       (47,422)       (569)       (16,92)         EO       21       add't tax effects on rev req       LABOR       (933,389)       (826,487)       (50,929)       (47,422)       (569)       (15,017)       (3,515)       (20,984)       (32,750)       (33,750)       (39,316)       (32,750)       (39,316)       (13,750,17)       (3,515)       (20,984)       (32,750)       (34,731,015)       (8,075,685)       (10,803,455)       (20,984)       (33,750)       (34,731,015)       (8,075,685)       (10,803,455)       (20,984)       (33,750)       (34,750,772)       (11,75,75)       (3,986)       68       (47,311,015)       (47,311,015)       (47,311,015)       (47,311,015)       (47,311,015) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(10,133) (704)</td>										(10,133) (704)
EO       18       add! tax effects on rev req       TOTPLTNET       131,983       94,474       16,433       20,491       27         EO       19       Adj #4 - Pension and Fringe Benefits       LABOR       (22,997,999)       (20,363,999)       (1,402,690)       (1,168,436)       (14,011)       (4         EO       20       Adj #5 - Gas COLI Interest Expense       LABOR       (933,389)       (826,487)       (56,292)       (47,422)       (569)       4         EO       21       add'tax effects on rev req       LABOR       (644,615)       (570,786)       (33,316)       (32,750)       (393)       (56,202)       (47,422)       (569)       4         EO       23       Adj #12 - Depreciation Rate Change/Annualization       DEPREXP       (66,560,763)       (47,331,015)       (8,075,685)       (10,803,455)       (20,984)       (32         EO       24       Adj #6 & 11 - Weather Normalization & TSGNF Margin Sharing       nO       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>808</td>										808
EO       19       Adj #4 - Pension and Fringe Benefitis       LABOR       (22,997,999)       (20,363,999)       (1,402,690)       (1,168,436)       (14,011)       (4         EO       20       Adj #5 - Gas COLI Interest Expense       LABOR       (933,389)       (826,487)       (56,929)       (47,422)       (569)       (569)       (22,363,999)       (1,02,690)       (1,168,436)       (14,011)       (4         EO       21       addj #10 - ASB Margin       TOTPLT       (11,014,753)       (7,818,067)       (1,342,830)       (1,795,617)       (3,515)       (5         EO       23       Adj #12 - Depreciation Rate Change/Annualization       DEPREXP       (66,60,763)       (47,331,015)       (8,075,685)       (10,803,455)       (20,984)       (32         EO       24       Adj #6 & 11 - Weather Normalization & TSGNF Margin Sharing       not_used       0										558
EO       20       Adj #5 - Gas COLI Interest Expense       LABOR       (933,389)       (826,487)       (66,929)       (47,422)       (569)         EO       21       add'I tax effects on rev req       LABOR       (644,615)       (570,786)       (39,316)       (32,750)       (333)         EO       22       Adj #12 - Depreciation Rate Change/Annualization       DEPREXP       (66,660,763)       (47,331,015)       (8,075,685)       (10,803,455)       (20,984)       (32         EO       24       Adj #6 & 11 - Weather Normalization & TSGNF Margin Sharing noLused       0							,	,		(48,863)
EO       21       add'I tax effects on rev req       LABOR       (644,615)       (570,786)       (39,316)       (32,750)       (393)         EO       22       Adj #10 - ASB Margin       OTPLT       (11,014,753)       (7,818,067)       (1,424,230)       (1,795,617)       (3,515)       (5         EO       23       Adj #12 - Depreciation Rate Change/Annualization       DEPREXP       (66,560,763)       (47,331,015)       (8,075,685)       (10,803,455)       (20,984)       (32,986)         EO       24       Adj #12 - Depreciation & TSGNF Margin Sharing       not_used       0       0       0       0       0         EO       25       Adj #14 x effects on rev req       TOTPLT       35,405       25,130       4,316       5,772       11         EO       26       add'I tax effects on rev req       TOTPLT       24,451       17,355       2,981       3,986       8         EO       27       Adj #14 & 17 Post Rate Case Storm Cost Normalization & Regulatory TOTPLT       0										(48,803) (1,983)
EO       22       Adj #10 - ASB Margin       TOTPLT       (11,014,753)       (7,818,067)       (1,342,830)       (1,795,617)       (3,515)       (5         EO       23       Adj #12 - Depreciation Rate Change/Annualization       DEPREXP       (66,560,763)       (47,331,015)       (8,075,685)       (10,803,455)       (20,984)       (32         EO       24       Adj #6 & 11 - Weether Normalization & TSGNF Margin Sharing       noLused       0       0       0       0       0         EO       25       Adj #7 - Gains/Losses on Sales of Property       TOTPLT       35,405       25,130       4,316       5,772       11         EO       26       add/1 tax effects on rev req       TOTPLT       24,451       17,355       2,981       3,986       8         EO       27       Adj #15 & 16 - Excess COR Refund Recovery & Test Year Amontizatic TOTPLT       0       0       0       0       0         EO       29       Adj #8 - Real Estate Taxes       TOTPLT       (480,915)       (341,344)       (58,629)       (78,398)       (153)       10         EO       30       Adj #19 - Credit Card Fees       CUSTSVSX       (1,679,429)       (1,501,199)       (136,611)       (35,231)       (25)         EO       32										(1,303)
EO       23       Adj #12 - Depreciation Rate Change/Annualization       DEPREXP       (66,560,763)       (47,331,015)       (8,075,685)       (10,803,455)       (20,984)       (32         EO       24       Adj #6 & 11 - Weather Normalization & TSGNF Margin Sharing       not_used       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>( )</td> <td>(54,724)</td>									( )	(54,724)
EO       24       Adj #6 & 11 - Weather Normalization & TSGNF Margin Sharing       not_used       0										(329,625)
EO       25       Adj #7 - Gains/Losses on Sales of Property       TOTPLT       35,405       25,130       4,316       5,772       11         EO       26       add/! tax effects on rev req       TOTPLT       24,451       17,355       2,981       3,986       8         EO       27       Adj #14 & 17 Post Rate Case Storm Cost Normalization & Regulatory TOTPLT       0						,				(323,023)
EO       26       add'l tax effects on rev req       TOTPLT       24,451       17,355       2,981       3,986       8         EO       27       Adj #14 & 17 Post Rate Case Storm Cost Normalization & Regulatory TOTPLT       0					•	-	-	•		176
EO       27       Adj #14 & 17 Post Rate Case Storm Cost Normalization & Regulatory TOTPLT       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>121</td>										121
EO       28       Adj #15 & 16 - Excess COR Refund Recovery & Test Year Amortizatic TOTPLT       (21,287,421)       (15,109,416)       (2,595,190)       (3,470,260)       (6,793)       (10         EO       29       Adj #8 - Real Estate Taxes       TOTPLT       (480,915)       (341,344)       (58,629)       (78,398)       (153)       (16,10)         EO       30       Adj #18 - Rate Case Expenses       TOTPLT       32,738       23,237       3,991       5,337       10         EO       31       Adj #9 - Insurance       TOTPLT       (77,616)       (55,090)       (9,462)       (12,653)       (25)         EO       32       Adj #10 - Credit Card Fees       CUSTSVSX       (1,679,429)       (1,501,199)       (136,611)       (35,328)       (21)         EO       33       Adj #20 - Vacation Accrual       LABOR       (2,424,246)       (2,146,533)       (147,859)       (123,166)       (1,477)       (14,77)         EO       34       Adj #21 - Energy Strong / GSMP Revenue Adjustment       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337			,			,			-	0
EO       29       Adj #8 - Real Estate Taxes       TOTPLT       (480,915)       (341,344)       (55,629)       (77,398)       (153)       (153)         EO       30       Adj #18 - Rate Case Expenses       TOTPLT       32,738       23,237       3,991       5,337       10         EO       31       Adj #19 - Insurance       TOTPLT       32,738       23,237       3,991       5,337       10         EO       31       Adj #9 - Insurance       TOTPLT       (77,616)       (55,090)       (9,462)       (12,653)       (25)         EO       32       Adj #19 - Credit Card Fees       CUSTSVSX       (1,679,429)       (1,501,199)       (136,611)       (35,328)       (21)       (1,477)         EO       33       Adj #22 - Vaction Accrual       LABOR       (2,424,246)       (2,146,593)       (147,859)       (123,166)       (1,477)         EO       35       Adj #21 - Energy Strong / GSMP Revenue Adjustment       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       35         EO       37       TO					0		-	•	Ũ	(105,762)
EO       30       Adj #18 - Rate Case Expenses       TOTPLT       32,738       22,237       3,991       5,337       10         EO       31       Adj #9 - Insurance       TOTPLT       (77,616)       (55,090)       (9,462)       (12,653)       (25)         EO       32       Adj #19 - Credit Card Fees       CUSTSVSX       (1,679,429)       (1,501,199)       (136,611)       (35,328)       (21)       10         EO       33       Adj #20 - Vacation Accrual       LABOR       (2,424,246)       (2,146,593)       (147,859)       (123,166)       (1,477)       10         EO       34       Adj #21 - Energy Strong / GSMP Revenue Adjustment       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(2,389)</td>										(2,389)
EO       31       Adj #9 - Insurance       TOTPLT       (77,616)       (55,090)       (9,462)       (12,653)       (25)         EO       32       Adj #19 - Credit Card Fees       CUSTSVSX       (1,679,429)       (1,501,199)       (136,611)       (35,328)       (21)       (21)         EO       33       Adj #20 - Vacation Accrual       LABOR       (2,424,246)       (2,146,593)       (147,859)       (123,166)       (1,477)       (147,859)         EO       34       Adj #22 - BPU / Rate Counsel Assessment       TRANSPORT_04       8,558       5,062       989       2,424       2         EO       35       Adj #21 - Energy Strong / GSMP Revenue Adjustment       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       (125,455,038)       (95,081,034)       (13,231,090)       (16,565,230)       (48,612)       (52         EO       39       TOTAL OTHER OPERATING EXPENSES       (106,899,437)       (79,614,218)       (11,767,152)       (15,004,648)       (38										163
EO       32       Adj #19 - Credit Card Fees       CUSTSVSX       (1,679,429)       (1,501,199)       (136,611)       (35,328)       (21)         EO       33       Adj #20 - Vacation Accrual       LABOR       (2,424,246)       (2,146,593)       (147,859)       (123,166)       (1,477)       (1,477)         EO       34       Adj #22 - BPU / Rate Counsel Assessment       TRANSPORT_04       8,558       5,062       989       2,424       2         EO       35       Adj #11 - Energy Strong / GSMP Revenue Adjustment       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 storm Cost Amortization       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 storm Cost Amortization       TOTPLTNET       0       0       0       0       0         EO       37       TOTAL PROFORMA EXPENSE ADJUSTMENTS       (125,455,038)       (95,081,034)       (13,231,090)       (16,565,230)       (48,612)       (52         EO       39       TOTAL OTHER OPERATING EXPENSES       (106,899,437)       (79,614,218)       (11,767,152)       (15,004,648)       (38,913)       (47							,			(386)
EO       33       Adj #20 - Vacation Accrual       LABOR       (2,424,246)       (2,146,593)       (147,859)       (125,166)       (1,477)       144         EO       34       Adj #22 - BPU / Rate Counsel Assessment       TRANSPORT_04       8,558       5,062       989       2,424       2         EO       35       Adj #21 - Energy Strong / GSMP Revenue Adjustment       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       0<									( )	(6,270)
EO       34       Adj #22 - BPU / Rate Counsel Assessment       TRANSPORT_04       8,558       5,062       989       2,424       2         EO       35       Adj #21 - Energy Strong / GSMP Revenue Adjustment       TOTPLT       7,322,590       5,197,439       892,711       1,193,724       2,337       33         EO       36       Adj #13 Storm Cost Amortization       TOTPLT       7,322,590       0										(5,151)
EO         35         Adj #21 - Energy Strong / GSMP Revenue Adjustment         TOTPLT         7,322,590         5,197,439         892,711         1,193,724         2,337         33           EO         36         Adj #13 Storm Cost Amortization         TOTPLT         0						( , , , ,			( , ,	82
EO       36       Adj #13 Storm Cost Amortization       TOTPLTNET       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>36,381</td>										36,381
EO       37       TOTAL PROFORMA EXPENSE ADJUSTMENTS       (125,455,038)       (95,081,034)       (13,231,090)       (16,565,230)       (48,612)       (52         EO       38         EO       39       TOTAL OTHER OPERATING EXPENSES       (106,899,437)       (79,614,218)       (11,767,152)       (15,004,648)       (38,913)       (47         EO       40       40       41       41       41       41					, ,	, ,	,		,	00,001
EO         38           EO         39 <b>TOTAL OTHER OPERATING EXPENSES</b> (106,899,437)         (79,614,218)         (11,767,152)         (15,004,648)         (38,913)         (47           EO         40         40         41         44         44         44					0	•	-	•	-	(529,072)
EO         39         TOTAL OTHER OPERATING EXPENSES         (106,899,437)         (79,614,218)         (11,767,152)         (15,004,648)         (38,913)         (47)           EO         40					( -, -, -, -, -, -, -, -, -, -, -, -, -,	(	( - <i>i</i> - <i>i</i> )	( - <i>ii</i> - <i>i</i> )	( - , - · - /	(,)
EO 40			OTHER OPERATING EXPENSES		(106,899,437)	(79,614,218)	(11,767,152)	(15,004,648)	(38,913)	(474,505)
					( /	( - / - / - /	· · · · · · · · · · · · · · · · · · ·	( - <i>i i i</i> )	(,)	( ,)
EO 41	EO	41								

EO EO EO EO EO

42 43 44 45

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47

EO 48

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COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 18 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
<b>T</b> 1				(1)	(2)	(3)	(4)	(5)	(6)
TI TI	2	DEVELOPMENT OF INCOME TAXES							
TI	-	TOTAL OPERATING REVENUES	SCH REV, LN 28	939,339,375	702,331,031	106,899,453	125,780,552	531,263	3,797,076
τi		LESS:	SOTTLY, LIV 20	333,333,373	702,331,031	100,033,433	123,700,332	551,205	5,151,010
TI	5		SCH E, LN 141	321,836,138	261,546,569	29,435,508	29,328,290	392,751	1,133,021
TI	6		SCH DE, LN 27	110,966,446	79,039,411	13,450,474	17,895,614	34,686	546,261
TI	7		SCH EO, LN 39	(106,899,437)	(79,614,218)	(11,767,152)	(15,004,648)	(38,913)	(474,505)
ΤΪ	. 8	NET OPERATING INCOME BEFORE TAXES	001120,2100	613,436,229	441,359,270	75,780,623	93,561,297	142,740	2,592,300
TI		LESS:			,	, ,	,,	,	_,,
TI	10	G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	46,754,206	8,132,406	10,140,821	13,413	276,077
TI	11	TOTAL OPERATING INCOME BEFORE TAXES		548,119,305	394,605,063	67,648,217	83,420,476	129,327	2,316,222
TI	12								
ΤI	13								
ΤI	14								
ΤI	15	TAX ADJUSTMENTS - FEDERAL							
TI		Credits & Adjustments	TOTPLT	325,000	230,679	39,621	52,981	104	1,615
TI		Uncollectible Accounts - Writeoff	REVREQ	1,729,674	1,274,180	205,404	241,674	1,033	7,383
ΤI		Injuries and Damages	TOTPLT	606,244	430,301	73,908	98,830	193	3,012
TI		Meals & Entertainment	LABOR	172,075	152,367	10,495	8,742	105	366
TI		Company owned life insurance	LABOR	(367,196)	(325,140)	(22,396)	(18,656)	(224)	(780)
TI		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(807,249)	(140,413)	(175,089)	(232)	(4,767)
TI		Medicare Subsidy	LABOR	316,199	279,984	19,286	16,065	193	672
TI		Allowable Depreciation	DEPREXP	(158,671,156)	(112,830,239)	(19,251,255)	(25,753,863)	(50,022)	(785,778)
TI		Restricted Stock - Permanent	LABOR	(313,507)	(277,600)	(19,121)	(15,928)	(191)	(666)
TI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI		Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	(3,642)	(633)	(790)	(1)	(22)
TI		Lobbying Expenses	LABOR	181,641	160,837	11,079	9,228	111	386
TI		Penalties	not_used	0	0	0	0	0	0
TI		AFUDC/IDC		(124,561)	(88,411)	(15,185)	(20,306)	(40)	(619)
TI		Dividends Received Deduction	TOTPLTNET	(14,574)	(10,432)	(1,815)	(2,263)	(3)	(62)
TI		Real Estate Taxes	TOTPLTNET	(370,590)	(265,270)	(46,141)	(57,536)	(76)	(1,566)
TI		Line Pack Adjustment	TOTPLTNET	(31,240)	(22,362)	(3,890)	(4,850)	(6)	(132)
TI		Legal Reserves	TOTPLTNET	(53,487)	(38,287)	(6,660)	(8,304)	(11)	(226)
TI TI		Deferred Comp - officers	LABOR	(5,518)	(4,886)	(337)	(280)	(3)	(12)
TI		PIP Adjustment	LABOR <i>LABOR</i>	(163,297)	(144,594)	(9,960)	(8,296)	(99) 52	(347)
TI		Accrued vacation pay adjustment 3rd Party Claims	TOTPLT	85,318 (948)	75,546 (673)	5,204 (116)	4,335 (155)	52 (0)	181
TI		Casualty Insurance Proceeds	TOTPLT	(141,430)	(100,384)	. ,	· · ·	(0) (45)	(5) (703)
TI		<ul> <li>Miscellaneous (R&amp;D Exp., Limit Term Util Plant, ARO Fin 47, Rabbi Tru</li> </ul>		(141,430) 9,119	(100,384) 6,473	(17,242) 1,112	(23,056) 1,487	(45)	(703) 45
TI		Contribution in Aid of Construct	TOTPLTNET	(573,555)	(410,553)	(71,411)	(89,048)	(118)	(2,424)
TI		Pension Accrual Adjustment	LABOR	3,900,029	3,453,352	237,870	198,145	2,376	8,286
TI		Unallowable OPEB Amortization	LABOR	(6,122,331)	(5,421,130)	(373,412)	(311,051)	(3,730)	(13,008)
TI		NJ BPU assessment & Deferred Depreciation & Return on CIP II	TOTPLTNET	154,169	(3,421,130)	19,195	23,936	(3,730)	652
TI		Unicap book/tax inventory	TOTPLTNET	30,217	21,629	3,762	4,691	6	128
TI		W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	314,416	21,657	18,040	216	754
τi		Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clause -Deferal Fu		0	0	21,007	0	210	0
TI		Capitalized Interest - Section 263A	TOTPLT	254,491	180,633	31,025	41,487	81	1,264
TI		Materials & Supplies Reserve	TOTPLT	(659,085)	(467,806)	(80,350)	(107,444)	(210)	(3,275)
TI		TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	(114,527,908)	(19,380,718)	(25,877,274)	(50,507)	(789,646)
	10			(100,020,000)	(,02.,000)	(,,	()	(00,001)	(1.00,0.0)

# COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 19 of 35

SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
TI	50 DEVELOPMENT OF INCOME TAXES CONTINUED							
TI	51 TAX ADJUSTMENTS - STATE							
TI	52 Reverse TEFA	TEFA_04	0	0	0	0	0	0
TI	53 Federal Depreication Reversal	TOTPLT	78,560,441	55,760,741	9,577,454	12,806,868	25,069	390,309
TI	54 State Tax Depreciation	DEPREXP	23,048,241	16,389,485	2,796,397	3,740,952	7,266	114,140
TI	55 Not Used	TOTPLTNET	0	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	504,450
TI	57							
TI	58 TAXABLE NET INCOME - STATE		489,101,934	352,227,380	60,641,351	74,091,022	111,155	2,031,026
TI	59 State Tax Liability at 9.000%		44,019,174	31,700,464	5,457,722	6,668,192	10,004	182,792
TI	60 Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0
TI	61 TOTAL STATE INCOME TAX LIABILITY		44,019,174	31,700,464	5,457,722	6,668,192	10,004	182,792
TI	62							
TI	63 TAXABLE NET INCOME - FEDERAL		343,474,078	248,376,691	42,809,778	50,875,010	68,817	1,343,784
TI	64 Federal Tax Liability at 35.000%		120,215,927	86,931,842	14,983,422	17,806,253	24,086	470,324
TI	65 Not Used	not used	0	0	0	0	0	0
TI	66 Not Used	not_used	0	0	0	0	0	0
TI	67 TOTAL FEDERAL INCOME TAX LIABILITY		120,215,927	86,931,842	14,983,422	17,806,253	24,086	470,324
TI	68		, ,	, ,	, ,		,	,
TI	69							
TI	70 TOTAL INCOME TAX EXPENSE		164,235,101	118,632,306	20,441,144	24,474,445	34,090	653,117
TI	71							
TI	72							
TI	73							
TI	74							
TI	75							
ТΙ	76							
TI	77							
ТΙ	78							
TI	79							
TI	80							
<b>T</b> I								

TI TI 81 82

TI TI TI TI 83 84

# 85 TAX RATES 86 FEDERAL TAX RATE - CURRENT

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%
ΤI	92	
TI	02	

ΤI 93

ΤI 94

ΤI 95

ТΙ 96

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# COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 20 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
ті	07	DEVELOPMENT OF OPERATING INCOME ADJUSTED		(1)	(2)	(3)	(4)	(5)	(6)
ті	97 98								
TI		G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
ΤI		Depreciation	DEPREXP	156,532,670	111,309,573	18,991,797	25,406,766	49,347	775,187
ті		Previously Ded Amort-Reacg Bonds	not used	0	0	0	23,400,700	40,047	0
ті		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
ті		Clause - Deferred Fuel	not used	0	0	0	0	0	0
ті		*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
ті		AFUDC / IDC	TOTPLT	124,561	88,411	15,185	20,306	40	619
ті		Capitalized interest-Section 263A	TOTPLT	(254,491)	(180,633)	(31,025)	(41,487)	(81)	(1,264)
TI		Cost of removal	TOTPLT	(234,491)	(180,033)	(31,023)	(41,407)	(81)	(1,204)
TI		*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
TI		*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
τi		*SBC-Societal Benefits Clause - Unallow Deductions	not used	0	0	0	0	0	0
τi		Deferred Comp - Officers	LABOR	5,518	4,886	337	280	3	12
TI		*Deduction of Securitizartion	not used	0,018	4,000	0	200	0	0
TI		Accrued vacation pay adjustment	LABOR	(85,318)	(75,546)	(5,204)	(4,335)	(52)	(181)
TI		3rd Party Claims	TOTPLT	(85,318) (97)	(75,540) (69)	(3,204)	(4,335)	(0)	( )
TI		•	TOTPLT			. ,	. ,		(0)
TI		Deferred Return on CIP II Deferred Depreciation on CIP II	TOTPLT	(26,238)	(18,623)	(3,199)	(4,277)	(8)	(130)
TI			LABOR	(12,006)	(8,522)	(1,464)	(1,957) 0	(4)	(60)
TI		Defer Dividend Equivalents/Restricted Stock-Temp. Contribution in Aid of Construct	TOTPLTNET	573,555	410,553	0 71,411	89,048	0 118	0 2,424
TI			LABOR	,	,	,	,		,
		Pension Accrual Adjustment		(3,900,029)	(3,453,352)	(237,870)	(198,145)	(2,376)	(8,286)
TI TI		Unallowable OPEB Amortization	LABOR TOTPLT	6,122,331	5,421,130	373,412	311,051	3,730	13,008
		Fin Def-Energy Competition Act Ct		518	368	63	84	0 1	3
TI		Rabbi Trust Unrealized Losses	LABOR	2,291	2,028	140	116		5
TI		Additional Real Estate Taxes	TOTPLT	370,590	263,038	45,179	60,413	118	1,841
TI		PIP Adjustment	LABOR	163,297	144,594	9,960	8,296	99	347
TI		Medicare Subsidy - Temp NC	LABOR	(316,199)	(279,984)	(19,286)	(16,065)	(193)	(672)
TI		Misc	TOTPLT	141,450	100,399	17,244	23,059	45	703
TI		Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(115,925)	(82,979)	(14,433)	(17,998)	(24)	(490)
TI		Legal Reserves	LABOR	53,487	47,361	3,262	2,717	33	114
TI		Line Pack Adjustment	TOTPLT	31,240	22,174	3,809	5,093	10	155
TI		Materials & Supply	TOTPLT	659,085	467,806	80,350	107,444	210	3,275
TI		Investment Tax Credit	TOTPLT	(1,268,004)	(900,006)	(154,585)	(206,709)	(405)	(6,300)
TI		TOTAL DEFERRED INCOME TAX		158,802,288	113,282,609	19,145,073	25,543,686	50,613	780,308
TI	133								
ΤI	134								
ΤI		This Section is not used at this time							
ΤI		PROFORMA OPERATING INCOME ADJUSTMENTS							
ΤI		Not Used	not_used	0	0	0	0	0	0
TI		Not Used	not_used	0	0	0	0	0	0
TI		Not Used	not_used	0	0	0	0	0	0
TI	140								
TI	141								
TI		OPERATING INCOME ADJUSTED		290,398,839	209,444,355	36,194,406	43,543,166	58,037	1,158,875
TI	143	i de la construcción de la constru							
TI	144								

TI 144

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 21 of 35

SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
LR	1 DEVELOPMENT OF LABOR ALLOCATION FACTOR							
LR	2 Labor portion included in O&M Expense							
LR	3		700.004	504 740	00.400	100 100	•	
LR	4 G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_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	277,434	54,421	125,364	86	3,907
LR	8							
LR	9 DISTRIBUTION LABOR EXPENSE							
LR	10 Operation	71 4 5 5 6	•		<u>,</u>	<u>,</u>	•	
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	9,346,305	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							
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	67,821	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	3,263,563	304,921	317,116	3,573	13,217
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	158,590,668	10,923,866	9,099,540	109,112	380,539
LR	42							
LR	43							
LR	44							
LR	45							
LR	46							
LR	47							
LR	48							

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COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 22 of 35

UB-	COS Test Year - 12 Months Actual 2016			LK 31, 2010				
306- SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
A	1 DEVELOPMENT OF CAPITAL ADDITIONS ALLOCA	TION FACTOR						
A	2							_
A	3 INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	(
A	4 PRODUCTION PLANT - G304-G347	PRODPLT	727,439	463,032	88,169	176,237	0	(
A	5 STORAGE PLANT - G360-G363	STORPLT	312,169	198,703	37,837	75,629	0	(
A	6 TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	(
A A	7 8 DISTRIBUTION PLANT							
A	9 G375 Structure & Improvements	PLT 3745	826,172	587,331	101,021	133,444	269	4,106
A CA	10 G376 Mains	PLT_3745 PLT_376	116,314,171	69,941,966	13,718,423	31,643,963	209 21,756	988,062
A A	10 G377 Compressor Station Equipment	PLT_376 PLT_377	0	09,941,900	13,710,423	31,643,963 0	21,756	966,062
A	12 G378-G379 Meas & Regul Equipment	PLT_377 PLT_3789	4,127,895	2,483,063	487,072	1,122,023	766	34,971
A	13 G380 Services	SERVICES	397,544,204	327,067,882	46,768,904	23,275,052	71,494	360,872
A	14 G381 Meters	PLT_381	36,350,464	24,227,391	8,402,387	3,720,239	0	447
A	15 G382 Meter Installations	PL1_381 PLT_382	202,082	184,234	0,402,387 16,161	3,720,239 1,686	0	447
A	16 G383-384 House Regulators & Install	PLT_3834	149,016	133,360	12,073	3,576	0	7
A	17 G385 Ind Reg & Meas Egmt	PLT 385	11,305,357	1,316,446	2,669,551	6,687,926	102	631,33
A	18 TOTAL DISTRIBUTION PLANT	FL1_305	566,819,360	425,941,673	72,175,593	66,587,908	94,387	2,019,799
A	19		500,019,500	423,341,073	12,113,335	00,007,000	34,307	2,015,755
CA	20 COMMON PLANT	COMPLT	0	0	0	0	0	0
A:	21 GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	4,645,568	773,001	1,062,435	2,279	34,531
A	22 22	OEIVI EI	0,017,014	7,070,000	775,001	1,002,400	2,210	54,551
A	23							
A	24 TOTAL CAPITAL ADDITIONS		574,376,783	431,248,976	73,074,600	67,902,210	96,666	2,054,330
A	25		574,570,705	401,240,370	10,014,000	07,302,210	50,000	2,004,000
A	26							
A	27							
A	28							
A	29							
A	30							
A.	31							
A.	32							
A	33							
A	34							
A	35							
A	36							
A	37							
A	38							
A	39							
A	40							
A	41							

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 23 of 35

SUB-								
SCH	LINE NO. DESCRIPTION	ALLOCATION	Total	DSC	<u></u>		81.0	TSC Firm
NO.	NO. DESCRIPTION	BASIS	Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
AF	1 ALLOCATION FACTOR TABLE		(1)	(2)	(3)	(4)	(3)	(0)
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 AF	11 12							
AF	12							
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 AF	23 TEFA \$ responsibility W/N - delivery 24	TEFA_04	0	0	0	0	0	0
AF	24 25							
AF	26							
AF	27							
AF	28							
AF	29							
AF	30							
AF	31							
AF	32							
AF	33							
AF	34							
AF	35							
AF AF	36 BILLING DETERMINANTS							
AF AF	37 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	16 640,471	23,510,679
AF	40		2,401,249,717	1,455,720,141	204,300,000	097,009,820	040,471	23,510,079
AF	41							
AF	42							
AF	43							
AF	44							
AF	45							
AF	46							
AF	47							
AF	48							

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 24 of 35

	COS Test Year - 12 Months Actual 2016		15 ENDING DECEMID	2010				
LINE NO.		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	ALLOCATION FACTOR TABLE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
51	2 CUSTOMER RELATED							
52 53								
	3 4 G380 services - access	SERVICES 03	1,215,971,988	1 001 046 669	143,090,682	69,881,536	0	1,053,10
	5 Cust Installns LDC G879 - delivery	CINST 04	1,215,971,988	1,001,946,668	143,090,002	09,001,000	0	1,055,1
	6 Avg Customer Bills - delivery	CUSTAVG 04	1,103,707	100 996,698	87,708	19,214	17	
	7 Avg Customer Bills - cust svs	CUSTAVG_04 CUSTAVG_06	1,103,707	996,698	87,708	19,214	17	
	3 G381 meters - measurement	SMMETERS 07	95,374,258	63.566,590	22,045,940	9,760,574	0	1,1
59		SIMIMETERS_07	95,574,256	03,300,390	22,045,940	9,700,574	0	1,1
		BILLING_06	13,588,445	11,847,670	1,098,089	476,262	433	165,9
	Billing Function costs - cust svs	COMPSVSWK 04	, ,	99	1,090,009	470,202	433	105,8
62	Competitive Service work - delivery	COMPSVSWK_04	100	99	1	0	0	
			F7 004 700	50 000 005	4 000 504	775 047	047	44.0
	3 Account Maint - cust svs 4 G382 meter install - measurement	ACCTMAINT_06 MTRINSTAL 07	57,801,700 149,490,508	52,363,685 <b>136,288,569</b>	4,620,521 <b>11,955,000</b>	775,947 <b>1,246,610</b>	317 0	41,2
		HOUSEREG 03	27,727,735	23,488,422	2,877,517	1,358,260	0	3,5
	5 G383 house regulators - access	HSEREGINST 03	, ,		, ,	, ,	0	з,: (
	G384 house reg install - access	· · · - · ·	49,550,720	45,273,401	3,573,995	702,709	0	
	7 G385 lrg regulators - access	LRGREG_03	2,654,025	527,983	950,933	886,308	-	288,
	G385 lrg mtrs - measurement	LRGMTR_07	46,733,414	0	5,728,862	40,715,751	0	288,
	G380 services - reserve - access	SERVICESR_03	302,367,424	252,625,678	34,242,308	15,042,822	v	456,
	) G381 meters - reserve - measurement	SMMETERSR_07	39,638,103	26,782,366	8,862,287	3,992,767	0	
	1 G382 meter install - reserve -measurement	MTRINSTALR_07	70,947,689	65,486,599	4,964,044	496,929	0	
	2 G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744	3,992,277	503,093	248,837	0	1,
	3 G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635	9,043,509	697,932	138,864	0	:
	4 G385 lrg regulators - reserve - access	LRGREGR_03	384,163	13,538	164,305	112,396	0	93,9
	5 G385 lrg mtrs - reserve - measurement	LRGMTRR_07	7,737,443	0	940,755	6,702,764	0	93,9
	6 Direct LVG - delivery	DIRLVG_04	1	0	0	1	0	
77	7 Direct LVG - cust svs	DIRLVG_06	1	0	0	1	0	
78	3 Direct SLG - streetlights	DIRSLG_05	1	0	0	0	1	
79	Meter Reading Costs - measurement	MRCOST_07	13,815,195	12,478,202	1,097,762	239,232	0	
	) Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	4
81	1 Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	
82	2 Direct SLG - access	DIRSLG_03	1	0	0	0	1	
83	3 Direct Competitive Services - delivery	DIRCOMPSVS_04	0	0	0	0	0	
84	4 Direct TSG-F - access	DIRTSGF_03	1	0	0	0	0	
85	5 Direct TSG-F - delivery	DIRTSGF_04	1	0	0	0	0	
86	6 Direct TSG-F - measurement	DIRTSGF_07	1	0	0	0	0	
87	7							
88	3 Direct - RSG - delivery	DIRRSG 04	1	1	0	0	0	
89								
90	)							
91								
	2 Choice - delivery	CHOICE_04	1,956,016	1,652,784	247,185	55,920	16	1
93			.,	.,,,	,	,-=0		
	4							

AF 95

AF 96

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 25 of 35

98 99 100 101 102 103 104 105 106 107 108 109	DESCRIPTION ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS Dummy allocator for unused lines Plant Related Acct G301-G303 Intangible Plt Acct G309.10-23 Oth Tangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total Distribution Plant Total Distribution Plant Total	ALLOCATION BASIS not_used INTANGPLT TANGPLT PRODPLT	Total Company (1) 0	RSG (2) 0	<u>GSG</u> (3) 0	LVG (4) 0	SLG (5) 0	TSG Firm (6)
98 99 100 101 102 103 104 105 106 107 108 109	INTERNALLY DEVELOPED ALLOCATION FACTORS Dummy allocator for unused lines Plant Related Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	INTANGPLT TANGPLT PRODPLT	0				.,	(6)
98 99 100 101 102 103 104 105 106 107 108 109	INTERNALLY DEVELOPED ALLOCATION FACTORS Dummy allocator for unused lines Plant Related Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	INTANGPLT TANGPLT PRODPLT	0	0	0	0	0	
99 100 101 102 103 104 105 106 107 108 109	Dummy allocator for unused lines <u>Plant Related</u> Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	INTANGPLT TANGPLT PRODPLT	0	0	0	0	0	
100 101 102 103 104 105 106 107 108 109	<u>Plant Related</u> Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	INTANGPLT TANGPLT PRODPLT	0	0	0	0	0	
101 102 103 104 105 106 107 108 109	<u>Plant Related</u> Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	INTANGPLT TANGPLT PRODPLT	0	0	0	0	0	
102 103 104 105 106 107 108 109	Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	TANGPLT PRODPLT						
103 104 105 106 107 108 109	Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	TANGPLT PRODPLT						
104 105 106 107 108 109	Acct G399.10-23 Oth Tangible Plt Production Plant Total Storage Plant Total Transmission Plant Total	TANGPLT PRODPLT						
105 106 107 108 109	Production Plant Total Storage Plant Total Transmission Plant Total	PRODPLT		0	0	0	0	
106 107 108 109	Storage Plant Total Transmission Plant Total		5,857,613	5,304,666	462,358	69,991	(54)	20
107 108 109	Transmission Plant Total		54,051,153	34,404,858	6,551,287	13,095,009	0	
108 109		STORPLT	10,637,156	6,770,805	1,289,280	2,577,071	0	
109	Distribution Plant Total	TRANPLT	88,966,347	53,516,155	10,497,614	24,182,363	16,500	753
		DISTPLT	6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851	31,712
110	G391-G398 General Plant	GENPLT	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502
	Common Plant	COMPLT	78,873,337	61,744,769	8,249,148	8,496,628	16,865	365
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
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
113	Total Plant	TOTPLT	6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354
114								
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
116	Acct G374-375 - Land & Structures	PLT 3745	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267
	Acct G376 - Mains	PLT 376	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647
	Acct G377 - Compressor Station Equip	PLT_377	_,,,	0	0	0	0	,•
	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
	Acct G380 & 387.2 - Services	SERVICES	2,854,579,609	2,348,521,992	335,825,697	167,127,299	513,366	2,591
	Acct G376, G380 & 387.2 - Mains & Services	MAIN SERV	5,520,622,792	3,951,665,450	650,266,393	892,440,232	1,012,047	25,238
	Acct G381 - House Meters	PLT 381	257,235,090	171,445,816	59,459,731	26,326,375	1	3
	Acct G382 - Meter Installations	PLT_382	145,989,543	133,096,274	11,675,079	1,217,853	0	
	Acct G381,382, & 385 - Meters	METERPLT	444,969,115	305,394,023	76,241,912	63,066,471	377	266
	Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937	427,312,858	82,249,224	30,835,992	8	9
	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848	255,867,042	22,789,493	4,509,617	6	6
	Acct G383-384 - House Reg & Installation	PLT 3834	137,183,305	122,770,768	11,114,414	3,291,764	6	6
	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
	Acct G386 - Other Property on Cust Premises	PLT 386	00,100,001	0,721,020	0	0	0	1,002
	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT 387 1	1,011,930	Ő	ů 0	0	1,011,930	
130	Auto Coortin - Outor Equipment (St Ety Posts)	, _1_30/_1	1,011,000	U	0	U	1,011,000	
132								
	Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943	14,575
	Total Net Plant	TOTPLINET	4,442,952,594	3,180,289,453	553,178,119	689,793,477	912,369	14,575
134		IOIFEINEI	+,++2,302,334	0,100,200,400	555,176,118	003,130,411	312,309	10,778
135								
130								
137								
139	Payanya Palatad							
			000 000 075	700 004 004	100 000 150	405 700 550	F04 000	0 707
	· · · · · · · · · · · · · · · · · · ·	TOTREV	939,339,375	702,331,031	106,899,453	125,780,552	531,263	3,797
	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	123,177,472	0	5,933,704	117,243,768	0	
143 144								

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 26 of 35

н								
).	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
-	145 ALLOCATION FACTOR TABLE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
-	145 INTERNALLY DEVELOPED ALLOCATION FACTORS							
	147							
	148 Expense Related							
-	149 Manufactured Gas O&M Excl Fuel Expense	MFGO M	1,229,069	782,332	148,970	297,767	0	
-	150 Other Storage Plant O&M Expense	STOREXP	474,404	301,970	57,500	114,934	0 0	
-	151 Transmission Plant O&M Expense	TRANEXP	2,558,168	1,538,822	301,852	695,348	474	21,6
	152 Acct 813-Other Gas Supply Expense	EXP_813	5,670,771	3,354,010	655,053	1,606,063	1,476	54,1
	153 Acct 871 - Distribution Load Dispatching	EXP_871	0	0	0	0	0	- ,
	154 Acct 872 - Compressor Station Labor & Expenses	EXP 872	0	0	0	0	0	
	155 Acct 874-Mains & Services Expenses	EXP 874	20,145,891	14,420,442	2,372,956	3,256,698	3,693	92,1
	156 Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940	1,569,362	307,843	709,148	484	22,1
	157 Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451	6,656,661	1,281,275	480,362	0	1
	158 Acct 879 - Customer Installation Expenses	EXP_879	24,548,330	24,470,266	78,064	0	0	
	159 Acct 880.0,.1,.2 - Other Expenses	EXP_8801	9,359,608	7,913,365	678,773	747,533	702	19,2
	160 Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0	0	0	0	0	
	161 Acct 881 - Rents	EXP_881	20,476	12,111	2,365	5,799	5	1
	162 Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455	3,134,000	539,051	712,059	1,434	21,9
	163 Acct 887-Maint of Mains Exp	EXP_887	12,392,584	7,451,901	1,461,617	3,371,476	2,318	105,2
	164 Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0	0	0	0	0	
	165 Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573	2,318,050	454,704	1,047,458	715	32,6
	166 Acct 892-Main of Services Exp	EXP_892	4,033,930	3,318,798	474,570	236,175	725	3,6
	167 Acct 893-Maint of Meters & House Regulators Exp	EXP_893	10,857,110	7,236,223	2,509,641	1,111,113	0	1
	168 Acct 894-Maint of Other Equipment	EXP_894	283,468	0	0	0	283,468	
	169							
	170 Distr Oper Exp	DISTEXPO	65,101,696	55,042,207	4,721,276	5,199,541	4,885	133,7
	171 Distr Maint Exp	DISTEXPM	35,829,120	23,458,972	5,439,582	6,478,282	288,660	163,6
	172 Cust Serv & Info Expense	CUSTS_I	2,140,391	1,869,053	203,456	61,038	42	6,8
	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,
	174 Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	71,088,458	63,544,176	5,782,601	1,495,389	891	265,4
	175 Sales Expense	SALESEXP	924,164	802,266	95,341	26,434	16	
	176 Total O&M Expense Excl A&G Expense	TOTOMXAG	216,377,128	173,394,915	21,185,859	20,723,360	296,402	776,5
	177 Total O&M Expense Excl 904 Expense	TOTOMX904	289,563,930	237,758,739	25,600,795	24,816,455	392,751	995, <sup>-</sup>
	178 Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	288,334,861	236,976,407	25,451,825	24,518,688	392,751	995,
	179 Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904	88,012,824	8,223,214	8,552,089	96,349	356,4
	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,
	181 O&M + Capital Additions	EXPENDITURES	896,212,920	692,795,545	102,510,108	97,230,500	489,416	3,187,3
	182							
	183 Depreciation Expense (Total)	DEPREXP	123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,9
	184							
	185 NJ State Income Tax (CBT)	STATEINCTAX	44,019,174	31,700,464	5,457,722	6,668,192	10,004	182,7
	186 NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701	2,233,212	180,925	173,520	1,474	6,
	187							
	188 Labor Expense Related							
	189 Total Distribution Exp (Oper) Labor	TLABDO	103,683,001	97,593,884	3,031,441	2,979,733	2,806	75,1
	190 Total Distribution Exp (Maint) Labor	TLABDM	19,101,689	12,560,207	3,104,364	3,260,482	100,977	75,6
	191 Total Labor	LABOR	179,103,725	158,590,668	10,923,866	9,099,540	109,112	380,5

### COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 27 of 35

UB-	COS	5 Test Year - 12 Months Actual 2016	12 MONT	HS ENDING DECEMBE	ER 31, 2010				
СН Ю.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
Γ	193 REV	/ENUES AND BILLING DETERMINANTS		(1)	(2)	(3)	(4)	(5)	(6)
Γ	194								
\F \F	195 <b>Bas</b> 196	e Rate Sales Revenue	SALESREV	889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914
\F		idential Service	REVRSG	654,954,964	654,954,964	0	0	0	0
١F		idential Heating Service	REVGSG	105,581,923	0	105,581,923	0	0	0
F		idential Load Management Service	REVLVG	124,225,225	0	0	124,225,225	0	0
F		ter Heating Service	REVSLG	531,091	0	0	0	531,091	0
F		ter Heating Storage Service	REVTSGF	3,794,914	0	0	0	0	3,794,914
F F	202 203								
F.		al Rev Req @ Desired ROR	REVREQ	889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914
F	205	and her her e beside hok	AL MEG	000,000,117	004,004,004	100,001,020	124,220,220	551,051	0,7 04,0 14
F	206								
F	207								
F	208								
F	209								
	210								
	211								
-	212								
	213 214								
	214								
	216								
	217								
	218								
	219								
	220								
	221								
	222								
		ESENT REVENUES FROM SALES INPUT							
	224 225 Tota	al Sales of Gas Revenue Requirement		788,246,384	589,363,974	90,631,629	102 120 920	1,035,628	5,075,324
		es of Gas Revenues - Rates		788,246,384	589,363,974	90,631,629	102,139,830 102,139,830	1,035,628	5,075,324
		es of Gas Revenues - Other		700,240,304 0	569,505,974 0	90,031,029	102,139,630	1,035,028	5,075,324
	228			0	0	Ū	0	0	0
	229								
	230								
	231								
-	232								
-		E OF RETURN							
	234 Rate	e of Return (Equalized)	SCH AF, LN ###	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
	235								
-	236								
	237 238								
	238 239								
F	239								

AF 240

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 28 of 35

COS Test Year - 12 Months Actual 2016	12 MONTHS ENDING DECEMBER 31, 2016						
LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
1 ALLOCATION PROPORTIONS TABLE 2 EXTERNALLY DEVELOPED ALLOCATION FACTORS		(1)	(2)	(3)	(4)	(5)	(6)
3 4 <u>CAPACITY RELATED</u> 5							
6 Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
7 Staff Average and Peak Allocator - delivery	AVGPEAK_04	1.000000	0.601533	0.117995	0.271815	0.000185	0.00847
8							
9 10							
10							
12							
13							
14							
15							
16							
17 COMMODITY RELATED							
18 Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.591456	0.115514	0.283218	0.000260	0.00955
19 Balancing therms - delivery	BALANCE_04	1.000000	0.636524	0.121205	0.242271	0.000000	0.0000
20 Annual transported gas @mtr - access 21 Annual transported gas @mtr - meters	TRANSPORT_03	1.000000	0.591456	0.115514	0.283218	0.000260	0.00955
21 Annual transported gas @mtr - meters 22	TRANSPORT_07	1.000000	0.591456	0.115514	0.283218	0.000260	0.00955
22 23 TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
24	1217_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
25							
26							
27							
28							
29							
30							
31 32							
33							
34							
35							
36 BILLING DETERMINANTS							
37							
38 Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
39 Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.0000
40							
41 42							
42 43							
44							
45							
46							
47							
48							

### COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 29 of 35

UB-	COS Test Year - 12 Months Actual 2016	12 MONTE	15 ENDING DECEMBE	IR 31, 2010				
юв- СН Ю.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
νP	49 ALLOCATION PROPORTIONS TABLE CONTINU	IED	(1)	(2)	(3)	(4)	(5)	(6)
λP	50 EXTERNALLY DEVELOPED ALLOCATION FAC							
νP	51							
ΝP	52 CUSTOMER RELATED							
P	53							
Р	54 G380 services - access	SERVICES_03	1.000000	0.823988	0.117676	0.057470	0.000000	0.00086
Р	55 Cust Installns LDC G879 - delivery	CINST_04	1.000000	0.996820	0.003180	0.000000	0.000000	0.00000
Р	56 Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.903046	0.079466	0.017409	0.000015	0.00006
Р	57 Avg Customer Bills - cust svs	CUSTAVG_06	1.000000	0.903046	0.079466	0.017409	0.000015	0.00006
Р	58 G381 meters - measurement	SMMETERS_07	1.000000	0.666496	0.231152	0.102340	0.000000	0.00001
P	59							
Р	60 Billing Function costs - cust svs	BILLING_06	1.000000	0.871893	0.080810	0.035049	0.000032	0.01221
Р	61 Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.992290	0.007710	0.000000	0.000000	0.00000
Р	62							
Р	63 Account Maint - cust svs	ACCTMAINT 06	1.000000	0.905919	0.079937	0.013424	0.000005	0.00071
>	64 G382 meter install - measurement	MTRINSTAL_07	1.000000	0.911687	0.079972	0.008339	0.000000	0.0000
Ρ	65 G383 house regulators - access	HOUSEREG 03	1.000000	0.847109	0.103778	0.048986	0.000000	0.00012
5	66 G384 house reg install - access	HSEREGINST 03	1.000000	0.913678	0.072128	0.014182	0.000000	0.0000
D C	67 G385 lrg regulators - access	LRGREG 03	1.000000	0.198937	0.358298	0.333949	0.000000	0.1088
>	68 G385 lrg mtrs - measurement	LRGMTR 07	1.000000	0.000000	0.122586	0.871234	0.000000	0.00618
<b>b</b>	69 G380 services - reserve - access	SERVICESR 03	1.000000	0.835492	0.113247	0.049750	0.000000	0.0015
>	70 G381 meters - reserve - measurement	SMMETERSR 07	1.000000	0.675672	0.223580	0.100731	0.000000	0.0000
)	71 G382 meter install - reserve -measurement	MTRINSTALR 07	1.000000	0.923027	0.069968	0.007004	0.000000	0.0000
<b>b</b>	72 G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.841233	0.106009	0.052434	0.000000	0.0003
<b>b</b>	73 G384 house reg install - reserve - access	HSEREGINSTR 03	1.000000	0.915276	0.070636	0.014054	0.000000	0.0000
<b>b</b>	74 G385 lrg regulators - reserve - access	LRGREGR 03	1.000000	0.035240	0.427696	0.292574	0.000000	0.2444
<b>b</b>	75 G385 lrg mtrs - reserve - measurement	LRGMTRR 07	1.000000	0.000000	0.121585	0.866276	0.000000	0.0121
<b>b</b>	76 Direct LVG - delivery	DIRLVG 04	1.000000	0.000000	0.000000	1.000000	0.000000	0.0000
<b>)</b>	77 Direct LVG - cust svs	DIRLVG 06	1.000000	0.000000	0.000000	1.000000	0.000000	0.0000
<b>b</b>	78 Direct SLG - streetlights	DIRSLG 05	1.000000	0.000000	0.000000	0.000000	1.000000	0.0000
<b>b</b>	79 Meter Reading Costs - measurement	MRCOST 07	1.000000	0.903223	0.079460	0.017317	0.000000	0.0000
2	80 Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.868099	0.103165	0.028603	0.000017	0.0001
2	81							
5	82 Direct SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	1.000000	0.0000
,	83 Direct Competitive Services - delivery	DIRCOMPSVS 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.0000
<b>b</b>	84 Direct TSG-F - access	DIRTSGF 03	1.000000	0.000000	0.000000	0.000000	0.000000	1.0000
<b>b</b>	85 Direct TSG-F - delivery	DIRTSGF 04	1.000000	0.000000	0.000000	0.000000	0.000000	1.0000
,	86 Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.0000
<b>b</b>	87		1.000000	0.000000	0.000000	0.000000	0.000000	1.0000
,	88 Direct - RSG - delivery	DIRRSG 04	1.000000	1.000000	0.000000	0.000000	0.000000	0.0000
>	89	2	1.000000	1.000000	0.000000	0.000000	0.000000	0.0000
5	90							
<b>b</b>	91							
<b>)</b>	92 Choice - delivery	CHOICE 04	1.000000	0.844975	0.126372	0.028589	0.000008	0.0000
5	93	011010E_04	1.000000	0.077070	0.120012	0.020000	0.000000	0.0000
5	94							
D	0 <del>5</del>							

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COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 30 of 35

	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		27.010	(1)	(2)	(3)	(4)	(5)	(6)
	97 ALLOCATION PROPORTIONS TABLE CONTINUED		(-)	(-)	(-)	(1)	(-)	(-)
	98 INTERNALLY DEVELOPED ALLOCATION FACTORS							
	99							
1	100 Dummy allocator for unused linesDummy allocator for unused lines	s not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.0000
1	101							
1	102 Plant Related							
1	103 Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
	104 Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.905602	0.078933	0.011949	(0.000009)	0.003
1	105 Production Plant Total	PRODPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000
1	106 Storage Plant Total	STORPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000
	107 Transmission Plant Total	TRANPLT	1.000000	0.601533	0.117995	0.271815	0.000185	0.008
	108 Distribution Plant Total	DISTPLT	1.000000	0.710907	0.122277	0.161521	0.000325	0.0049
1	109 G391-G398 General Plant	GENPLT	1.000000	0.712749	0.118598	0.163005	0.000350	0.005
	110 Common Plant	COMPLT	1.000000	0.782834	0.104587	0.107725	0.000214	0.004
	111 Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.744578	0.112235	0.137900	0.000288	0.004
	112 Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.708681	0.122208	0.163822	0.000320	0.004
	113 Total Plant	TOTPLT	1.000000	0.709781	0.121912	0.163019	0.000319	0.004
	114							
	115 Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.7127493	0.118598	0.163005	0.000350	0.005
	116 Acct G374-375 - Land & Structures	PLT 3745	1.000000	0.710907	0.122277	0.161521	0.000325	0.004
	117 Acct G376 - Mains	PLT 376	1.000000	0.601319	0.117943	0.272056	0.000187	0.008
	118 Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
	119 Acct G378-379 - Meas & Regul Station Equip	PLT 3789	1.000000	0.601533	0.117995	0.271815	0.000185	0.008
	120 Acct G380 & 387.2 - Services	SERVICES	1.000000	0.822721	0.117645	0.058547	0.000180	0.000
	121 Acct G376, G380 & 387.2 - Mains & Services	MAIN SERV	1.000000	0.715801	0.117789	0.161656	0.000183	0.000
	122 Acct G381 - House Meters	PLT 381	1.000000	0.666495	0.231149	0.102344	0.000000	0.000
	123 Acct G382 - Meter Installations	PLT 382	1.000000	0.911684	0.079972	0.008342	0.000000	0.000
	123 Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.686326	0.171342	0.141732	0.000001	0.000
	125 Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.790723	0.152198	0.057061	0.000000	0.000
	126 Acct G382-384 - House Reg & Install & Meter Install	PLT 3824	1.000000	0.903572	0.080479	0.015925	0.000000	0.000
	120 Acct G382-364 - House Reg & Install & Meter Install 127 Acct G383-384 - House Reg & Installation	PLT 3834	1.000000	0.894940	0.081019	0.023995	0.000000	0.000
	127 Acct G385-364 - House Reg & Installation 128 Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.094940	0.236132	0.591571	0.000000	0.000
	129 Acct G386 - Other Property on Cust Premises	PLT 386	0.000000	0.000000	0.000000	0.000000	0.000009	0.000
	130 Acct G387.1 - Other Equipment (St Ltg Posts)		1.000000	0.000000	0.000000	0.000000	1.000000	0.000
	130 Acci G387.1 - Other Equipment (St Lig Posis)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000
	132							
			4 000000	0.007004	0.440004	0.470040	0.000540	0.000
	133 Total Distribution Plant Reserve	TOTDRESERVE <b>TOTPLTNET</b>	1.000000	0.697994	0.116834	0.178210	0.000542	0.006
	134 Total Net Plant	TOTPLINET	1.000000	0.715805	0.124507	0.155256	0.000205	0.004
	135							
	136							
	137							
	138							
	139							
	140 <u>Revenue Related</u>		,					
	141 Total Operating Revenue	TOTREV	1.000000	0.747686	0.113803	0.133903	0.000566	0.004
	142 Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.048172	0.951828	0.000000	0.000
1	143							

COS Test Year - 12 Months Actual 2016

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

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в-	COS Test Year - 12 Months Actual 2016		HS ENDING DECEMBE					
н н	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
•	145 ALLOCATION PROPORTIONS TABLE CONTINUED							
	146 INTERNALLY DEVELOPED ALLOCATION FACTORS							
	147							
•	148 Expense Related							
•	149 Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.636524	0.121205	0.242271	0.000000	0.0000
	150 Other Storage Plant O&M Expense	STOREXP	1.000000	0.636524	0.121205	0.242271	0.000000	0.000
	151 Transmission Plant O&M Expense	TRANEXP	1.000000	0.601533	0.117995	0.271815	0.000185	0.008
	152 Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.591456	0.115514	0.283218	0.000260	0.009
	153 Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
	154 Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
	155 Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.715801	0.117789	0.161656	0.000183	0.004 0.008
	156 Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.601533	0.117995	0.271815	0.000185	
	157 Acct 878 - Meter & House Regulator Expenses 158 Acct 879 - Customer Installation Expenses	EXP_878	1.000000 1.000000	0.790723 0.996820	0.152198 0.003180	0.057061 0.000000	0.000000 0.000000	0.000 0.000
		EXP_879						
	159 Acct 880.0,.1,.2 - Other Expenses 160 Acct 880.3 - Operation of Street Lighting Exp	EXP_8801 EXP 8803	1.000000 0.000000	0.845480 0.000000	0.072522 0.000000	0.079868 0.000000	0.000075 0.000000	0.002
	160 Acct 880.5 - Operation of Street Lighting Exp 161 Acct 881 - Rents	EXP_0003 EXP 881	1.000000	0.591456	0.115514	0.283218	0.000260	0.000
	161 Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.710907	0.122277	0.263216	0.000280	0.005
	162 Acct 887-Maint of Structures & Improvements Exp 163 Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.601319	0.122277	0.272056	0.000325	0.002
	163 Acct 888-Maint of Mains Exp 164 Acct 888-Maint of Compressor Station Equip Exp	EXP_007 EXP_888	0.000000	0.000000	0.000000	0.272056	0.000000	0.000
	165 Acct 889-891 - Main of Meas & Reg Station Equip	EXP 8891	1.000000	0.601533	0.117995	0.271815	0.000185	0.000
	166 Acct 892-Main of Services Exp	EXP_892	1.000000	0.822721	0.117645	0.058547	0.000180	0.000
	167 Acct 893-Main of Services Exp 167 Acct 893-Maint of Meters & House Regulators Exp	EXP_092 EXP 893	1.000000	0.666496	0.231152	0.102340	0.000000	0.000
	167 Acct 893-Maint of Meters & House Regulators Exp 168 Acct 894-Maint of Other Equipment	EXP_893 EXP_894	1.000000	0.000000	0.231152	0.000000	1.000000	0.000
	169	EXF_094	1.000000	0.000000	0.000000	0.000000	1.000000	0.000
	170 Distr Oper Exp	DISTEXPO	1.000000	0.845480	0.072522	0.079868	0.000075	0.002
	170 Distr Oper Exp	DISTEXPO	1.000000	0.654746	0.151820	0.180811	0.008057	0.002
	172 Cust Serv & Info Expense	CUSTS I	1.000000	0.873230	0.095055	0.028517	0.000019	0.002
	173 Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.894516	0.080918	0.020803	0.000012	0.00
	174 Accts 901-900 Excl 904 - Cust Accts Serv & Info	CUSTSVSX	1.000000	0.893875	0.081344	0.020003	0.000012	0.00
	175 Sales Expense	SALESEXP	1.000000	0.868099	0.103165	0.028603	0.000013	0.000
	176 Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.801355	0.097912	0.095774	0.001370	0.00
	177 Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	0.821092	0.088412	0.085703	0.001356	0.003
	178 Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	0.821879	0.088272	0.085035	0.001362	0.003
	179 Tot Admin & Genl Expense Exern del d 304 Expense	AGEXP	1.000000	0.836299	0.078137	0.081262	0.000916	0.003
	180 Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.894516	0.080918	0.020803	0.000012	0.003
	181 <b>O&amp;M + Capital Additions</b>	EXPENDITURES	1.000000	0.773026	0.114381	0.108490	0.000546	0.00
	182	EXI ENDITORIES	1.000000	0.110020	0.114001	0.100430	0.000040	0.00
	183 Depreciation Expense (Total)	DEPREXP	1.000000	0.711095	0.121328	0.162310	0.000315	0.004
	184		1.000000	0.711000	0.121020	0.102010	0.000010	0.00-
	185 NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.720151	0.123985	0.151484	0.000227	0.004
	186 NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.860350	0.069702	0.066849	0.000568	0.002
	187	DIGITIENGIA	1.000000	0.000000	0.000702	0.0000-3	0.000000	0.002
	188 Labor Expense Related							
	189 Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.941272	0.029238	0.028739	0.000027	0.000
	190 Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.657544	0.162518	0.170691	0.005286	0.003
	191 Total Labor	LABOR	1.000000	0.885468	0.060992	0.050806	0.0005288	0.002
	192	LADON	1.000000	0.000400	0.000332	0.000000	0.000009	0.002

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## COS Test Year - 12 Months Actual 2016

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

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SOB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	400			(1)	(2)	(3)	(4)	(5)	(6)
AP AP	193 194	REVENUES AND BILLING DETERMINANTS							
AP		Base Rate Sales Revenue	SALESREV	1.000000	0.736659	0.118753	0.139722	0.000597	0.004268
AP	196		GALLONEV	1.000000	0.750055	0.110/00	0.100722	0.000001	0.004200
AP		Residential Service	REVRSG	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	198	Residential Heating Service	REVGSG	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		REVSLG	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		Water Heating Storage Service	REVTSGF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	202								
AP AP	203	Total Rev Reg @ Desired ROR	REVREQ	1.000000	0.736659	0.118753	0.139722	0.000597	0.004268
AP	204	Total Nev Ney @ Desiled NON	NEVNEQ.	1.000000	0.750059	0.110755	0.133722	0.000337	0.004200
AP	206								
AP	207								
AP	208								
AP	209								
AP	210								
AP	211								
AP AP	212 213								
AP	213								
AP	215								
AP	216								
AP	217								
AP	218								
AP	219								
AP	220								
AP	221								
AP AP	222	PRESENT REVENUES FROM SALES INPUT							
AP	223	TRESENT REVENUES TROM SALES INFOT							
AP		Total Sales of Gas Revenue Requirement		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
AP		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 AP	231 232								
AP	232								
AP	233								
AP	235								
AP	236								
AP	237								
AP	238								
AP	239								
AP	240								

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COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 33 of 35

JB-	COS Test Year - 12 Months Actual 2016		12 MONTHS ENDING DECEMBER 31, 2016						
сн Э.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
A	1 ALLOCATED DIRECT ASSIGNMENTS	FUNCTIONS							
A	2 DIRECT ASSIGN TO CLASSES W/SALES REV	FUNCTIONS							
A	3 4 Account 904 - Uncollectible Accounts								
A	5 Residential Service	REVRSG	054.054.004	054 054 004	0	0	0	(	
A		REVRSG	654,954,964	654,954,964 0	0	0	0		
A	6 Residential Heating Service	REVUSG	105,581,923	-	105,581,923	•	0		
A A	<ul><li>7 Residential Load Management Service</li><li>8 Water Heating Service</li></ul>	REVLVG	124,225,225 0	0 0	0 0	124,225,225 0	0		
A A	9 Water Heating Storage Service	REVSLG			0	0	0	2 704 04	
A A	9 Water Heating Storage Service	REVISGE	3,794,914	0	0	0	0	3,794,91	
	11 Total 904-Unollectible			054 054 004	405 504 000	404 005 005	0	2 704 04	
A A	12 10tal 904-0holiectible	EXP_904	888,557,026	654,954,964	105,581,923	124,225,225	0	3,794,91	
A	12 13 Total 904-Unollectible	EXP_904	1.000000	0.737100	0.118824	0.139806	0.000000	0.00427	
A A	13 Total 904-010liectible	EAP_904	1.000000	0.737100	0.110024	0.139000	0.000000	0.00427	
DA DA	14 15 Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	(	
A A	16	EXP_904	0	0	0	0	0		
A	17								
A A	18								
A	19								
A	20								
A	21								
A	22								
A	23								
A	24								
A	25								
A	26								
Ā	27								
A	28								
A	29 Rev Req (cal) to Customers Late Payment fees								
A	30 Residential Service	REVRSG	0	0	0	0	0		
A	31 Residential Heating Service	REVGSG	105,581,923	0	105,581,923	0	0		
A	32 Residential Load Management Service	REVLVG	124,225,225	0	03,301,323	124,225,225	0		
Ā	33 Water Heating Service	REVSLG	0	0	0	0	0		
À	34 Water Heating Storage Service	REVTSGF	Ő	0	0	0	0		
Ā	35	REVISEI	0	0	0	0	0		
Ā	36 Total Late Payment Fees	REVLATEP	229,807,148	0	105,581,923	124,225,225	0		
Ą	37		220,007,140	0	100,001,020	127,220,220	0		
A	38 Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.459437	0.540563	0.000000	0.00000	
A	39		1.000000	0.000000	0.700707	0.040000	0.000000	0.00000	
A	40								
A	40								
Ą	42								
Ą	43								
Ą	44								
A	45								

COS Test Year - 12 Months Actual 2016

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

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 34 of 35

SUB-									
SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
	10			(1)	(2)	(3)	(4)	(5)	(6)
ADA ADA		ALLOCATED DIRECT ASSIGNMENTS DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	50 I 51	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA		AVAILABLE							
ADA		Residential Service	REVRSG	0	0	0	0	0	0
ADA		Residential Heating Service	REVGSG	0	0	0	0	0	0
ADA		Residential Load Management Service	REVLVG	0	0	õ	õ	0	0
ADA		Nater Heating Service	REVSLG	0	Ő	Ő	0	0	0
ADA		Nater Heating Storage Service	REVTSGF	0	0	0	0	0	0
ADA	58	0 0							
ADA	59	Total Available	REVAVAIL	0	0	0	0	0	0
ADA	60								
ADA		Fotal Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62								
ADA	63								
ADA	64								
ADA	65								
ADA	66								
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ADA ADA	68 69								
ADA	70								
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### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G13 R-1 Page 35 of 35

		COS Test Year - 12 Months Actual 2016	12 MONT	HS ENDING DECEMBI	ER 31, 2016				-
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	1			(1)	(2)	(3)	(4)	(5)	(6)
RRW RRW	1 2	REVENUE REQUIREMENTS							
RRW	2								
RRW									
RRW		RATE BASE		3,924,308,636	2,830,329,122	489,113,594	588,421,159	784,289	15,660,472
RRW	6	NET OPER INC (PRESENT RATES)		290,398,839	209,444,355	36,194,406	43,543,166	58,037	1,158,875
RRW		RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
RRW		SALES REVENUE (PRE RATES)		889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914
RRW		REVENUE PRES RATES \$/THERM		\$0.3612	\$0.4499	\$0.3714	\$0.1782	\$0.8292	\$0.1614
RRW RRW		REVENUE REQUIRED - \$/MO/CUST		\$40,779.07	\$33,022.82	\$60,511.09	\$555,370.28	\$2,766,099.33	\$8,547,104.60
RRW	12 13								
RRW	13								
RRW									
RRW		CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RETURN REQ FOR CLAIMED ROR		290,398,839	209,444,355	36,194,406	43,543,166	58,037	1,158,875
RRW		SALES REVENUE REQ CLAIMED ROR		889,088,117	654,954,964	105,581,923	124,225,225	531,091	3,794,914
RRW	19	REVENUE DEFICIENCY SALES REV		(0)	(0)	(0)	0	0	(0)
RRW		PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW		ANNUAL BOOKED THERM SALES		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
RRW		SALES REV REQUIRED \$/THERM		\$0.3612	\$0.4499	\$0.3714	\$0.1782	\$0.8292	\$0.1614
RRW		REVENUE DEFICIENCY \$/THERM		(\$0.0000)	(\$0.0000)	(\$0.0000)	\$0.0000	\$0.0000	(\$0.0000)
RRW	24								
RRW RRW	25 26								
RRW	20								
RRW	28								
RRW	29								
RRW	30								
RRW	31								
RRW	32								
RRW	33								
RRW	34								
RRW	35								
RRW	36								
RRW RRW	37 38								
RRW	30 39								
RRW	40								
RRW	41								
RRW	42								
RRW	43								
RRW	44								
RRW	45								
RRW	46								
RRW	47								
RRW	48								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 1 of 35

NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
			(1)	(2)	(3)	(4)	(5)	(6)
2	SUMMARY OF RESULTS DEVELOPMENT OF RETURN	Sub-Schedule Ref						
3 4	RATE BASE							
5								
6	Production Plant 304-320	SCH RBP. LN 28	54,051,153	0	54,051,153	0	0	
7	Storage Plant 360-363	SCH RBP, LN 33	10,637,156	0	10,637,156	0	0	
8		SCH RBP, LN 40	88,966,347	0	88,966,347	0	0	
9		Soff (DI , EN 40	00,000,047	0	00,000,047	0	0	
10		SCH RBP. LN 55	53,869,741	25,829,908	24,242,365	8,616	0	3,788,8
11		SCH RBP, LN 61	2,666,043,183	20,020,000	2,666,043,183	0,010	0	0,700,
12		SCH RBP, LN 63	2,000,043,103	0	2,000,043,103	0	0	
13		SCH RBP, LN 68	170,186,128	0	170,186,128	0	0	
14		SCH RBP, LN 74	2,854,069,822	2,854,069,822	0	0	0	
15		SCH RBP, LN 80	257,235,090	2,004,009,022	0	0	0	257,235,
16		SCH RBP, LN 86	145,989,543	0	0	0	0	145,989,
17		SCH RBP, LN 106	137,183,305	137,183,305	0	0	0	140,000
18		SCH RBP, LN 114	83,488,964	41,744,482	0	0	0	41,744
19		SCH RBP, LN 114	03,400,904	41,744,482	0	0	0	41,744
20		SCH RBP, LN 121			0	0	0	
20	Other Equipment (Street Lighting) 387 Asset Retirement Obligation 388		1,521,717	509,787 0	10 001 001	1,011,930 0	0	
21		SCH RBP, LN 123	10,834,324	-	10,834,324		•	440 757
		SCH RBP, LN 125	6,380,421,816	3,059,337,304	2,871,305,999	1,020,546	0	448,757
23		SCH RBP, LN 156	94,801,809	48,864,127	45,860,866	16,300	•	60
24		SCH RBP, LN 167	78,873,337	24,246,796	24,615,586	8,088	23,661,222	6,341
25		SCH RBP, LN 23	5,857,613	(190,947)	133,431	(64)	4,656,931	1,258
26 27		SCH RBP, LN 172	6,713,609,232	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418
28 29		SCH RBD, LN 122	2,270,656,638	910,963,032	1,268,466,679	676,448	11,323,870	79,226
30								
31	Working Capital	SCH RBO, LN 11	292,311,129	145,098,070	96,392,733	111,663	22,586,349	28,122
32		SCH RBO, LN 13	0	0	0	0	0	
33		SCH RBO, LN 14	96,280	29,598	30,048	10	28,883	7
34								
35	Customer Advances	SCH RBO, LN 21	(19,722,411)	(10,197,978)	(9,524,433)	0	0	
36	Unbilled Revenue	SCH RBO, LN 22	(159,485,336)	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842
37 38		SCH RBO, LN 33	(1,821,378,762)	(850,960,004)	(838,509,255)	(284,086)	(7,677,269)	(123,948
39			0 704 770 404	1 100 055 505	1 001 050 000	171 100	01.050.501	070 504
	TOTAL RATE BASE		2,734,773,494	1,430,855,505	1,001,956,039	171,189	31,259,534	270,531
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#### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 2 of 35

I LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
		(1)	(2)	(3)	(4)	(5)	(6)
49 SUMMARY OF RESULTS	Sub-Schedule Ref						
50 DEVELOPMENT OF RETURN							
51							
52 RATE BASE	SCH RBO, LN 38	3,924,308,636	2,006,142,292	1,527,950,128	342,947	32,178,594	357,694,67
53					,		
54 OPERATING REVENUES							
55 Rate Revenues from Customers	SCH REV, LN 7	889,088,117	355,463,407	352,490,016	431,791	81,952,708	98,750,19
56 Other Operating Revenues	SCH REV, LN 19	50,251,258	462,948	49,601,636	104	44,209	142,3
57 Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	
58 Less: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	
59 TOTAL OPERATING REVENUES		939,339,375	355,926,356	402,091,652	431,895	81,996,917	98,892,5
60							
61 OPERATING EXPENSES							
62 Operation and Maintenance Expense							
63 Gas Production and Supply Expense	SCH E, LN 20	6,899,840	0	6,899,840	0	0	
64 Storage Expense	SCH E, LN 25	474,404	0	474,404	0	0	
65 Transmission Expense	SCH E, LN 29	2,558,168	0	2,558,168	0	0	
66 Distribution Expense	SCH E, LN 69	100,930,816	20,809,647	61,333,701	284,173	0	18,503,2
67 Customer Accounts Expense	SCH E, LN 91	101,220,275	12,909,033	15,095,947	0	56,860,754	16,354,5
68 Customer Service & Information Expense	SCH E, LN 109	2,140,391	0	1,373,197	0	767,194	
69 Sales Expense	SCH E, LN 115	924,164	0	924,164	0	0	
70 Administrative and General Expense	SCH E, LN 139	105,459,010	8,015,593	61,862,504	88,765	22,514,701	12,977,4
71 Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	41,734,273	151,750,995	372,938	80,142,650	47,835,2
72 Depreciation Expense	SCH DE, LN 10	123,362,242	56,774,801	57,051,906	18,939	1,454,242	8,062,3
73 Amortization Expense	SCH DE, LN 25	(12,395,796)	(6,158,505)	(5,534,062)	(2,054)	124,421	(825,5
74 Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	3,388,197	10,581,587	8,312	2,669,140	1,908,3
75 Proforma Expense Adjustments	SCH EO, LN 37	(125,455,038)	(44,494,807)	(62,127,993)	(32,467)	(8,665,996)	(10,133,7
76 State Income Taxes	SCH TI, LN 61	44,019,174	22,135,623	17,621,866	4,663	406,076	3,850,9
77 Federal Income Taxes	SCH TI, LN 67	120,215,927	61,794,478	45,952,927	10,984	1,225,984	11,231,5
78 Provision for Deferred Income Taxes	SCH TI, LN 132	158,802,288	72,297,766	73,726,117	25,200	2,259,184	10,494,0
79 Income Taxes Deferred in Prior Years	SCH TI, LN 137	0	0	0	0	0	
80 Investment Tax Credit Adjustement (Net)	SCH TI, LN 138	0	0	0	0	0	
81 TOTAL OPERATING EXPENSES		648,940,536	207,471,826	289,023,342	406,517	79,615,701	72,423,1
82			, ,				
83 OPERATING INCOME (RETURN)		290,398,839	148,454,530	113,068,309	25,378	2,381,216	26,469,4
84 Plus Operating Income Adjustment	SCH TI, LN 139	0	0	0	0	0	
85 TOTAL NET OPERATING INCOME		290,398,839	148,454,530	113,068,309	25,378	2,381,216	26,469,4
86							
87 RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.4
88 INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.
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### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 3 of 35

		DESCRIPTION	BASIS	Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
S S	97 98	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref						
S	99	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)							
	100 101	RATE BASE	SCH RBO, LN 38	3,924,308,636	2,006,142,292	1,527,950,128	342,947	32,178,594	357,694,675
	102		CONTREC, EN CO	0,024,000,000	2,000,142,202	1,027,000,120	012,011	02,110,004	001,004,010
S		RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
	104	RETURN (RATE BASE * 7.40% ROR)		290,398,839	148,454,530	113,068,309	25,378	2,381,216	26,469,406
	105			290,390,039	140,404,000	113,000,309	25,570	2,301,210	20,409,400
		PLUS:							
S	108	OPERATING EXPENSES							
S	109	Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	41,734,273	151,750,995	372,938	80,142,650	47,835,281
	110		SCH DE, LN 10	123,362,242	56,774,801	57,051,906	18,939	1,454,242	8,062,355
	111		SCH DE, LN 25	(12,395,796)	(6,158,505)	(5,534,062)	(2,054)	124,421	(825,595)
-	112		SCH EO, LN 11	18,555,601	3,388,197	10,581,587	8,312	2,669,140	1,908,366
	113		SCH EO, LN 37	(125,455,038)	(44,494,807)	(62,127,993)	(32,467)	(8,665,996)	(10,133,776)
S	114	Income Taxes	CALCULATED	164,235,101	83,930,101	63,574,793	15,648	1,632,060	15,082,500
S	115	Provision for Deferred Income Taxes	SCH TI, LN 132	158,802,288	72,297,766	73,726,117	25,200	2,259,184	10,494,021
	116	Income Taxes Deferred in Prior Years	SCH TI, LN 137	0	0	0	0	0	0
	117		SCH TI, LN 138	0	0	0	0	0	0
		TOTAL OPERATING EXPENSES		648,940,536	207,471,826	289,023,342	406,517	79,615,701	72,423,150
	119			000 000 075	055 000 050	100 001 050	101.005	01 000 017	00 000 550
		EQUALS TOTAL COST OF SERVICE		939,339,375	355,926,356	402,091,652	431,895	81,996,917	98,892,556
	121	LESS:							
	122		SCH REV. LN 19	50,251,258	462,948	49,601,636	104	44,209	142,361
S	124		SCH REV, LN 24	0	402,340	43,001,000	0	44,203	142,301
	125	Plus: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0
		EQUALS:	CONTREV, EN 20	0	0	0	0	0	0
		BASE RATE SALES @ EQUALIZED ROR 7.40%		889,088,117	355,463,407	352,490,016	431,791	81,952,708	98,750,195
	128								
S	129	TOTAL COST OF SERVICE INCREASE/DECREASE		0	0	0	0	0	(0)
		REVENUE INCREASE TO RETAIL REVENUES (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	131								
	132								
	133								
	134								
S	135								

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

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 4 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBP RBP	1	DEVELOPMENT OF RATE BASE							
RBP RBP		GAS PLANT IN SERVICE							
RBP		INTANGIBLE PLANT - G301-G303							
RBP	6		TOTPLT	0	0	0	0	0	0
RBP	7	energeet.	not_used	0	0	0	0	0	0
RBP	8		not_used	0	0	0	0	0	0
RBP	9	5	not_used	0	0	0	0	0	0
RBP	10		not_used	0	0	0	0	0	0
RBP	11		not_used	0	0	0	0	0	0
RBP RBP	12	- Cust Svs related TOTAL INTANGIBLE PLANT	not_used	0	0	0	0	0	0
RBP	14			0	0	0	0	0	0
RBP		C303 - INTANGIBLE PLANT - CUST SERVICE							
RBP	16		CUSTSVSX	6,057,549	0	312,642	0	4,656,931	1,087,976
RBP	17		MRCOST_07	170,522	0	0	0	0	170,522
RBP RBP	18 19		not_used GENPLT	(270.459)	0	0 (179,211)	0 (64)	0	0 (236)
RBP	20		not_used	(370,458)	(190,947) 0	(179,211)	(64)	(0) 0	(236)
RBP		TOTAL ACCOUNTS C303-C390.4,G399	not_useu	5,857,613	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	22			5,057,015	(130,347)	155,451	(04)	4,030,931	1,230,201
RBP		TOTAL INTANGIBLE PLANT		5,857,613	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	24			0,001,010	(100,011)	100,101	(01)	1,000,001	1,200,201
RBP	25	PRODUCTION PLANT							
RBP	26	G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	0	54,051,153	0	0	0
RBP	27	Not Used	not_used	0	0	0	0	0	0
RBP		TOTAL PRODUCTION PLANT		54,051,153	0	54,051,153	0	0	0
RBP	29								
RBP		STORAGE PLANT							
RBP	31		BALANCE_04	10,637,156	0	10,637,156	0	0	0
RBP	32		not_used	0	0	0	0	0	0
RBP		TOTAL STORAGE PLANT		10,637,156	0	10,637,156	0	0	0
RBP RBP	34	TRANSMISSION PLANT							
RBP	36 36		AVGPEAK 04	5,421,128	0	5,421,128	0	0	0
RBP	37		AVGPEAK 04	0	0	0	0	0	0
RBP	38		AVGPEAK_04	79,321,099	0	79,321,099	0	0	0
RBP	39		AVGPEAK 04	4,224,120	0	4,224,120	0	0	0
RBP		TOTAL TRANSMISSION PLANT	1100/ Ent( <u>_</u> 07	88,966,347	0	88,966,347	ů 0	ő	0
RBP	41			,,	-	,,	-	-	-
RBP	42								
RBP	43								
RBP	44								
RBP	45								
RBP	46								
RBP	47								
RBP	48								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 5 of 35

COS Test Year - 12 Months Actual 2016

RBP         54         Not Used         not_used         0         0         0         0           RBP         55         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         57         G376 Mains           75,829,908         24,242,365         8,616         0         3,786           RBP         58         Firm Allocation         AVGPEAK_04         2,609,642,309         0         2,609,642,309         0         <	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
RBP         50           RBP         51         DISTRIBUTION PLANT           RBP         52         G374-G375 Land & Structures           RBP         53         General         DISTPLT         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         54         Not Used         0         0         0         0         0         3,786           RBP         55         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         55         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         55         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         57         G376 Mains         -<				(1)	(2)	(3)	(4)	(5)	(6)
RBP         50           RBP         51         DISTRIBUTION PLANT           RBP         52         G374-G375 Land & Structures           RBP         53         General         DISTPLT         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         54         Not Used         0         0         0         0         0         3,786           RBP         55         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         55         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         56         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         57         G376 Mains         -<	49 GAS PL	PLANT IN SERVICE CONTINUED							
RBP       51       DISTRIBUTION PLANT         RBP       52       G374-G375 Land & Structures       DISTPLT       53,869,741       25,829,908       24,242,365       8,616       0       3,786         RBP       53       General       DISTPLT       53,869,741       25,829,908       24,242,365       8,616       0       3,786         RBP       54       Not Used       not_used       0       0       0       0       0       3,786         RBP       55       Total Accounts G374-G375       53,869,741       25,829,908       24,242,365       8,616       0       3,786         RBP       56       Garra Malocation       G376 Mains       53,869,741       25,829,908       24,242,365       8,616       0       3,786         RBP       59       C1G & TSG-NF Redistribution       AVGPEAK_04       26,09,642,309       0       2,609,642,309       0									
RBP         52         G374-G375 Land & Structures         3         General         DISTPLT         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         53         General         Old Used         ol_used         0         0         0         0         0         0         0         0         0         3,786           RBP         55         Total Accounts G374-G375         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         56         G376 Mains         Total Accounts G374-G375         AVGPEAK_04         2,609,642,309         0         2,609,642,309         0         2,609,642,309         0	51 DISTRIE	RIBUTION PLANT							
RBP         54         Not Used         not_used         0         0         0         0         0         0           RBP         55         Total Accounts G374-G375         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         56         53,869,741         25,829,908         24,242,365         8,616         0         3,786           RBP         57         G376 Mains          AVGPEAK_04         2,609,642,309         0         2,609,642,309         0	52 G374-(	4-G375 Land & Structures							
RBP       55       Total Accounts G374-G375       53,869,741       25,829,908       24,242,365       8,616       0       3,786         RBP       56       57       G376 Mains       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       60       2,609,642,309       0       2,609,642,309       0	53 Gene	eneral	DISTPLT	53,869,741	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       2,609,642,309       0       0         RBP       59       CIG & TSG-NF Redistribution       TRANSPORT_04       56,400,874       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       Interview       Interview       0       0       0       0       0       0       0       0         RBP       63       G377 Compressor Station Equip       DISTPLTXMTR       0       0       0       0       0       0         RBP       64       Firm Investment       AVGPEAK_04       170,186,128       0       170,186,128       0 <td>54 Not l</td> <td>ot Used</td> <td>not_used</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	54 Not l	ot Used	not_used	0	0	0	0	0	0
RBP       57       G376 Mains         RBP       58       Firm Allocation       AVGPEAK_04       2,609,642,309       0       2,609,642,309       0       0         RBP       59       CIG & TSG-NF Redistribution       TRANSPORT_04       56,400,874       0       0       0         RBP       60       Not Used       not_used       0       0       0       0       0         RBP       61       Total Account G376       2,666,043,183       0       2,666,043,183       0       0       0         RBP       63       G377 Compressor Station Equip       DISTPLTXMTR       0       0       0       0         RBP       64       Firm Investment       AVGPEAK_04       170,186,128       0       170,186,128       0       0         RBP       65       G378-G379 Meas & Regulatory Equipment       AVGPEAK_04       170,186,128       0       170,186,128       0       0       0         RBP       66       Firm Investment       AVGPEAK_04       170,186,128       0       0       0       0       0         RBP       67       Not Used       0       0       0       0       0       0       0       0       0	55 Total A	I Accounts G374-G375		53,869,741	25,829,908	24,242,365	8,616	0	3,788,852
RBP         58         Firm Allocation         AVGPEAK_04         2,609,642,309         0         2,609,642,309         0         0           RBP         59         C/G & TSG-NF Redistribution         TRANSPORT_04         56,400,874         0         56,400,874         0         0         0           RBP         60         Not Used         not_used         0 <t< td=""><td>56</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	56								
RBP       59       C/G & TSG-NF Redistribution       TRANSPORT_04       56,400,874       0       56,400,874       0       0         RBP       60       Not Used       not_used       0       0       0       0       0         RBP       61       Total Account G376       2,666,043,183       0       2,666,043,183       0       2,666,043,183       0       0         RBP       63       G377 Compressor Station Equip       DISTPLTXMTR       0       0       0       0       0         RBP       64       RBP       65       G378-G379 Meas & Regulatory Equipment       XVGPEAK_04       170,186,128       0       170,186,128       0       0       0         RBP       66       Firm Investment       AVGPEAK_04       170,186,128       0       170,186,128       0       0       0         RBP       67       Not Used       not_used       0       <	57 G376 M	6 Mains							
RBP       60       Not Used       not_used       0	58 Firm	m Allocation	AVGPEAK_04	2,609,642,309	0	2,609,642,309	0	0	0
RBP       61       Total Account G376       2,666,043,183       0       2,666,043,183       0       0         RBP       62       G377 Compressor Station Equip       DISTPLTXMTR       0       0       0       0       0         RBP       63       G377 Compressor Station Equip       DISTPLTXMTR       0       0       0       0       0         RBP       64       G378-G379 Meas & Regulatory Equipment       AVGPEAK_04       170,186,128       0       170,186,128       0       0         RBP       66       Firm Investment       AVGPEAK_04       170,186,128       0       170,186,128       0       0         RBP       67       Not Used       0       0       0       0       0       0         RBP       68       Total Account G378-G379       170,186,128       0       170,186,128       0       0         RBP       69       Form Investment       Interview       0       0       0       0       0         RBP       68       Total Account G378-G379       170,186,128       0       170,186,128       0       0         RBP       69       69       170,186,128       0       170,186,128       0       0	59 CIG (	G & TSG-NF Redistribution	TRANSPORT_04	56,400,874	0	56,400,874	0	0	0
RBP       62         RBP       63       G377 Compressor Station Equip       DISTPLTXMTR       0       0       0       0       0         RBP       64       65       G378-G379 Meas & Regulatory Equipment       AVGPEAK_04       170,186,128       0       170,186,128       0       0       0         RBP       66       Firm Investment       AVGPEAK_04       170,186,128       0       170,186,128       0       0       0         RBP       67       Not Used       0       0       0       0       0       0         RBP       68       Total Account G378-G379       170,186,128       0       170,186,128       0       0       0         RBP       69       69       170,186,128       0       170,186,128       0       0       0	60 Not L	ot Used	not_used	0	0	0	0	0	0
RBP       63       G377 Compressor Station Equip       DISTPLTXMTR       0       0       0       0       0         RBP       64       7       7       65       G378-G379 Meas & Regulatory Equipment       7		I Account G376		2,666,043,183	0	2,666,043,183	0	0	0
RBP       64         RBP       65       G378-G379 Meas & Regulatory Equipment         RBP       65       G378-G379 Meas & Regulatory Equipment         RBP       66       Firm Investment       AVGPEAK_04       170,186,128       0       170,186,128       0       0         RBP       67       Not Used       not_used       0       0       0       0       0         RBP       68       Total Account G378-G379       170,186,128       0       170,186,128       0       0         RBP       69       69       Call Account G378-G379       170,186,128       0       170,186,128       0       0	62								
RBP         65         G378-G379 Meas & Regulatory Equipment           RBP         66         Firm Investment         AVGPEAK_04         170,186,128         0         170,186,128         0		7 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
RBP         66         Firm Investment         AVGPEAK_04         170,186,128         0         170,186,128         0         0           RBP         67         Not Used         not_used         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
RBP         67         Not Used         not_used         0									
RBP         68         Total Account G378-G379         170,186,128         0         170,186,128         0         0           RBP         69         69         170,186,128         0         170,186,128         0         0         0			AVGPEAK_04	170,186,128	0	170,186,128		0	0
RBP 69			not_used					•	0
		I Account G378-G379		170,186,128	0	170,186,128	0	0	0
RBP 70 G380 Services									
RBP         71         Firm Allocation         SERVICES_03         2,840,316,509         0         0         0         0						•	-	•	0
RBP         72         CIG & TSG-NF Redistribution         TRANSPORT_03         13,753,313         13,753,313         0         0         0         0						•		•	0
RBP         73         Not Used         not_used         0         0         0         0         0			not_used		•	-	-	•	0
RBP         74         Total Account G380         2,854,069,822         2,854,069,822         0         0         0		I Account G380		2,854,069,822	2,854,069,822	0	0	0	0
RBP 75									
RBP 76 G381 Meters									
					-	•	-		257,229,506
					-	•			5,584
RBP         79         Not Used         not_used         0			not_used	Ũ	-	•			0
		I Account G381		257,235,090	0	0	0	0	257,235,090
RBP 81									
RBP 82 G382 Meter Installations									==
					•	•			145,987,951
					-	•	-		1,592
RBP         85         Not Used         0 <th< td=""><td></td><td></td><td>not_used</td><td>Ũ</td><td></td><td></td><td></td><td></td><td>0</td></th<>			not_used	Ũ					0
		I ACCOUNT E382		145,989,543	0	0	0	0	145,989,543
RBP 87									
RBP 88 RBP 89									
RBP 89 RBP 90									

RBP 90

RBP 91 RBP 92

RBP 93 RBP 94

RBP 95

RBP 96

RBP

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

#### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 6 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
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	38,504,809	0	0	0	0
RBP	103	Firm Allocation - Installation - G384	HSEREGINST_03	98,655,591	98,655,591	0	0	0	0
RBP	104	CIG & TSG-NF Redistribution	TRANSPORT_03	22,904	22,904	0	0	0	0
RBP	105	Not Used	not_used	0	0	0	0	0	0
RBP	106	Total Account G383-384		137,183,305	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	40,304,082	0	0	0	0
RBP	110	Firm Allocation - Meters	LRGMTR_07	40,304,082	0	0	0	0	40,304,082
RBP	111	CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	1,440,400	1,440,400	0	0	0	0
RBP	112	CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	1,440,400	0	0	0	0	1,440,400
RBP	113	Not Used	not_used	0	0	0	0	0	0
RBP	114	Total Account G385		83,488,964	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
RBP	117								
RBP	118	G387-Other Equipment							
RBP	119	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	1,011,930	0	0
RBP	120	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	509,787	509,787	0	0	0	0
RBP	121	Total Accounts G387		1,521,717	509,787	0	1,011,930	0	0
RBP	122								
RBP	123	G388 - Asset Retirement Obligations	PLT_376	10,834,324	0	10,834,324	0	0	0
RBP	124								
RBP		TOTAL DISTRIBUTION PLANT		6,380,421,816	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967
RBP	126								
RBP	127								
RBP	128								
RBP	129								

RBP

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

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 7 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
NO.	NO.	DESCRIPTION	BASIS			,	0 0		
				(1)	(2)	(3)	(4)	(5)	(6)
RBP	145	GAS PLANT IN SERVICE CONTINUED							
RBP	146								
RBP		GENERAL AND COMMON PLANT							
RBP	148	E390-E398 GENERAL PLANT							
RBP	149	Meter Related	METERPLT	0	0	0	0	0	0
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	48,864,127	45,860,866	16,300	0	60,516
RBP	153	Competitive Service	COMPSVSWK 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	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
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	0	1,585,150	0	23,611,450	5,516,225
RBP	164	Distribution Delivery Related	DISTPLTXMTR	36,360,558	18,741,487	17,589,608	6,252	0	23,210
RBP	165	Service & Support Related	UTILWORK 04	0	0	0	0	0	0
RBP	166	Unassigned	TOTPLT	11,799,954	5,505,309	5,440,827	1,836	49,772	802,209
RBP	167	Total Accounts C389-C399		78,873,337	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	73,110,922	70,476,452	24,389	23,661,222	6,402,161
RBP	170								
RBP	171								
RBP	172	TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	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								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 8 of 35

COS Test Year - 12 Months Actual 2016

(1)         (2)         (3)           RBD         1         LESS: DEPRECIATION RESERVE & AMORT	<b>(4)</b>	(5)	(6)
RBD 1 LESS: DEPRECIATION RESERVE & AMORT	0		
RBD 2	0		
RBD 3 G301-G303 - INTANGILE PLANT - RESERVE			
RBD         4         General - AWMS & Misc.         TOTPLT         0         0         0         0           RBD         5         Choice Propect         not used         0         <	0	0	0
	0	0	0
RBD         6         GSMIS - meter related         not_used         0 <th< td=""><td>0</td><td>0</td><td>0</td></th<>	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	ő	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         90,785	0	1,352,277	315,926
RBD         15         Measurement         MRCOST_07         41,423         0         0	0	0	41,423
RBD 16 Not Used not used 0 0 0	0	0	0
RBD         17         G399.1 Asset Retirement Costs of General Plt         GENPLT         0	0	0	0
RBD 19 TOTAL ACCOUNTS C303-C390.4,G399 1,800,411 0 90,785	0	1,352,277	357,349
RBD 19 101AL ACCOUNTS CS05-CS90.4, CS39 1,000,411 0 90,763	0	1,352,277	337,349
RBD         21         TOTAL INTANGIBLE PLANT         1,800,411         0         90,785	0	1,352,277	357,349
RBD 22		1,002,211	001,010
RBD 23			
RBD         24         PRODUCTION PLANT G304-G320 RESERVE         BALANCE_04         56,481,321         0         56,481,321	0	0	0
RBD 25			
RBD         26         STORAGE PLANT G360-G363         RESERVE         BALANCE_04         9,779,585         0         9,779,585	0	0	0
RBD 27			
RBD         28         TRANSMISSION PLANT G365-G369         RESERVE         TRANPLT         45,868,864         0         45,868,864	0	0	0
RBD 29 RBD 30			
RBD 31 DISTRIBUTION PLANT RESERVE			
RBD         32         G374-G375         37,333,548         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         1,014,058,840	0	0	0
RBD         36         CIG & TSG-NF Redistribution         TRANSPORT_04         19,298,130         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         1,033,356,970	0	0	0
	0	0	0
RBD     40     G377 Compressor Station Equip Reserve     DISTPLTXMTR     0     0     0       RBD     41	0	0	0
RBD 41 ARC 42 G378-G379 Meas & Regulatory Equip Reserve			
RBD         43         Firm Investment         AVGPEAK 04         77.019.065         0         77.019.065	0	0	0
RBD 44 NotUsed not_used 0 0 0	0	0	0
RBD 45 Total Account G378-G379 77,019,065 0 77,019,065	0	0	0
RBD 46			
RBD 47			
RBD 48			

RBD

RBD

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

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 9 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
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	783,395,795	0	0	0	0
RBD	55	CIG & TSG-NF Redistribution	TRANSPORT_03	6,209,011	6,209,011	0	0	0	0
RBD	56	Not Used	not_used	0	0	0	0	0	0
RBD	57	Total Account G380		789,604,806	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	19,192,159
RBD	61	CIG & TSG-NF Redistribution	TRANSPORT_07	3,301	0	0	0	0	3,301
RBD	62	Not Used	not_used	0	0	0	0	0	0
RBD	63	Total Account G381		19,195,460	0	0	0	0	19,195,460
RBD RBD	64 65	G382 Meter Installations Reserve							
RBD	66	Firm Allocation	MTRINSTALR 07	42,287,036	0	0	0	0	42,287,036
RBD	67	CIG & TSG-NF Redistribution	TRANSPORT 07	42,207,030	0	0	0	0	42,287,038
RBD	68	Not Used	not used	0	0	0	0	0	0
RBD	69	Total Account E382	not_used	42,287,602	0	0	0	0	42,287,602
RBD	70	Total Account ESO2		42,207,002	0	0	0	0	42,207,002
RBD	70	G383-384 House Regulators & Installation Reserve							
RBD	72	Firm Allocation - Regulators - G383	HOUSEREGR 03	18,990,814	18,990,814	0	0	0	0
RBD	73	Firm Allocation - Installation - G384	HSEREGINSTR 03	42,071,980	42,071,980	0	0	0	0
RBD	74	CIG & TSG-NF Redistribution	TRANSPORT_03	10,012	10,012	0	0	ů 0	0
RBD	75	Not Used	not used	0,012	0	0	0	ů 0	Ő
RBD	76	Total Account G383-384		61,072,806	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	11,491,185	0	0	0	0
RBD	80	Firm Allocation - Meters	LRGMTRR_07	11,491,185	0	0	0	0	11,491,185
RBD	81	CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	472,616	472,616	0	0	0	0
RBD	82	CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	472,616	0	0	0	0	472,616
RBD	83	Not Used	not_used	0	0	0	0	0	0
RBD	84	Total Account G385		23,927,602	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
RBD	87	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	660,435	0	0	660,435	0	0
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	318,986	0	0	0	0
RBD	89								
RBD	90	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	880,861,396	1,127,176,812	666,406	0	76,072,665
RBD	91								
RBD	92								
RBD	93								
RBD	94								

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

#### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 10 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
			BAGIO	(1)	(2)	(3)	(4)	(5)	(6)
RBD	07	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	97 98	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	90	GENERAL AND COMMON PLANT RESERVE							
RBD	100	GENERAL AND COMMON FLANT RESERVE							
RBD	101	E390-E398 GENERAL PLANT - RESERVE							
RBD	102	Meter Related	METERPLT	0	0	0	0	0	0
RBD	102	Regulator Plant Related	PLT 3834	0	Ő	Ő	ů 0	0	0
RBD	104	Appliance Safety Related	CINST 04	0	Ő	0	ů 0	ů 0	0
RBD	105		DISTPLTXMTR	48,514,558	25,006,079	23,469,169	8,342	0	30,969
RBD	106		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	25,006,079	23,469,169	8,342	0	30,969
RBD	110								
RBD	111	C389-C399 COMMON PLANT							
RBD	112		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	0	0	0	0	0	0
RBD	116		CUSTSVSX	12,935,152	0	667,609	0	9,944,305	2,323,238
RBD	117	Distribution Delivery Related	DISTPLTXMTR	4,030,076	2,077,241	1,949,570	693	0	2,573
RBD	118		UTILWORK_04	0	0	0	0	0	0
RBD	119		TOTPLT	6,469,392	3,018,317	2,982,965	1,007	27,288	439,816
RBD	120	Total Accounts C389-C399 Reserve		23,434,620	5,095,557	5,600,144	1,700	9,971,593	2,765,626
RBD	121								
RBD	122			2,270,656,638	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
RBD	123								
RBD	124			4 4 4 0 0 5 0 5 0 4	0.004.004.047	4 007 400 000	000 400	40,004,004	277 404 700
RBD		NET GAS PLANT IN SERVICE		4,442,952,594	2,221,294,247	1,827,103,860	368,423	16,994,284	377,191,780
RBD	126 127								
RBD RBD	127								
RBD	128								
RBD	129								
RDU	130								

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

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 11 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBO RBO	1 2	ADDITIONS AND DEDUCTIONS TO RATE BASE							
RBO RBO		PLUS: ADDITIONS TO RATE BASE							
RBO	5	Working Capital							
RBO	6		PSTDPLT	39,734,287	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
RBO	8		not_used	0	0	0	0	0	0
RBO RBO	9 10		EXPENDITURES EXPENDITURES	252,143,812 433,030	126,277,106 216,867	77,863,961 133,723	105,276 181	22,547,625 38,723	25,349,843 43,536
RBO	10	· · · · · · · · · · · · · · · · · · ·	EXPENDITORES	292.311.129	145,098,070	96,392,733	111,663	22,586,349	28,122,315
RBO		Net Plant Adds - Distribution	DISTPLT	949,257,898	455,158,010	427,183,339	151,833	22,000,040	66,764,715
RBO	13		DISTPLT	0	0	0	0	0	0
RBO	14	Capital Lease Plant & Reserve Deduction	COMPLT	96,280	29,598	30,048	10	28,883	7,741
RBO		Net Plant Adds - General & Other	TOTPLTNET	240,277,244	120,128,777	98,810,751	19,925	919,060	20,398,732
RBO		TOTAL ADDITIONS TO RATE BASE		1,481,942,551	720,414,454	622,416,870	283,431	23,534,292	115,293,504
RBO	17								
RBO	18								
RBO RBO	19 20	PLUS: DEDUCTIONS TO RATE BASE							
RBO	20		MAIN SERV	(19,722,411)	(10,197,978)	(9,524,433)	0	0	0
RBO	22		TOTPLT	(159,485,336)	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842,460)
RBO	23			(100,400,000)	(14,400,421)	(10,000,010)	(24,021)	(012,110)	(10,042,400)
RBO	24	ADIT Test/Post year	TOTPLT	(195,690,007)	(91,299,840)	(90,230,485)	(30,456)	(825,425)	(13,303,800)
RBO	25	Liberalized Depreciation	TOTPLT	128,670,440	60,031,633	59,328,509	20,026	542,735	8,747,538
RBO	26		BALANCE_04	2,823,347	0	2,823,347	0	0	0
RBO	27		TOTPLT	8,400,204	3,919,144	3,873,241	1,307	35,432	571,080
RBO	28		DISTPLT	0	0	0	0	0	0
RBO RBO	29 30	•	TOTPLT TOTPLTNET	0 70.915	0 35.455	0 29,163	0	0 271	0 6.020
RBO		NJ Corporate Business Tax	STATEINCTAX	3,451,998	35,455 1,735,883	1,381,912	366	31,845	301,992
RBO	32		TOTPLT	(1,769,105,659)	(825,382,278)	(815,714,941)	(275,334)	(7,462,127)	(120,270,979)
RBO	33		101121	(1,821,378,762)	(850,960,004)	(838,509,255)	(284,086)	(7,677,269)	(123,948,148)
RBO	34			(.,)	(;;;)	()	()	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,
RBO	35	TOTAL DEDUCTIONS TO RATE BASE		(2,000,586,509)	(935,566,410)	(921,570,602)	(308,908)	(8,349,982)	(134,790,608)
RBO	36								
RBO	37								
RBO		TOTAL RATE BASE		3,924,308,636	2,006,142,292	1,527,950,128	342,947	32,178,594	357,694,675
RBO RBO	39 40								
RBO RBO	40 41								
RBO	42								
RBO	43								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 12 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
REV REV	1 2	OPERATING REVENUES							
REV	3	SALES REVENUES							
REV	4	BASE RATE SALES @ EQUALIZED ROR 7.40%		889,088,117	355,463,407	352,490,016	431,791	81,952,708	98,750,195
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		889,088,117	355,463,407	352,490,016	431,791	81,952,708	98,750,195
REV	8								
REV		OTHER OPERATING REVENUES							
REV	10		REVLATEP	925,271	260,021	524,523	0	33,333	107,394
REV	11	G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	0	44,808,832	0	0	0
REV	12		not_used	0	0	0	0	0	0
REV	13		TOTPLT	347,393	162,077	160,179	54	1,465	23,617
REV	14								
REV	15		TOTREV	107,809	40,850	46,149	50	9,411	11,350
REV	16		BALANCE_04	4,061,953	0	4,061,953	0	0	0
REV		Not Used	not_used	0	0	0	0	0	0
REV		Not Used	not_used	0	0	0	0	0	0
REV		TOTAL OTHER OPERATING REV		50,251,258	462,948	49,601,636	104	44,209	142,361
REV	20								
REV		OTHER REVENUE SOURCES							
REV		Not Used	not_used	0	0	0	0	0	0
REV		Not Used	not_used	0	0	0	0	0	0
REV		TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
REV	25			•	0	0	â	<u>.</u>	2
REV		LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV	27			000 000 075	055 000 050	400 004 050	404 005	04 000 047	00 000 550
REV		TOTAL OPERATING REVENUES		939,339,375	355,926,356	402,091,652	431,895	81,996,917	98,892,556
REV	29								
REV REV	30 31								
REV	31								
REV	32								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 13 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
E	1 2								
Е	3	MANUFACTURED GAS PRODUCTION EXPENSE							
Е	4	G710-G718 Production Expenses Incl Labor	BALANCE_04	251,901	0	251,901	0	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	0	977,169	0	0	0
E	7	1010000	not_used	0	0	0	0	0	0
E	8	TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	0	1,229,069	0	0	0
E	9	OTHER GAS SUPPLY EXPENSE							
E E	10	G801 Natural Gas Field Line Purchases	not upod	0	0	0	0	0	0
E	12		not_used not_used	0	0	0	0	0	0
E	13		not_used	0	0	0	0	0	0
Ē	14		not_used	0	0	0	0	0	0
Ē	15		not used	0	0	0	0	0	0
Ē	16		not_dood	Ŭ	0	0	0	0	Ũ
E	17		not used	0	0	0	0	0	0
Е	18		TRANSPORT_04	5,670,771	0	5,670,771	0	0	0
Е	19	TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	0	5,670,771	0	0	0
Е	20	TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	0	6,899,840	0	0	0
E	21								
E		OTHER STORAGE EXPENSE							
Е	23		BALANCE_04	161,767	0	161,767	0	0	0
E	24		BALANCE_04	312,637	0	312,637	0	0	0
E		TOTAL OTHER STORAGE EXPENSE		474,404	0	474,404	0	0	0
E	26								
E		TRANSMISSION EXPENSES	TRANPLT	2.558.168	0	0 550 400	0	0	0
E	28	G850-G867 Transmission Exp TOTAL TRANSMISSION EXPENSE	TRANPLI	2,558,168	0	2,558,168 2,558,168	0	0	0
Ē	29 30			2,330,100	0	2,556,106	0	0	0
Ē		DISTRIBUTION EXPENSES							
Ē	32								
Ē	33	,	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	10,416,950	9,728,941	0	0	0
E	37	G875 Meas & Reg Station - General	PLT_3789	2,184,897	0	2,184,897	0	0	0
Е	38	8	PLT_3789	13,963	0	13,963	0	0	0
E	39		PLT_3789	410,080	0	410,080	0	0	0
E	40		PLT_3814	8,418,451	2,137,035	0	0	0	6,281,415
E	41	G879 Customer Installations							
E	42		CINST_04	24,548,330	0	24,548,330	0	0	0
E E	43		COMPSVSWK_04	0	0	0	0	0	0
E	44	G880.0,.1,.2 Other Expenses	DISTEXPO	9,359,608	2,107,929	6,196,971 0	0	0	1,054,707
E	45 46		DIRSLG_05 TRANSPORT 04	0 20,476	0	0 20,476	0	0	0
E	40 47	Total Distribution Operation	I RANGFUR I_04	20,476 65,101,696	14,661,914	43,103,659	0	0	7,336,123
F	48			00,101,000	17,001,014	-0,100,009	0	0	7,000,120
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### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

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COS Test Year - 12 Months Actual 2016

Image: constraint of a Maintenance Exercise ContinueD         Image: constraint of a Maintenance Exercise ContinueD           Image: constraint of a Maintenance Control Exercise ContinueD         Image: constraint of a Maintenance Control Exercise Control Exercis Control Exercise Control Exercise Control Exercis	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
E         Sol Distribution EXPEnses ContinueD           E         Maintenance         TLABDM         0 <t< th=""><th></th><th></th><th></th><th></th><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th><th>(6)</th></t<>					(1)	(2)	(3)	(4)	(5)	(6)
E       11       DISTRBUTIONE EXPENSES CONTINUED         E       52       Maintanance       TLABUM       0       0       0       0       0         E       52       Maintanance       PLI SMA       4.02.465       2,113.803       1,2302.805       705       0	Е	49	<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>							
E         21         Maintenance           E         52         Maintenance         PLT_3745         4.400.455         2,113.003         1,983,845         705         0         300.002           E         55         GR00 Shutchurs & Implexments         PLT_3745         1,420,455         2,113.003         1,983,845         705         0										
E       S3       G885 Multi-s Supervision & Engineering       TLAEDM       0       0       0       0       0       0       0         E       S4       G885 Structures & Representation (PAT 737)       TLASDA       4.40.845       2.11.302,843       0       1.21.302,843       0										
E         64         G880 Structures & Improvement         PLT_376         14.08,455         2.113,803         19.83,885         705         0         310,062           E         55         G887 Mains         PLT_377         17.45,841         0         15.83,885         705         0         0         0           E         57         G688 Mask & Arg Shion - Chernolu         PLT_377         17.45,841         0         17.45,841         0										
E         55         G887 Minis         PLT_376         12,382,584         0         0         0           E         56         G887 Compresson Station Equip         PLT_3776         12,382,584         0         12,382,584         0         0         0         0         0           E         57         G888 Compresson Station Endual         PLT_3789         74,111         0         17,48,584         0					-					-
E         56         G888 Compressor Station Equip         PLT_377         0									0	
E       57       G&BB Mess & Reg Station - Industry       PLT_3780       7,474,894       0       7,474,894       0       0       0       0         E       56       GBM Mess & Reg Station - Industry       PLT_3770       7,41,71       0       74,171       0       74,171       0								-	0	Ũ
E       58       G892 Miless & Reg Station : Industrial       PLT_3789       2,032,06       0       0       0       0         E       59       G897 Miless & Reg Station : Oxy Game       SERVICES       4,033,830       0       0       0       0         E       G687 Services       SERVICES       4,033,830       0       0       0       0         E       G683 Miless & Reg Station : Oxy Game       SERVICES       4,033,830       0       0       0       0       0         E       G683 Miless & Reg Station : Oxy Game       SMLTERS, OX       10,887,110       0 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td>0</td> <td>0</td>					-	-			0	0
E         59         G891 Meers & Areg Station - Chy Gane         P/T_3789         2.032,808         0         2.032,808         0         0         0         0           E         61         G892 Services         SERVICES         4.033,830         0 </td <td>E</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td>	E							0	0	0
E         60         G882 Services         SRWCES         4.033,830         0         0         0         0         0           E         61         G883 Metrs Fluxes Regulators         SMMETERS_OT         10.857,110         0         0         0         0         0         0         0         10.857,110           E         62         G883 Allers Fluxes Regulators         NULlsed         0	E							0	0	0
E         61         G693 Metrics & House Regi         Under Strate            11         Under Strate <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td>									0	0
E         62         G823.1 - Maters         SMMETTERS_OT         10,857,110         0         0         0         0         10,857,110         0 </td <td></td> <td></td> <td></td> <td>SERVICES</td> <td>4,033,930</td> <td>4,033,930</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>				SERVICES	4,033,930	4,033,930	0	0	0	0
E         63         G833 4 - House Regulators         PLT_3834         0         0         0         0         0         0         0           E         64         Not Used         0         0         0         0         0         0         0         0         0           E         65         6894 / Maint of Other Equip         DISTEKPM         0         283,468         0         283,468         0         283,468         0         283,468         0         283,468         0         283,468         0         283,468         0         0         283,473         0         18,503,255           E         70 TAL OPER & MAINT EXP (PROD,STOR TRAN& DIST)         11,209,298         20,809,647         72,495,182         284,173         0         18,503,255           E         71         TOTAL OPER & MAINT EXP (PROD,STOR TRAN& DIST)         11,209,298         20,809,647         72,495,182         284,173         0         18,503,255           E         74         CUST MER ACCOUNTS EXPENSES         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0										
E         64         NotUsed         not_used         0         0         0         0         0         0         0           E         65         G804 J. Maint of Oher Equipnot         DISTERM         0         0         0         0         0         0         0         0           E         67         G804 J. Maint of Gas Streedights         DISTERM         0         0         283,488         0         0         283,488         0         0         283,488         0         0         283,488         0         0         283,488         0         0         283,473         0         11,671,712           E         68         Total DSTRIBUTION PLANT OM EXPENSES         112,092,298         20,899,647         72,495,182         284,173         0         18,503,295           E         71         TOTAL DSTRIBUTION PLANT EXPENSES         112,092,298         20,899,647         72,495,182         284,173         0         18,503,295           E         73         G901 Supervision         CUSTOCTS         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td>						-	-		-	
E         65         G894 Maint of Other Equipment					-			•	•	-
E         66         G684 0 - Maint of Other Equip         DISTEXPM         0         111.67.172         12.60.308         28.41.73         0         0         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295         18.503.295				not_used	0	0	0	0	0	0
E         67         G94.1 - Maint of Gas Streetinghts         DRSLG_05         283,488         0         0         283,486         0         0         283,486         0         0         101,1712           E         69         TOTALD Distribution Maintenance         100,930,816         20,809,647         61,333,701         284,173         0         118,503,295           E         71         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         20,809,647         72,495,182         284,173         0         18,503,295           E         71         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         20,809,647         72,495,182         284,173         0         18,503,295           E         71         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         20,809,647         72,495,182         284,173         0         18,503,295           E         74         CUSTOMER ACCOUNTS EXPENSES         U         U         0										
E         68         Total Distribution Maintenance         35,829,120         61,47,733         18,230,42         284,173         0         11,167,172           E         70         100,330,816         20,809,647         61,333,701         284,173         0         18,503,295           F         71         101,105TRIBUTION PLANT O&M EXPENSES         112,092,288         20,809,647         72,495,182         284,173         0         18,503,295           E         73         CUSTOMER ACCOUNTS EXPENSES         0					-			-	•	0
E         69         TOTAL DISTRIBUTION PLANT O&M EXPENSES         100,930,816         20,809,647         61,333,701         284,173         0         18,503,295           TO         TOTAL DISTRIBUTION PLANT O&M EXPENSES         112,092,298         20,809,647         72,495,182         284,173         0         18,503,295           TO         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         20,809,647         72,495,182         284,173         0         18,503,295           TO         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         20,809,647         72,495,182         284,173         0         18,503,295           TO         TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)         112,092,298         20,809,647         72,495,182         284,173         0         18,503,295           TO         TO SUPPRIVE         CUSTANCES         0         0         0         0         0         0         0           E         74         GB30 Customer Records and Collection         MRCOST_OF         12,640,464         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0				DIRSLG_05			-		•	-
E         70         70         70         70         70         70         70         70         72         74         72         74         72         72         72           E         74         CUSTOMER ACCOUNTS EXPENSES         74         71         72         74									0	
E       71       TOTAL OPER & MAINT EXP (PROD, STOR, TRAN,& DIST)       112,092,298       20,809,647       72,495,182       284,173       0       18,503,295         E       73       CUSTOMER ACCOUNTS EXPENSES              18,503,295         E       74       CUSTOMER ACCOUNTS EXPENSES             0<					100,930,816	20,809,647	61,333,701	284,173	0	18,503,295
E         72         73         74         CUSTOMER ACCOUNTS EXPENSES           E         74         CUSTOMER ACCOUNTS EXPENSES         0         0         0         0         0           E         75         G901 Supervision         CUSTACCTS         0         0         0         0         0           E         75         G902 Meter Reading         0         0         0         0         0         0         0           E         77         - Meter Reading Related         MRCOST_O7         12,640,464         0										
E         73           E         74         CUSTOMER ACCOUNTS EXPENSES           E         75         G901 Supervision         CUSTACCTS         0         0         0         0         0           E         75         G902 Meter Reading Related         MRCOST_07         12,640,464         0         0         0         0         12,640,464           E         77					112,092,298	20,809,647	72,495,182	284,173	0	18,503,295
E         74         CUSTOMER ACCOUNTS EXPENSES           E         75         G901 Supervision         CUSTACCTS         0         <										
E         75         G901 Supervision         CUSTACCTS         0         0         0         0         0         0           E         77         -Meter Reading Related         MRCOST_07         12,640,464         0         0         0         12,640,464           E         77										
E         76         G902 Meter Reading         MRCOST_O7         12,640,464         0         0         0         12,640,464           E         77         - Meter Reading Related         BILLING_O6         0										
E       77       · Meter Reading Related       MRCOST_07       12,640,464       0       0       0       12,640,464         E       78       - Billing Related       BLLING_06       0				CUSTACCTS	0	0	0	0	0	0
E       78       - Billing Related       BilLING_06       0       0       0       0       0         E       79       - Remaining       MRCOST_07       0       0       0       0       0       0         E       80       G903 Customer Records and Collection       U <thu< th=""> <thu< th=""> <thu< th=""></thu<></thu<></thu<>										
E       79       - Remaining       MRCOST_07       0       0       0       0       0       0         E       80       G903 Customer Records and Collection       U       U       U       U         E       81       - SONP/RNP       CUSTAVG_06       1,016,462       0       0       0       1,016,462       0         E       82       - Meter Reading Related       METERPLT       44,809       0       0       0       44,809         E       83       - Meter Reading Related       METERPLT       44,809       0       0       0       0       44,809         E       83       - Meter Reading Related       MRCOST_07       82,881       0       0       0       0       44,809         E       84       - Billing Related       MRCOST_06       12,406,599       0       0       0       33,695,241       0       0       0       33,695,241       0       0       33,695,241       0       0       33,695,241       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>•</td> <td></td>						-			•	
E       80       G903 Customer Records and Collection       0       0       0       1,016,462       0         E       81       - SONP/RNP       CUSTAVG_06       1,016,462       0       0       0       44,809         E       82       - Meter O&M Related       METERPLT       44,809       0       0       0       82,861       0       0       0       82,861       0       0       0       82,861       0       0       0       82,861       0       0       0       82,861       0       0       0       82,861       0       0       0       82,861       0       0       0       12,406,599       0       0       0       33,695,241       0 <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>v</td><td>•</td><td>-</td></t<>					-		-	v	•	-
E       81       - SONP/RNP       CUSTAVG_06       1,016,462       0       0       1,016,462       0         E       82       - Meter O&M Related       METERPLT       44,809       0       0       0       44,809         E       83       - Meter O&M Related       METERPLT       44,809       0       0       0       44,809         E       84       - Billing Related       MRCOST_07       82,681       0       0       0       12,406,599       0         E       85       - Acct Maint Related       ACCTMAINT_06       33,695,241       0       0       0       33,695,241       0         E       86       - Utility Work Related       UTILWORK_04       2,295,820       0       2,295,820       0	_			MRCOST_07	0	0	0	0	0	0
E       82       - Meter O&M Related       METERPLT       44,809       0       0       0       44,809         E       83       - Meter Reading Related       MRCOST_07       82,681       0       0       0       82,681         E       84       - Billing Related       BILLING_06       12,406,599       0       0       12,406,599       0         E       85       - Acct Main Related       ACCCTMAINT_06       33,695,241       0       0       33,695,241       0         E       86       - Utility Work Related       UTILWORK_04       2,295,820       0       2,295,820       0       0       0       0         E       87       - Remaining       BILLING_06       6,765,990       0										
E       83       - Meter Reading Related       MRCOST_07       82,681       0       0       0       0       82,681         E       84       - Billing Related       BILLING_06       12,406,599       0       0       12,406,599       0         E       85       - Acct Maint Related       BILLING_06       12,406,599       0       0       12,406,599       0         E       85       - Acct Maint Related       ACCTMAINT_06       33,695,241       0       0       33,695,241       0       0       0       33,695,241       0	_					•	0	-		-
E       84       - Billing Related       BILLING_06       12,406,599       0       0       12,406,599       0         E       85       - Acct Maint Related       ACCTMAINT_06       33,695,241       0       0       33,695,241       0         E       86       - Utility Work Related       UTILWORK_04       2,295,820       0       2,295,820       0       0       0       0       0       0         E       86       - Utility Work Related       UTILWORK_04       2,295,820       0       0,2295,820       0						•	0	-	0	
E       85       - Acct Maint Related       ACCTMAINT_06       33,695,241       0       0       33,695,241       0         E       86       - Utility Work Related       UTILWORK_04       2,295,820       0       2,295,820       0       0       0       0         E       87       - Remaining       BILLING_06       6,765,990       0       0       0       6,765,990       0       0       0       0       0       0         E       87       - Remaining       BILLING_06       6,765,990       0						-	v		0	· · · · ·
E       86       - Utility Work Related       UTILWORK_04       2,295,820       0       2,295,820       0       0       0       0         E       87       - Remaining       BILLING_06       6,765,990       0       0       0       6,765,990       0         E       88       Not used       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>•</td><td>0</td><td></td><td></td><td>0</td></t<>						•	0			0
E       87       - Remaining       BILLING_06       6,765,990       0       0       0       6,765,990       0         E       88       Not used       not_used       0						-	-	v		0
E       88       Not used       not_used       0       0       0       0       0       0       0         E       89       G904 Uncollectible Accounts       EXP_904       32,272,208       12,909,033       12,800,127       0       2,976,462       3,586,585         E       90       G905 Misc Customer Accounts       CUSTACCTS       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>, ,</td><td>v</td><td>0</td><td>0</td></t<>							, ,	v	0	0
E       89       G904 Uncollectible Accounts       EXP_904       32,272,208       12,909,033       12,800,127       0       2,976,462       3,586,585         E       90       G905 Misc Customer Accounts       CUSTACCTS       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td>0</td><td>v</td><td>6,765,990</td><td>v</td></t<>						-	0	v	6,765,990	v
E     90     G905 Misc Customer Accounts     CUSTACCTS     0     0     0     0     0     0     0     0       E     91     TOTAL CUSTOMER ACCTS EXPENSE     101,220,275     12,909,033     15,095,947     0     56,860,754     16,354,540       E     92       E     93       E     94							0	0	Ū	0
E       91       TOTAL CUSTOMER ACCTS EXPENSE       101,220,275       12,909,033       15,095,947       0       56,860,754       16,354,540         E       93         E       94					, ,		, ,	v	2,976,462	, ,
E 92 E 93 E 94				CUSTACCTS	-	-	0		0	-
E 93 E 94		÷ ·			101,220,275	12,909,033	15,095,947	0	56,860,754	16,354,540
E 94										
	E	94								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 15 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
Е		OPERATION & MAINTENANCE EXPENSE CONTINUED							
E	98								
E	99								
E E	100 101	G907 & 908 - Customer Service & Information		407 700	0	0	0	107 700	0
		- Billing	BILLING_06	107,720	0	0		107,720	0
E	102 103	- Acct Maint Related	ACCTMAINT_06 UTILWORK 04	237,202	0	0	0	237,202	0
E		- Utility Work Related		1,289,604	0	1,289,604 0	0	0	0
E	104 105	- Remaining G909 Info & Instr Advertising	ACCTMAINT_06 TRANSPORT 04	0	0	0	0	0	0
C	105	G909 Into & Instr Adventising G910 - Misc Cust Service & Info	TRANSFORT_04	0	0	0	0	0	0
E	100	- Utility Work Related	UTILWORK 04	83,593	0	83,593	0	0	0
F	107	- Remaining	BILLING_06	422,272	0	00,000	0	422,272	0
Ē	100	TOTAL CUSTOMER SERVICE & INFO EXPENSES	DILLING_00	2,140,391	0	1,373,197	0	767,194	0
F	110	TOTAL COSTOMER SERVICE & INFOEXTENSES		2,140,391	0	1,575,157	0	767,194	0
Ē	111	SALES EXPENSES							
F	112	G912 - Demonstrating and Selling	UTILWORK 04	924,164	0	924,164	0	0	0
Ē	113	G913 - Advertising	UTILWORK 04	021,101	0	0_1,101	0	0	0
Ē	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	ů 0	0
Ē		SALES EXPENSES TOTAL (ACCT 916)		924,164	0	924,164	0	0	0
Е	116					- , -			
Е	117	TOTAL OPER & MAINT EXCL A&G		216,377,128	33,718,680	89,888,491	284,173	57,627,949	34,857,835
Е	118								
E	119								
E	120	ADMINISTRATIVE & GENERAL EXPENSE							
E	121	G920 A&G Salaries	TOMXFUEL904	3,929,409	392,829	1,876,864	5,082	1,051,616	603,018
E	122	G921 Office Supplies & Exp	TOMXFUEL904	1,584,556	158,410	756,856	2,049	424,070	243,170
E	123	G923 Outside Services Employed							
E	124	- Gas Peaking Plant Related	BALANCE_04	17	0	17	0	0	0
E	125	- Remaining	TOMXFUEL904	39,493,695	3,948,240	18,863,979	51,082	10,569,578	6,060,816
E	126	G924 Property Insurance	TOTPLT	290,662	135,609	134,021	45	1,226	19,760
E	127	G925 Injuries & Damages	LABOR	4,878,224	326,952	2,988,761	2,783	985,363	574,366
E	128	G926 Employee Pension & Benefits							
E	129	- Gas Peaking Plant Related	BALANCE_04	218,107	0	218,107	0	0	0
E	130	- Remaining	LABOR	42,964,638	2,879,608	26,323,312	24,513	8,678,518	5,058,688
E	131	G928 Regulatory Comm Exp	TRANSPORT_04	4,531,596	0	4,531,596	0	0	0
E	132	G929 Duplicate Charges - credit	INTRAREV	(615,275)	(115,965)	(437,578)	(0)	(9,988)	(51,744)
E	133	G930.1 General Advertising Expenses	TRANSPORT_04	1,729,189	0	1,729,189	0	0	0
E	134	G930.2 Misc General Expenses	TRANSPORT_04	2,647,808	-	2,647,808	•	0	0
E	135 136	G931 Rents G932 Maint of General Plant	AGEXP COMGENPLT	3,806,384 0	289,910 0	2,229,573 0	3,210 0	814,318 0	469,372 0
E	136	G932 Maint of General Plant G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
E	137	Not Used	not used	0	0	0	0	0	0
E	130	TOTAL A&G EXPENSE	not_useu	105,459,010	8,015,593	61,862,504	88,765	22,514,701	12,977,446
E	140	I VIALAGO LAI LINOL		103,433,010	0,010,095	01,002,004	00,700	22,514,701	12,377,440
Ē		TOTAL OPERATION & MAINTENANCE EXPENSES		321,836,138	41,734,273	151,750,995	372,938	80,142,650	47,835,281
E	142			021,000,100	-1,10-1,210	101,100,000	012,000	00,142,000	-1,000,201
-	140								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 16 of 35

	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES							
DE	2	DEFRECIATION AND AMORTIZATION EXPENSES							
DE	-	G403 DEPRECIATION EXPENSE							
DE	3	Production Plant	BALANCE 04	1,503,562	0	1,503,562	0	0	0
DE	4	Storage Plant	BALANCE_04 BALANCE 04	304,695	0	304,695	0	0	0
DE	5	Transmission Plant	TRANPLT	1,844,051	0	1,844,051	0	0	0
DE	07	Distribution Plant	DISTPLT	109,035,692	52,281,333	49,068,047	17,440	0	7,668,872
DE		General and Common Plant	COMGENPLT	10,674,242	4,493,468	49,068,047 4,331,551	1,499	1,454,242	393,483
DE	0 9	Not Used		10,074,242	4,493,400	4,331,551	1,499	1,454,242	393,403
DE	9 10		not_used	123,362,242	56,774,801	57,051,906	18,939	1,454,242	8,062,355
DE	10			123,302,242	50,774,601	57,051,906	16,939	1,454,242	0,062,355
DE	12								
			CUSTSVSX	004.005	0	40.004	0	100.000	10.070
DE	13		DISTPLT	234,265 0	0	12,091 0	0	180,099	42,076
DE	14 15		CHOICE 04	•	0	0	0	0	U
DE				540,220	0	540,220	0	U	0
DE	16		METERPLT	29,719	0	0	0	0	29,719
DE	17		PSTDPLT	0	0	550.014	0	0	71 701
DE	18 19			804,204	0	552,311	0	180,099	71,794
DE									
DE	20		and some of	0	0	0	0	8	â
DE	21	Remediation Adjustment Clause	not_used	0	0	0	0	0	(207 200)
DE	22		TOTPLT	(13,200,000)	(6,158,505)	(6,086,373)	(2,054)	(55,678)	(897,390)
DE	23			(13,200,000)	(6,158,505)	(6,086,373)	(2,054)	(55,678)	(897,390)
DE	24			(40.005.700)	(0.450.505)	(5 50 4 000)	(0.05.1)	101.101	(005 505)
DE	25			(12,395,796)	(6,158,505)	(5,534,062)	(2,054)	124,421	(825,595)
DE	26				50 040 000	54 543 646	10.005	4 570 000	7 000 750
DE		TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		110,966,446	50,616,296	51,517,843	16,885	1,578,663	7,236,759
DE	28								
DE	29								
DE	30								
DE	31								
DE	32								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 17 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDeliverv	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
EO EO	1	OTHER OPERATING EXPENSES							
EO	2	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	2,129,993	2,105,045	711	19,257	310,373
EO	6	State Unemploy Insur (SUI) Tax	LABOR	566,300	37,955	346,957	323	114,388	66,677
EO	7	Fed Insur Contr & UnempTax	LABOR	12,535,434	840,159	7,680,133	7,152	2,532,059	1,475,931
EO	8	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE 04	73.813	0	73.813	0	0	0
EO	9	Miscellaneous State and Municipal Tax	TOTPLT	814,676	380,090	375,638	127	3,436	55,385
EO	10	Federal Environmental Tax	PSTDPLT	0	0	0	0	0	0
EO	11	TOTAL TAXES OTHER THAN INCOME		18,555,601	3,388,197	10,581,587	8,312	2,669,140	1,908,366
EO	12								
EO	13								
EO	14	PROFORMA EXPENSE ADJUSTMENTS							
EO	15	Adj #1 - Annualization of Wages	LABOR	(4,769,395)	(319,658)	(2,922,084)	(2,721)	(963,380)	(561,552)
EO		Adj #2 - Annualization of Payroll Taxes	LABOR	(331,332)	(22,207)	(202,999)	(189)	(66,926)	(39,011)
EO	17	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	191,108	95,546	78,591	16	731	16,224
EO	18	add'I tax effects on rev req	TOTPLTNET	131,983	65,986	54,276	11	505	11,205
EO	19		LABOR	(22,997,999)	(1,541,389)	(14,090,274)	(13,121)	(4,645,414)	(2,707,801)
EO	20		LABOR	(933,389)	(62,558)	(571,863)	(533)	(188,537)	(109,898)
EO	21	add'I tax effects on rev req	LABOR	(644,615)	(43,204)	(394,939)	(368)	(130,207)	(75,897)
EO	22		TOTPLT	(11,014,753)	(5,138,971)	(5,078,780)	(1,714)	(46,460)	(748,828)
EO	23		DEPREXP	(66,560,763)	(30,633,150)	(30,782,664)	(10,219)	(784,644)	(4,350,087)
EO	24		not_used	0	0	0	0	0	0
EO	25	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	35,405	16,518	16,325	6	149	2,407
EO	26	add'I tax effects on rev req	TOTPLT	24,451	11,408	11,274	4	103	1,662
EO	27		TOTPLT	0	0	0	0	0	0
EO		Adj #15 & 16 - Excess COR Refund Recovery & Test Year Amortization Adjustmen		(21,287,421)	(9,931,719)	(9,815,393)	(3,313)	(89,791)	(1,447,205)
EO		Adj #8 - Real Estate Taxes	TOTPLT	(480,915)	(224,372)	(221,744)	(75)	(2,029)	(32,695)
EO	30		TOTPLT	32,738	15,274	15,095	5	138	2,226
EO		Adj #9 - Insurance	TOTPLT	(77,616)	(36,212)	(35,788)	(12)	(327)	(5,277)
EO		Adj #19 - Credit Card Fees	CUSTSVSX	(1,679,429)	0	(86,679)	0	(1,291,114)	(301,637)
EO		Adj #20 - Vacation Accrual	LABOR	(2,424,246)	(162,480)	(1,485,272)	(1,383)	(489,678)	(285,432)
EO	34	· · · · · · · · · · · · · · · · · · ·	TRANSPORT_04	8,558	0	8,558	0	0	0
EO		Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	7,322,590	3,416,380	3,376,365	1,140	30,887	497,819
EO	36		TOTPLTNET	0	0	0	0	0	0
EO		TOTAL PROFORMA EXPENSE ADJUSTMENTS		(125,455,038)	(44,494,807)	(62,127,993)	(32,467)	(8,665,996)	(10,133,776)
EO	38								
EO		TOTAL OTHER OPERATING EXPENSES		(106,899,437)	(41,106,610)	(51,546,407)	(24,154)	(5,996,855)	(8,225,410)
EO	40								
EO	41								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 18 of 35

SCH LINI NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
			(1)	(2)	(3)	(4)	(5)	(6)
TI	1 DEVELOPMENT OF INCOME TAXES							
	2							
	2 3 TOTAL OPERATING REVENUES	SCH REV. LN 28	939.339.375	355.926.356	402.091.652	431.895	81,996,917	98.892.556
	4 LESS:	0011121,2120	000,000,010	000,020,000	102,001,002	101,000	01,000,011	00,002,000
	5 OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 141	321,836,138	41,734,273	151,750,995	372,938	80,142,650	47,835,281
TI	6 DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 27	110,966,446	50,616,296	51,517,843	16,885	1,578,663	7,236,759
TI	7 OTHER OPERATING EXPENSES	SCH EO, LN 39	(106,899,437)	(41,106,610)	(51,546,407)	(24,154)	(5,996,855)	(8,225,410)
	8 NET OPERATING INCOME BEFORE TAXES		613,436,229	304,682,397	250,369,220	66,226	6,272,460	52,045,926
	9 LESS:							
	0 G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	32,655,785	26,860,697	5,416	249,837	5,545,188
	1 TOTAL OPERATING INCOME BEFORE TAXES		548,119,305	272,026,611	223,508,523	60,810	6,022,623	46,500,738
	2							
	3 4							
	4 5 TAX ADJUSTMENTS - FEDERAL							
	6 Credits & Adjustments	TOTPLT	325,000	151.630	149,854	51	1,371	22,095
	7 Uncollectible Accounts - Writeoff	REVREQ	1,729,674	691,535	685,751	840	159,435	192,113
	8 Injuries and Damages	TOTPLT	606,244	282,845	279,532	94	2,557	41,215
	9 Meals & Entertainment	LABOR	172,075	11,533	105,426	98	34,758	20,260
	0 Company owned life insurance	LABOR	(367,196)	(24,610)	(224,971)	(209)	(74,171)	(43,234)
	1 ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(563,828)	(463,772)	(94)	(4,314)	(95,742)
	2 Medicare Subsidy	LABOR	316,199	21,192	193,727	180	63,870	37,229
TI 2	3 Allowable Depreciation	DEPREXP	(158,671,156)	(73,024,964)	(73,381,382)	(24,360)	(1,870,477)	(10,369,973)
TI 2	4 Restricted Stock - Permanent	LABOR	(313,507)	(21,012)	(192,077)	(179)	(63,326)	(36,913)
TI 2	5 Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
	6 Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	(2,544)	(2,092)	(0)	(19)	(432)
	7 Lobbying Expenses	LABOR	181,641	12,174	111,287	104	36,690	21,387
	8 Penalties	not_used	0	0	0	0	0	0
	9 AFUDC/IDC	TOTPLT	(124,561)	(58,114)	(57,433)	(19)	(525)	(8,468)
	0 Dividends Received Deduction	TOTPLTNET	(14,574)	(7,287)	(5,994)	(1)	(56)	(1,237)
	1 Real Estate Taxes	TOTPLTNET	(370,590)	(185,280)	(152,400)	(31)	(1,418)	(31,462)
	2 Line Pack Adjustment	TOTPLTNET	(31,240)	(15,619)	(12,847)	(3)	(119)	(2,652)
	3 Legal Reserves	TOTPLTNET LABOR	(53,487)	(26,741) (370)	(21,996)	(4)	(205)	(4,541)
	4 Deferred Comp - officers 5 PIP Adjustment	LABOR	(5,518) (163,297)	(370) (10,945)	(3,381) (100,048)	(3) (93)	(1,115) (32,985)	(650) (19,227)
	6 Accrued vacation pay adjustment	LABOR	85,318	5,718	52,272	(93)	(32,983)	10,045
	7 3rd Party Claims	TOTPLT	(948)	(442)	(437)	(0)	(4)	(64)
	8 Casualty Insurance Proceeds	TOTPLT	(141,430)	(65,985)	(65,212)	(22)	(597)	(9,615)
	9 Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin 47, Rabbi Trust)	TOTPLT	9,119	4.255	4,205	(,	38	620
	0 Contribution in Aid of Construct	TOTPLTNET	(573,555)	(286,754)	(235,867)	(48)	(2,194)	(48,693)
TI 4	1 Pension Accrual Adjustment	LABOR	3,900,029	261,391	2,389,446	2,225	787,775	459,192
TI 4	2 Unallowable OPEB Amortization	LABOR	(6,122,331)	(410,335)	(3,750,992)	(3,493)	(1,236,663)	(720,848)
	3 NJ BPU assessment & Deferred Depreciation & Return on CIP II	TOTPLTNET	154,169	77,078	63,400	13	590	13,088
	4 Unicap book/tax inventory	TOTPLTNET	30,217	15,107	12,426	3	116	2,565
	5 W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	23,799	217,551	203	71,724	41,808
	6 Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clause -Deferal Fuel, SBC)	not_used	0	0	0	0	0	0
	7 Capitalized Interest - Section 263A	TOTPLT	254,491	118,734	117,343	40	1,073	17,301
	8 Materials & Supplies Reserve	TOTPLT	(659,085)	(307,498)	(303,897)	(103)	(2,780)	(44,807)
TI 4	9 TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	(73,335,338)	(74,592,580)	(24,762)	(2,113,735)	(10,559,638)

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 19 of 35

COS Test Year - 12 Months Actual 2016

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
TI TI		DEVELOPMENT OF INCOME TAXES CONTINUED TAX ADJUSTMENTS - STATE							
TI		Reverse TEFA	TEFA_04	0	0	0	0	0	0
TI	53		TOTPLT	78,560,441	36,652,642	36,223,345	12,227	331,370	5,340,857
TI	54		DEPREXP	23,048,241	10,607,454	10,659,226	3,538	271,702	1,506,321
TI	55		TOTPLTNET	0	0	0	0	0	0
TI		TOTAL TAX ADJUSTMENTS - STATE		101,608,681	47,260,095	46,882,572	15,765	603,071	6,847,178
TI	57								
TI		TAXABLE NET INCOME - STATE		489,101,934	245,951,369	195,798,515	51,812	4,511,959	42,788,279
TI	59			44,019,174	22,135,623	17,621,866	4,663	406,076	3,850,945
TI	60		TOTPLTNET	0	0	0	0	0	0
TI		TOTAL STATE INCOME TAX LIABILITY		44,019,174	22,135,623	17,621,866	4,663	406,076	3,850,945
TI	62								
TI		TAXABLE NET INCOME - FEDERAL		343,474,078	176,555,650	131,294,077	31,384	3,502,811	32,090,156
TI	64			120,215,927	61,794,478	45,952,927	10,984	1,225,984	11,231,554
TI	65		not_used	0	0	0	0	0	0
TI	66	Not Used TOTAL FEDERAL INCOME TAX LIABILITY	not_used	0	0	0	0	0	0
TI				120,215,927	61,794,478	45,952,927	10,984	1,225,984	11,231,554
TI	68								
TI TI	69	TOTAL INCOME TAX EXPENSE		164,235,101	83,930,101	63,574,793	15,648	1,632,060	15,082,500
				164,235,101	63,930,101	03,574,795	15,646	1,032,060	15,082,500
TI TI	71 72								
TI	72								
ΤΪ	73								
TI	75								
TI	76								
ΤΪ	70								
Τİ	78								
τi	79								
TI	80								
TI	81								
TI	82								
TI	83								
TI	84								
TI		TAX RATES							
TI		FEDERAL TAX RATE - CURRENT	35.0	00%					
TI		NEW JERSEY CORP BUSINESS TAX RATE		00%					
TI		CUSTOMER ACCT UNCOLLECTIBLE RATE		000%					
TI		EFFECTIVE TAX RATE		850%					

 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

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 20 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
TI		DEVELOPMENT OF OPERATING INCOME ADJUSTED							
TI TI	98	G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
τi			DEPREXP	156,532,670	72,040,773	72,392,387	24,032	1,845,267	10,230,212
τi		Previously Ded Amort-Reacq Bonds	not used	0	12,040,110	12,002,001	24,002	1,040,201	10,200,212
TI		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
TI		Clause - Deferred Fuel	not_used	0	Ő	0	0 0	0	0
TI	104		not used	0	0	0	0	0	0
TI		AFUDC / IDC	TOTPLT	124,561	58,114	57,433	19	525	8,468
TI	106	Capitalized interest-Section 263A	TOTPLT	(254,491)	(118,734)	(117,343)	(40)	(1,073)	(17,301)
TI	107	Cost of removal	TOTPLT	) Ó	Ó	) Ó	Ó	Ó	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 Deductions	not_used	0	0	0	0	0	0
TI	111	Deferred Comp - Officers	LABOR	5,518	370	3,381	3	1,115	650
TI	112	*Deduction of Securitizartion	not_used	0	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(85,318)	(5,718)	(52,272)	(49)	(17,234)	(10,045)
TI	114	3rd Party Claims	TOTPLT	(97)	(45)	(45)	(0)	(0)	(7)
TI	115	Deferred Return on CIP II	TOTPLT	(26,238)	(12,241)	(12,098)	(4)	(111)	(1,784)
TI	116	Deferred Depreciation on CIP II	TOTPLT	(12,006)	(5,602)	(5,536)	(2)	(51)	(816)
TI		Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
TI		Contribution in Aid of Construct	TOTPLTNET	573,555	286,754	235,867	48	2,194	48,693
TI		Pension Accrual Adjustment	LABOR	(3,900,029)	(261,391)	(2,389,446)	(2,225)	(787,775)	(459,192)
TI		Unallowable OPEB Amortization	LABOR	6,122,331	410,335	3,750,992	3,493	1,236,663	720,848
TI		Fin Def-Energy Competition Act Ct	TOTPLT	518	242	239	0	2	35
TI		Rabbi Trust Unrealized Losses	LABOR	2,291	154	1,404	1	463	270
TI		Additional Real Estate Taxes	TOTPLT	370,590	172,900	170,875	58	1,563	25,194
TI		PIP Adjustment	LABOR	163,297	10,945	100,048	93	32,985	19,227
TI		Medicare Subsidy - Temp NC	LABOR	(316,199)	(21,192)	(193,727)	(180)	(63,870)	(37,229)
TI		Misc	TOTPLT	141,450	65,994	65,221	22	597	9,616
TI		Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(115,925)	(57,958)	(47,672)	(10)	(443)	(9,842)
TI		Legal Reserves	LABOR	53,487	3,585	32,770	31	10,804	6,298
TI		Line Pack Adjustment	TOTPLT	31,240	14,575	14,405	5	132	2,124
TI TI		Materials & Supply Investment Tax Credit	TOTPLT	659,085	307,498	303,897	103	2,780	44,807
TI		TOTAL DEFERRED INCOME TAX	TOTPLT	(1,268,004) 158,802,288	(591,592) 72,297,766	(584,663) 73,726,117	(197) 25,200	(5,348) 2,259,184	(86,204) 10,494,021
ΤΪ	132			130,002,200	12,291,100	73,720,117	23,200	2,239,184	10,494,021
Ť	133								
TI		This Section is not used at this time							
ΤΪ		PROFORMA OPERATING INCOME ADJUSTMENTS							
TI		Not Used	not_used	0	0	0	0	0	0
TI		Not Used	not_used	0	0	0	0	0	0
TI		Not Used	not_used	0	0	0	0	0	0
TI	139		noi_useu	0	0	0	0	0	0
τi	140								
TI		OPERATING INCOME ADJUSTED		290,398,839	148,454,530	113,068,309	25,378	2,381,216	26,469,406
ΤΪ	143			200,000,000	1-10,-10-1,000	110,000,000	20,010	2,001,210	20,100,100
	444								

TI 144

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

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COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
LR LR LR	1 2 3								
LR	4	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO M	792,921	0	792,921	0	0	0
LR	5	G813 GAS SUPPLY LABOR EXPENSE	EXP 813	4,135,706	0	4,135,706	0	0	0
LR	6	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	0	246,879	0	0	0
LR		G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	0	461,212	0	0	0
LR	8								
LR		DISTRIBUTION LABOR EXPENSE							
LR	10								
LR	11		TLABDO	0	0	0	0	0	0
LR	12		EXP_871	0	0	0	0	0	0
LR	13		EXP_872	0	0	0	0	0	0
LR	14		EXP_874	13,057,133	6,751,526	6,305,608	0	0	0
LR	15		EXP_8757	1,194,470	0	1,194,470	0	0	0
LR	16		EXP_878	5,986,888	1,519,780	0	0	0	4,467,108
LR	17	G879 Customer Installations - Total	EXP_879	80,906,789	0	80,906,789	0	0	0
LR	18		EXP_8801	2,537,720	571,534	1,680,217	0	0	285,968
LR	19		EXP_8803	0	0	0	0	0	0
LR	20		EXP_881	0	0	0	0	0	0
LR	21	Total Operation		103,683,001	8,842,840	90,087,085	0	0	4,753,077
LR	22								
LR	23		TLABDM	0	0	0	0	0	0
LR	24	G886 Structures & Improvements	EXP_886	1,646,174	789,321	740,808	263	0	115,781
LR	25		EXP_887	5,402,667	0	5,402,667	0	0	0
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	0	2,314,353	0	0	0
LR	28	G892 Services	EXP_892	2,074,639	2,074,639	0	0	0	0
LR	29		EXP_893	7,565,228	0	0	0	0	7,565,228
LR	30		EXP_894	98,629 0	0	0	98,629 0	0	0
LR LR	31 32	Not Used	not_used	°	0	0 8,457,828	-	0	7 001 000
LR				19,101,689	2,863,960		98,892	0	7,681,009
LR	33 34	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	11,706,799	98,544,912	98,892	0	12,434,086
LR		G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	0	1,469,507	0	34,490,229	8,172,505
LR		G907-G910, xDSM CUST SERV & INFO EXP	CUSTS I	2,378,255	0	1,525,802	0	34,490,229 852,453	0,172,505
LR		G911-G916 SALES EXPENSE	SALESEXP	269,430	0	269,430	0	052,455	0
LR		ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	297,223	2,285,808	3,291	834,857	481,211
LR		Employee Pension/Benefits Acct G926	LABOR	3,502,550	237,223	2,205,000	5,291	004,007	401,211
LR	40		EABOR	0	0	0	0	0	0
LR		TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	12,004,022	109,732,177	102,184	36,177,540	21,087,802
LR	42			110,100,120	12,004,022	100,102,111	102,104	33,177,540	21,001,002
LR	43								
LR	44								
LR	45								
LR	46								
LR	47								
IP	/18								

LR LR LR LR LR

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 22 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
110.	NO.	DEGONITION	BAOIO	(1)	(2)	(3)	(4)	(5)	(6)
CA CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR							
CA	-	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA		PRODUCTION PLANT - G304-G347	PRODPLT	727,439	0	727,439	Ő	0	ů
CA		STORAGE PLANT - G360-G363	STORPLT	312,169	0	312,169	0	ů 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	396,140	371,792	132	0	58,108
CA	10	G376 Mains	PLT_376	116,314,171	0	116,314,171	0	0	0
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	0	4,127,895	0	0	0
CA	13	G380 Services	SERVICES	397,544,204	397,544,204	0	0	0	0
CA	14	G381 Meters	PLT_381	36,350,464	0	0	0	0	36,350,464
CA	15	G382 Meter Installations	PLT_382	202,082	0	0	0	0	202,082
CA	16	G383-384 House Regulators & Install	PLT_3834	149,016	149,016	0	0	0	0
CA	17	G385 Ind Reg & Meas Eqmt	PLT_385	11,305,357	5,652,678	0	0	0	5,652,678
CA		TOTAL DISTRIBUTION PLANT		566,819,360	403,742,038	120,813,858	132	0	42,263,332
CA	19								
CA		COMMON PLANT	COMPLT	0	0	0	0	0	0
CA		GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	6,517,814	3,359,507	3,153,027	1,121	0	4,161
CA	22								
CA	23			574 070 700		405 000 400	4.050	9	10 007 100
CA CA	24 25	TOTAL CAPITAL ADDITIONS		574,376,783	407,101,545	125,006,492	1,253	0	42,267,493
CA	25								
CA	20 27								
CA	28								
CA	20								
CA	30								
CA	31								
CA	32								
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### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 23 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF AF AF	2 3 4	CAPACITY RELATED							
AF AF AF AF AF AF	5 6 7 8 9 10	Peak-Hour Sendout - delivery Staff Average and Peak Allocator - delivery	PEAKHOUR_04 AVGPEAK_04	1,287 1					
AF AF AF AF AF AF	11 12 13 14 15 16								
AF AF AF AF AF AF	17 18 19 20	<u>COMMODITY RELATED</u> Annual transported gas @mtr - delivery Balancing therms - delivery Annual transported gas @mtr - access Annual transported gas @mtr - meters	TRANSPORT_04 BALANCE_04 TRANSPORT_03 TRANSPORT_07	2,461,249,717 1,393,064,631 2,461,249,717 2,461,249,717					
AF AF AF AF AF AF	23 24 25 26 27 28 29	TEFA \$ responsibility W/N - delivery	TEFA_04	0					
AF AF AF AF AF AF	30 31 32 33 34 35 36								
AF AF AF AF AF AF	39 40 41 42 43	Number of Customers Transported Gas at Meter (calendar)		1,816,880 2,461,249,717					
AF AF AF AF AF	44 45 46 47 48								

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

# EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 24 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF AF AF AF	50 51	ALLOCATION FACTOR TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS CUSTOMER RELATED							
AF	53								
AF	54	G380 services - access	SERVICES_03	1,215,971,988					
AF	55	Cust Installns LDC G879 - delivery	CINST_04	100					
AF		Avg Customer Bills - delivery	CUSTAVG_04	1,103,707					
AF		Avg Customer Bills - cust svs	CUSTAVG_06	1,103,707					
AF		G381 meters - measurement	SMMETERS_07	95,374,258					
AF	59								
AF		Billing Function costs - cust svs	BILLING_06	13,588,445					
AF		Competitive Service work - delivery	COMPSVSWK_04	100					
AF	62								
AF		Account Maint - cust svs	ACCTMAINT_06	57,801,700					
AF		G382 meter install - measurement	MTRINSTAL_07	149,490,508					
AF		G383 house regulators - access	HOUSEREG_03	27,727,735					
AF		G384 house reg install - access	HSEREGINST_03	49,550,720					
AF		G385 lrg regulators - access	LRGREG_03	2,654,025					
AF AF		G385 Irg mtrs - measurement	LRGMTR_07	46,733,414					
AF		G380 services - reserve - access	SERVICESR_03 SMMETERSR 07	302,367,424 39,638,103					
AF		G381 meters - reserve - measurement							
AF		G382 meter install - reserve -measurement G383 house regulators - reserve - access	MTRINSTALR_07 HOUSEREGR 03	70,947,689 4,745,744					
AF		G384 house reginatall - reserve - access	HSEREGINSTR 03	9,880,635					
AF			LRGREGR 03	384,163					
AF		G385 Irg regulators - reserve - access G385 Irg mtrs - reserve - measurement	LRGREGR_03 LRGMTRR_07	7,737,443					
AF		Direct LVG - delivery	DIRLVG 04	1,737,443					
AF		Direct LVG - cust svs	DIRLVG_06	1					
AF		Direct SLG - streetlights	DIRSLG 05	1					
AF		Meter Reading Costs - measurement	MRCOST 07	13,815,195					
AF		Other Utility work by Cust Ops - delivery	UTILWORK 04	4,987,422					
AF		Other Utility work by Cust Ops - delivery	UTILWORK 04	4,987,422					
AF		Direct SLG - access	DIRSLG 03	1,007,122					
AF		Direct Competitive Services - delivery	DIRCOMPSVS 04	0					
AF		Direct TSG-F - access	DIRTSGF 03	1					
AF		Direct TSG-F - delivery	DIRTSGF 04	1					
AF		Direct TSG-F - measurement	DIRTSGF_07	1					
AF	87								
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								

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

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 25 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF	07	ALLOCATION FACTOR TABLE CONTINUED							
AF		INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	99								
AF		Dummy allocator for unused lines	not used	0					
AF	101			-					
AF	102	Plant Related							
AF		Acct G301-G303 Intangible Plt	INTANGPLT	0					
AF	104	Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613					
AF	105	Production Plant Total	PRODPLT	54,051,153					
AF		Storage Plant Total	STORPLT	10,637,156					
AF		Transmission Plant Total	TRANPLT	88,966,347					
AF		Distribution Plant Total	DISTPLT	6,380,421,816					
AF		G391-G398 General Plant	GENPLT	94,801,809					
AF		Common Plant	COMPLT	78,873,337					
AF		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146					
AF		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472					
AF AF	113	Total Plant	TOTPLT	6,713,609,232					
AF		Distribution Plant x Meters & Installs	DISTPLTXMTR	E 02E 4E2 704					
AF		Acct G374-375 - Land & Structures	PLT 3745	5,935,452,701 53,869,741					
AF		Acct G374-373 - Land & Structures	PLT_3745 PLT_376	2,666,043,183					
AF		Acct G377 - Compressor Station Equip	PLT_377	2,000,043,103					
AF		Acct G378-379 - Meas & Regul Station Equip	PLT 3789	170,186,128					
AF		Acct G380 & 387.2 - Services	SERVICES	2,854,579,609					
AF		Acct G376, G380 & 387.2 - Mains & Services	MAIN SERV	5,520,622,792					
AF		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		Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937					
AF		Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848					
AF		Acct G383-384 - House Reg & Installation	PLT_3834	137,183,305					
AF		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964					
AF		Acct G386 - Other Property on Cust Premises	PLT_386	0					
AF		Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930					
AF	131								
AF AF	132	Total Distribution Plant Reserve	TOTDRESERVE	2.270.656.638					
AF		Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638					
AF	134		TOTPETNET	4,442,952,594					
AF	135								
AF	130								
AF	137								
AF	139								
AF		Revenue Related							
AF		Total Operating Revenue	TOTREV	939,339,375					
AF		Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	123,177,472					
AF	143								
AF	144	•							

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

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 26 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF	145	ALLOCATION FACTOR TABLE CONTINUED							
AF		INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	147								
AF	148	Expense Related							
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		Acct 871 - Distribution Load Dispatching	EXP_871	0					
AF		Acct 872 - Compressor Station Labor & Expenses	EXP_872	0					
AF		Acct 874-Mains & Services Expenses	EXP_874	20,145,891					
AF		Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940					
AF		Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451					
AF		Acct 879 - Customer Installation Expenses	EXP_879	24,548,330					
AF		Acct 880.0,.1,.2 - Other Expenses	EXP_8801	9,359,608					
AF		Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0					
AF		Acct 881 - Rents	EXP_881	20,476					
AF		Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455					
AF		Acct 887-Maint of Mains Exp	EXP_887	12,392,584					
AF		Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0					
AF		Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573					
AF		Acct 892-Main of Services Exp	EXP_892	4,033,930					
AF AF		Acct 893-Maint of Meters & House Regulators Exp Acct 894-Maint of Other Equipment	EXP_893	10,857,110					
AF	169		EXP_894	283,468					
AF		Distr Oper Exp	DISTEXPO	65,101,696					
AF		Distr Oper Exp Distr Maint Exp	DISTEXPO	35,829,120					
AF		Cust Serv & Info Expense	CUSTS I	2,140,391					
AF		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067					
AF		Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	71,088,458					
AF		Sales Expense	SALESEXP	924,164					
AF		Total O&M Expense Excl A&G Expense	TOTOMXAG	216,377,128					
AF		Total O&M Expense Excl 904 Expense	TOTOMX904	289,563,930					
AF		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	288,334,861					
AF		Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904					
AF		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	68,948,067					
AF		O&M + Capital Additions	EXPENDITURES	896,212,920					
AF	182								
AF	183	Depreciation Expense (Total)	DEPREXP	123,362,242					
AF	184								
AF	185	NJ State Income Tax (CBT)	STATEINCTAX	44,019,174					
AF		NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701					
AF	187								
AF		Labor Expense Related							
AF		Total Distribution Exp (Oper) Labor	TLABDO	103,683,001					
AF		Total Distribution Exp (Maint) Labor	TLABDM	19,101,689					
AF		Total Labor	LABOR	179,103,725					
AF	192								

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 27 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF	102	REVENUES AND BILLING DETERMINANTS							
AF	193								
AF		Base Rate Sales Revenue	SALESREV	889,088,117					
AF	196			,					
AF		Residential Service	REVRSG	654,954,964					
AF	198	Residential Heating Service	REVGSG	105,581,923					
AF AF		Residential Load Management Service Water Heating Service	REVLVG REVSLG	124,225,225 531,091					
AF	200	Water Heating Service	REVTSGF	3,794,914					
AF	202			0,101,011					
AF	203								
AF		Total Rev Req @ Desired ROR	REVREQ	889,088,117					
AF	205								
AF AF	206 207								
AF	208								
AF	209								
AF	210								
AF	211								
AF AF	212 213								
AF	213								
AF	215								
AF	216								
AF	217								
AF	218 219								
AF AF	219								
AF	221								
AF	222								
AF	223	PRESENT REVENUES FROM SALES INPUT							
AF	224			788,246,384					
AF AF		Total Sales of Gas Revenue Requirement Sales of Gas Revenues - Rates		788,246,384 788,246,384					
AF		Sales of Gas Revenues - Other		00,240,304					
AF	228								
AF	229								
AF	230								
AF AF	231 232								
AF		RATE OF RETURN							
AF	234	Rate of Return (Equalized)	SCH AF, LN ###	7.40%					
AF	235								
AF	236								
AF AF	237 238								
AF	238								
AF	239								

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

### EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 28 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP AP		ALLOCATION PROPORTIONS TABLE EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP AP	4 5	CAPACITY RELATED							
AP AP AP	6 7 8		PEAKHOUR_04 AVGPEAK_04	1.000000 1.000000	0.000000 0.000000	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP AP	9 10 11 12								
AP AP AP AP	13 14 15 16								
AP AP AP	17 18 19	COMMODITY RELATED Annual transported gas @mtr - delivery Balancing therms - delivery	TRANSPORT_04 BALANCE_04	1.000000	0.000000 0.000000	1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP	21 22		TRANSPORT_03 TRANSPORT_07	1.000000 1.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000
AP AP AP AP AP AP	24 25 26 27 28		TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP AP AP AP	29 30 31 32 33 34								
AP AP AP	35 36 37	BILLING DETERMINANTS							
AP AP AP AP AP AP	38	Number of Customers Transported Gas at Meter (calendar)		0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP AP AP	44 45 46 47 48								

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

# EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 29 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP	50	ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP AP		CUSTOMER RELATED							
AP	53			4 000000	4 000000	0.000000	0.000000	0.000000	0.000000
AP		G380 services - access	SERVICES_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP AP		Cust Installns LDC G879 - delivery	CINST_04	1.000000	0.000000	1.000000 1.000000	0.000000	0.000000	0.000000
AP		Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.000000		0.000000	0.000000	0.000000
		Avg Customer Bills - cust svs	CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		G381 meters - measurement	SMMETERS_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP AP	59			4 000000	0 000000	0.000000	0.000000	1 000000	0.000000
		Billing Function costs - cust svs	BILLING_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	62								
AP		Account Maint - cust svs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		G382 meter install - measurement	MTRINSTAL_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G383 house regulators - access	HOUSEREG_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G384 house reg install - access	HSEREGINST_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 Irg regulators - access	LRGREG_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 Irg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G380 services - reserve - access	SERVICESR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G382 meter install - reserve -measurement	MTRINSTALR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct LVG - cust svs	DIRLVG_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP		Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	81								
AP		Direct SLG - access	DIRSLG_03	1.000000	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
AP	84	Direct TSG-F - access	DIRTSGF_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - delivery	DIRTSGF_04	1.000000	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	1.000000
AP	87								
AP	88	Direct - RSG - delivery	DIRRSG_04	1.000000	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	1.000000	0.000000	0.000000	0.000000
AP	93								

AP AP AP

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 30 of 35

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP	98								
AP AP AP	101	Dummy allocator for unused linesDummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP AP	103 104	<u>Plant Related</u> Acct G301-G303 Intangible Plt Acct G399.10-23 Oth Tangible Plt Production Plant Total	INTANGPLT TANGPLT PRODPLT	0.000000 1.000000 1.000000	0.000000 (0.032598) 0.000000	0.000000 0.022779 1.000000	0.000000 (0.000011) 0.000000	0.000000 0.795022 0.000000	0.000000 0.214808 0.000000
AP AP AP	107 108	Storage Plant Total Transmission Plant Total Distribution Plant Total	STORPLT TRANPLT DISTPLT	1.000000 1.000000 1.000000	0.000000 0.000000 0.479488	1.000000 1.000000 0.450018	0.000000 0.000000 0.000160	0.000000 0.000000 0.000000	0.000000 0.000000 0.070334
AP AP AP AP	110 111	G391-G398 General Plant Common Plant Accts C389-C399, G391-E398 Com & Gen Plt Total Prod, Storage, Transmission, & Dist Plant	GENPLT COMPLT COMGENPLT PSTDPLT	1.000000 1.000000 1.000000 1.000000	0.515435 0.307414 0.420964 0.468213	0.483755 0.312090 0.405795 0.462952	0.000172 0.000103 0.000140 0.000156	0.000000 0.299990 0.136238 0.000000	0.000638 0.080403 0.036863 0.068680
AP AP AP	113 114	Total Plant	TOTPLT	1.000000	0.466553	0.461089	0.000156	0.004218	0.067984
AP AP AP	117 118	Acct G374-375 - Land & Structures Acct G376 - Mains Acct G377 - Compressor Station Equip	PLT_3745 PLT_376 PLT_377 PLT_377	1.000000 1.000000 0.000000	0.479488 0.000000 0.000000	0.450018 1.000000 0.000000	0.000160 0.000000 0.000000	0.000000 0.000000 0.000000	0.070334 0.000000 0.000000
AP AP AP AP	120 121	Acct G378-379 - Meas & Regul Station Equip Acct G380 & 387.2 - Services Acct G376, G380 & 387.2 - Mains & Services Acct G381 - House Meters	PLT_3789 SERVICES MAIN_SERV PLT 381	1.000000 1.000000 1.000000 1.000000	0.000000 1.000000 0.517076 0.000000	1.000000 0.000000 0.482924 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 1.000000
AP AP AP	123 124 125	Acct G382 - Meter Installations Acct G381,382, & 385 - Meters Acct G381-384 - Meters & House Regulators	PLT_382 METERPLT PLT_3814	1.000000 1.000000 1.000000	0.000000 0.000000 0.253851	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	1.000000 1.000000 0.746149
AP AP AP AP	127 128	Acct G382-384 - House Reg & Install & Meter Install Acct G383-384 - House Reg & Installation Acct G385 - Ind & Com Meas & Regul Station Equip Acct G386 - Other Property on Cust Premises	PLT_3824 PLT_3834 PLT_385 PLT_386	1.000000 1.000000 1.000000 0.000000	0.484451 1.000000 0.500000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.515549 0.000000 0.500000 0.000000
AP AP AP	130 131 132	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP AP AP AP	134 135 136		TOTDRESERVE <b>TOTPLTNET</b>	1.000000 1.000000	0.401189 0.499959	0.558634 0.411236	0.000298 0.000083	0.004987 0.003825	0.034891 0.084897
AP AP AP AP	137 138 139 140								
AP AP AP	141 142 143	Intra Dept Rev Req - 5.62% GS / 94.38% LV	<b>TOTREV</b> INTRAREV	1.000000 1.000000	0.378911 0.188477	0.428058 0.711191	0.000460 0.000000	0.087292 0.016233	0.105279 0.084099

AP 144

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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP		INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	147								
AP		Expense Related							
AP	149	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	150	Other Storage Plant O&M Expense	STOREXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	151	Transmission Plant O&M Expense	TRANEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	152	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.517076	0.482924	0.000000	0.000000	0.000000
AP		Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP		Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP		Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 881 - Rents	EXP_881	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP		Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 892-Main of Services Exp	EXP_892	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP AP		Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP AP	169		DIGTEVED	4 000000	0.005040	0.00007	0.000000	0.000000	0.440007
AP AP		Distr Oper Exp	DISTEXPO DISTEXPM	1.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP		Distr Maint Exp Cust Serv & Info Expense	CUSTS I	1.000000 1.000000	0.171585 0.000000	0.508805 0.641564	0.007931 0.000000	0.000000 0.358436	0.311679
AP		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.033298	0.000000	0.356436	0.000000 0.185182
AP		Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.000000	0.053298	0.000000	0.768781	0.179607
AP		Sales Expense	SALESEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.155833	0.415425	0.001313	0.266331	0.161098
AP		Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	0.099547	0.479862	0.001288	0.266491	0.152811
AP		Total O&M Expense Excl So4 Expense Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	0.099971	0.477645	0.001200	0.267627	0.153463
AP		Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	0.076164	0.585746	0.000843	0.213935	0.123312
AP		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP		O&M + Capital Additions	EXPENDITURES	1.000000	0.500814	0.308808	0.000418	0.089424	0.100537
AP	182				0.000011	0.000000	0.000110	0.000 12 1	0.100001
AP		Depreciation Expense (Total)	DEPREXP	1.000000	0.460228	0.462475	0.000154	0.011788	0.065355
AP	184		2 = 1 (=)		0.100220	0.102.110	0.000101	0.011100	0.000000
AP		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.502863	0.400323	0.000106	0.009225	0.087483
AP		NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.124144	0.591002	0.000511	0.173716	0.110627
AP	187								
AP	188	Labor Expense Related							
AP		Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.085287	0.868870	0.000000	0.000000	0.045842
AP		Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.149932	0.442779	0.005177	0.000000	0.402112
AP	191	Total Labor	LABOR	1.000000	0.067023	0.612674	0.000571	0.201992	0.117741
AP	192								

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

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Image: constraint of the	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement	
AP       194       0.00000       0.39807       0.39642       0.00048       0.082175       0.11069         AP       197       Residential Service <b>PEVRSG</b> 1.00000       0.44276       0.33428       0.00000       0.111678       0.11069         AP       197       Residential Service <b>PEVRSG</b> 1.00000       0.442376       0.33428       0.00000       0.011915       0.08239       0.11069         AP       197       Residential Leafing Service <b>PEVRG</b> 1.00000       0.077657       0.72893       0.00000       0.01915       0.08239       0.00524       0.000559         AP       207       Water Healing Storage Service <b>REVRG</b> 1.00000       0.17657       0.72893       0.00000       0.11959       0.00524       0.00559       0.00524       0.00559       0.00559       0.00524       0.00559       0.00524       0.00559       0.00559       0.00559       0.00524       0.00559       0					(1)	(2)	(3)	(4)	(5)	(6)	
AP       195       Base Rate Siles Revenue       SALESRU       100000       0.39897       0.308462       0.00246       0.002176       0.111081         AP       197       Residential Service       REVRSC       1000000       0.443264       0.308462       0.000000       0.111378       0.111001         AP       197       Residential Service       REVRSC       1.000000       0.443264       0.000000       0.113350       0.00258         AP       208       Water Heating Service       REVRC       1.000000       0.111080       0.05862       0.00048       0.00258       0.00028       0.00028         AP       208       Water Heating Service       REVRC       1.000000       0.31920       0.00048       0.00258       0.00258       0.00028       0.00028         AP       208       Contare Heating Service       REVRC       1.000000       0.39867       0.38662       0.00048       0.002178       0.00028         AP       208       Contare Heating Service       REVRC       1.000000       0.39867       0.38662       0.00048       0.002178       0.111089         AP       201       Contare Heating Service       REVRC       1.000000       0.388607       0.38662       0.00048       0.00024											
AP         197         Residential Service         REVRSG         1.00000         0.443276         0.33428         0.00000         0.11178         0.11019           AP         198         Residential feating Service         REVSG         1.00000         0.443276         0.33428         0.00000         0.011978         0.110019           AP         198         Residential feating Service         REVSG         1.00000         0.11757         0.72803         0.00000         0.013191         0.00000           AP         108         Residential feating Service         REVSG         1.00000         0.113712         0.728033         0.00000         0.114810         0.00000           AP         200         Mater hearing Storage Service         REVREQ         1.00000         0.339807         0.336462         0.00048         0.092176         0.111069           AP         203         Mater hearing Storage Service         REVREQ         1.00000         0.39887         0.386462         0.00486         0.092176         0.111069           AP         203         Mater hearing Storage Service         REVREQ         1.00000         0.39887         0.386462         0.00486         0.092176         0.111069           AP         203         AP	AP	195	Base Rate Sales Revenue	SALESREV	1.000000	0.399807	0.396462	0.000486	0.092176	0.111069	
AP         199         Residentialing sorvice         REV.VG         1.000000         0.177637         0.728093         0.000000         0.03915         0.008055           AP         200         Vater Haining Sorvice         REVSL O         1.00000         0.177637         0.728093         0.00000         0.013915         0.008055           AP         201         Water Haining Sorvice         REVSL O         1.00000         0.137102         0.15282         0.00000         0.013915         0.008055           AP         201         Vater Haining Sorvice         REVREO         1.00000         0.399607         0.39642         0.000486         0.022176         0.111069           AP         201         Sorvice         REVREO         1.00000         0.399607         0.39642         0.000486         0.022176         0.111069           AP         201         Sorvice         REVREO         1.00000         0.399607         0.39642         0.000486         0.022176         0.111069           AP         201         Sorvice	AP	197	Residential Service								
AP       200       Water Nealing Service       REVSLG       1.000000       0.0586862       0.115990       0.030205       0.002254       0.000069         AP       201       Cold Rev Reg ® Desired ROR       REVSG       1.00000       0.137102       0.732258       0.000089       0.144850       0.0002519         AP       203       Cold Rev Reg ® Desired ROR       REVRCO       1.00000       0.395807       0.396462       0.000486       0.0922176       0.111089         AP       203       Cold Rev Reg ® Desired ROR       REVRCO       1.000000       0.395807       0.396462       0.000486       0.0922176       0.111089         AP       203       Cold Rev Reg ® Desired ROR       REVRCO       1.000000       0.395807       0.396462       0.000486       0.0922176       0.111089         AP       203       Cold Rev Reg ® Desired ROR       REVRCO       1.000000       0.395807       0.396462       0.000486       0.0922176       0.111089         AP       203       Cold Rev Reg ® Desired ROR       REVRCO       REVRCO       REVRCO       0.00007       0.00008       0.00007       0.00007       0.00007       0.00007       0.00007       0.00007       0.00000       0.000000       0.000000       0.000000       0.000000<											
AP       201       Water Maning Storage Service       REVTSOF       1.00000       0.137102       0.752828       0.000000       0.104850       0.005219         AP       203											
AP       202         AP       203       Total Rov Reg @ Desined ROR       REVREQ       1.00000       0.399807       0.396462       0.000466       0.092176       0.111089         AP       203       AP       203       AP       203       AP       203         AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       203       AP       214       AP       215       AP       216       AP       221       AP       225       Deal Set of Gas Rovenues - Calos at set of Gas Rovenues - Calos at set of Gas Rovenue											
AP       201       Total Rev Reg @ Desired ROR       REVREQ       1.00000       0.399807       0.398462       0.000486       0.092176       0.111069         AP       205<	AP	202		REVISGE	1.000000	0.137102	0.752828	0.000000	0.104850	0.005219	
AP       205         AP       206         AP       207         AP       208         AP       208         AP       201         AP       210         AP       211         AP       212         AP       213         AP       214         AP       214         AP       214         AP       216         AP       216         AP       216         AP       216         AP       218         AP       220         AP       221         AP       222         AP       223         AP       224         AP       225         Stase of Gas Revenues Requirement       1.000000       1.000000       1.000000       1.000000         AP       226       Stase of Gas Revenues											
AP       206         AP       207         AP       208         AP       209         AP       210         AP       211         AP       213         AP       214         AP       224         AP       225         AP       225         AP       226         AP       226         AP       226 <td< td=""><td></td><td></td><td></td><td>REVREQ</td><td>1.000000</td><td>0.399807</td><td>0.396462</td><td>0.000486</td><td>0.092176</td><td>0.111069</td></td<>				REVREQ	1.000000	0.399807	0.396462	0.000486	0.092176	0.111069	
AP       207         AP       208         AP       209         AP       201         AP       211         AP       212         AP       212         AP       213         AP       214         AP       214         AP       212         AP       214         AP       216         AP       218         AP       221         AP       221         AP       222         PESENT REVENUES FROM SALES INPUT       1.000000         AP       223         AP       224         AP       225         Salis of Gas Revenues Realisment       1.000000       1.000000       1.000000       1.000000         AP       225       Salis of Gas Revenues Realisment       1.000000       0.000000       0.00											
AP       209         AP       210         AP       211         AP       212         AP       213         AP       214         AP       215         AP       216         AP       218         AP       219         AP       210         AP       216         AP       218         AP       220         AP       221         AP       221         AP       215         AP       216         AP       217         AP       218         AP       220         AP       221         AP       221         AP       223         AP       223         AP       225         Tatal Sales of Gas Revenue Requirement       1.000000       1.000000       1.000000       1.000000         AP       225         Sales of Gas Revenues - Other       0.000000       0.000000       0.000000       0.000000         AP       231         AP       232            AP											
AP       210         AP       211         AP       212         AP       213         AP       214         AP       214         AP       215         AP       216         AP       216         AP       216         AP       217         AP       218         AP       219         AP       221         AP       221         AP       223         AP       224         AP       225         AP       226         AP       221         AP       223         AP       224         AP       225         AP       226         AP       236         AP       236         AP       236 <td< td=""><td>AP</td><td>208</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	AP	208									
AP       211         AP       212         AP       213         AP       214         AP       215         AP       216         AP       217         AP       218         AP       218         AP       219         AP       210         AP       218         AP       218         AP       220         AP       221         AP       223         P       224         AP       225         Sales of Gas Revenues Requirement       1.000000       1.000000       1.000000         AP       225       Sales of Gas Revenues - Other											
AP       212         AP       213         AP       214         AP       215         AP       216         AP       217         AP       218         AP       219         AP       220         AP       221         AP       222         AP       223         AP       224         AP       225         AP       226         AP       225         AP       226         AP       225         Sales of Gas Revenue Requirement       1.000000       1.000000       1.000000       1.000000         AP       225         AP       226             AP       226              AP       226               AP       226               AP       226               AP       236											
AP       213         AP       214         AP       215         AP       216         AP       217         AP       218         AP       220         AP       221         AP       222         P       223         P       224         AP       225         Calal Sales of Gas Revenue Requirement       1.000000       1.000000       1.000000       1.000000         AP       225       Sales of Gas Revenues - Rates       1.000000       1.000000       1.000000       1.000000       1.000000         AP       225       Sales of Gas Revenues - Rates       0.000000<											
AP       214         AP       215         AP       216         AP       217         AP       218         AP       218         AP       219         AP       219         AP       210         AP       210         AP       210         AP       220         AP       23         AP       23         A											
AP       215         AP       216         AP       217         AP       218         AP       218         AP       219         AP       220         AP       220         AP       221         AP       223         PESENT REVENUES FROM SALES INPUT         AP       224         AP       223         PESENT REVENUES FROM SALES INPUT         AP       224         AP       225         Sales of Gas Revenue Requirement       1.000000       1.000000       1.000000         AP       225         Sales of Gas Revenues - Other       0.000000       0.000000       0.000000       0.000000         AP       225         AP       230											
AP       216         AP       217         AP       218         AP       219         AP       220         AP       221         AP       221         AP       223         PESENT REVENUES FROM SALES INPUT         AP       223         AP       223         P       224         AP       225         Cal Sales of Gas Revenue Requirement       1.000000       1.000000       1.000000       1.000000         AP       225       Sales of Gas Revenues - Rates       0.000000       0.000000       0.000000       0.000000       0.000000         AP       226       Sales of Gas Revenues - Other       0.000000											
AP       217         AP       218         AP       219         AP       220         AP       220         AP       221         AP       222         AP       223         P       224         AP       225         Total Sales of Gas Revenue Requirement       1.00000       1.00000       1.00000       1.00000         AP       226       Sales of Gas Revenues - Rates       1.00000       1.000000       1.000000       1.000000       1.000000         AP       226       Sales of Gas Revenues - Other       0.000000       0.000											
AP       218         AP       219         AP       220         AP       221         AP       221         AP       222         AP       223         PESENT REVENUES FROM SALES INPUT       1.000000       1.000000       1.000000         AP       225         AP       226         AP       225       Total Sales of Gas Revenue Requirement       1.000000<											
AP       219         AP       220         AP       221         AP       223         P       223         P       224         AP       224         AP       225         Sales of Gas Revenue Requirement       1.00000       1.00000       1.00000       1.00000         AP       226       Sales of Gas Revenues - Rates       1.00000       1.00000       1.00000       1.000000       0.00000       0.00000       0.00000       0.00000       0.00000       0.00000											
AP       220         AP       221         AP       223         PESENT REVENUES FROM SALES INPUT       100000         AP       223         AP       224         AP       225         Sales of Gas Revenue Requirement       1.000000         AP       226         Sales of Gas Revenues - Rates       0.00000         AP       227         Sales of Gas Revenues - Other       0.000000         AP       228         AP       230         AP       231         AP       232         AP       230         AP       231         AP       232         AP       230         AP       231         AP       232         AP       232         AP       232         AP       233         AP       234         AP       234         AP       235         AP       236         AP       236         AP       236         AP       236         AP       236         AP       238											
AP       221         AP       223         PRESENT REVENUES FROM SALES INPUT         AP       224         AP       225         AP       225         Sales of Gas Revenue Requirement       1.000000       1.000000       1.000000         AP       227       Sales of Gas Revenues - Rates       0.000000       0.000000       0.000000       0.000000         AP       227       Sales of Gas Revenues - Other       0.000000       0											
AP       222         AP       223         P       224         AP       225         Case and case Revenue Requirement       1.00000       1.000000       1.000000       1.000000         AP       226       Sales of Gas Revenues - Rates       1.000000       1.000000       1.000000       1.000000       1.000000         AP       226       Sales of Gas Revenues - Rates       0.000000       0.0000											
AP       224         AP       225         AP       225         Case of Gas Revenues - Rates       1.00000       1.000000       1.000000       1.000000         AP       225       Sales of Gas Revenues - Rates       1.000000       1.000000       1.000000       1.000000       1.000000         AP       226       Sales of Gas Revenues - Rates       0.00000       0.00000       0.000000       0.000000       0.00000       0.000000       0.000000       0.000000       0.000000       <											
AP       225       Total Sales of Gas Revenue Requirement       1.00000       0.00000	AP	223	PRESENT REVENUES FROM SALES INPUT								
AP       226       Sales of Gas Revenues - Rates       1.000000       1.000000       1.000000       1.000000       1.000000       0.00000       0.00000       0.00000       0.00000       0.00000       0.00000       0.00000       0.00000       0.00000       0.00000       0.00000       0.000000       0.00000       0											
AP       227       Sales of Gas Revenues - Other       0.00000       0											
AP       228         AP       230         AP       231         AP       232         AP       233         AP       234         AP       235         AP       236         AP       237         AP       239											
AP       229         AP       230         AP       232         AP       232         AP       233         AP       234         AP       235         AP       236         AP       237         AP       239					0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
AP       230         AP       231         AP       232         AP       233         AP       234         AP       235         AP       236         AP       238         AP       239											
AP       231         AP       232         AP       233         AP       234         AP       235         AP       236         AP       237         AP       238         AP       239											
AP       232         AP       233         AP       234         AP       235         AP       236         AP       237         AP       238         AP       239											
AP       233         AP       234         AP       235         AP       236         AP       237         AP       238         AP       239											
AP       234         AP       235         AP       236         AP       237         AP       238         AP       239											
AP       235         AP       236         AP       237         AP       238         AP       239											
AP       236         AP       237         AP       238         AP       239											
AP     237       AP     238       AP     239											
AP 238 AP 239											
AP 239	AP										
AD 240		239									
Ar 240	AP	240									

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

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 33 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
ADA ADA ADA		ALLOCATED DIRECT ASSIGNMENTS DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	4	Account 904 - Uncollectible Accounts							
ADA	5	Residential Service	REVRSG	654,954,964	654,954,964	654,954,964	654,954,964	654,954,964	654,954,964
ADA	6	Residential Heating Service	REVGSG	105,581,923	105,581,923	105,581,923	105,581,923	105,581,923	105,581,923
ADA		Residential Load Management Service	REVLVG	124,225,225	124,225,225	124,225,225	124,225,225	124,225,225	124,225,225
ADA		Water Heating Service	REVSLG	0	0	0	0	0	0
ADA		Water Heating Storage Service	REVTSGF	3,794,914	3,794,914	3,794,914	3,794,914	3,794,914	3,794,914
ADA	10								
ADA		Total 904-Unollectible	EXP_904	888,557,026	888,557,026	888,557,026	888,557,026	888,557,026	888,557,026
ADA	12								
ADA		Total 904-Unollectible	EXP_904	1.000000	0.400005	0.396630	0.000000	0.092230	0.111135
ADA	14	Additional Net Write Offered Date	EXP 004	0	0	0	0	0	0
ADA ADA	15	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
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		Rev Req (cal) to Customers Late Payment fees		•	0	0		0	•
ADA		Residential Service	REVRSG	0	0	0	0	0	0
ADA		Residential Heating Service	REVGSG	105,581,923	105,581,923	105,581,923	105,581,923	105,581,923	105,581,923
ADA ADA		Residential Load Management Service Water Heating Service	REVLVG REVSLG	124,225,225 0	124,225,225 0	124,225,225 0	124,225,225 0	124,225,225 0	124,225,225 0
ADA		Water Heating Storage Service	REVISEG	0	0	0	0	0	0
ADA	35	Water rieating Storage Service	KEV136I	0	0	0	0	0	0
ADA		Total Late Payment Fees	REVLATEP	229,807,148	229,807,148	229,807,148	229,807,148	229,807,148	229,807,148
ADA	37			220,001,110	220,007,110	220,001,110	220,001,110	220,001,110	220,001,110
ADA		Total Late Payment Fees	REVLATEP	1.000000	0.281021	0.566886	0.000000	0.036025	0.116068
ADA	39	······································							
ADA	40								
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### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF GAS COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 34 of 35

SCH			ALLOCATION	Total	00:			00	0.11	
NO.	NO.	DESCRIPTION	BASIS	Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement	
				(1)	(2)	(3)	(4)	(5)	(6)	
ADA	49	ALLOCATED DIRECT ASSIGNMENTS								
ADA		DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	51									
ADA		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		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		Total Available	REVAVAIL	0	0	0	0	0	0	
ADA	60									
ADA		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 71									
ADA	71									

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

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

## EXHIBIT P-9G R-1 Schedule SS-G14 R-1 Page 35 of 35

SCH NO.	LINE NO DESCRIPTION		ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RRW RRW	1 2	REVENUE REQUIREMENTS							
RRW	3	PRESENT RATES							
RRW RRW RRW RRW RRW RRW RRW RRW	6 7 8 9 10			3,924,308,636 290,398,839 7.40% 1.00 889,088,117 \$0.3612 \$40,779.07	2,006,142,292 148,454,530 7.40% 1.00 355,463,407 \$0.1444 \$16,303.75	1,527,950,128 113,068,309 7.40% 1.00 352,490,016 \$0.1432 \$16,167.37	342,947 25,378 7.40% 1.00 431,791 \$0.0002 \$19.80	32,178,594 2,381,216 7.40% 1.00 81,952,708 \$0.0333 \$3,758.86	357,694,675 26,469,406 7.40% 1.00 98,750,195 \$0.0401 \$4,529.29
RRW RRW RRW	13 14 15	CLAIMED RATE OF RETURN							
RRW RRW RRW RRW RRW RRW RRW RRW	17 18 19 20 21 22	CLAIMED RATE OF RETURN RETURN REQ FOR CLAIMED ROR SALES REVENUE REQ CLAIMED ROR REVENUE DEFICIENCY SALES REV PERCENT INCREASE REQUIRED ANNUAL BOOKED THERM SALES SALES REV REQUIRED \$/THERM REVENUE DEFICIENCY \$/THERM		7.40% 290,398,839 889,088,117 0 0,00% 2,461,249,717 \$0.3612 \$0.0000	7.40% 148,454,530 355,463,407 0 0.00% 2,461,249,717 \$0.1444 \$0.0000	7.40% 113,068,309 352,490,016 0 2,461,249,717 \$0.1432 \$0.0000	7.40% 25,378 431,791 0 0.00% 2,461,249,717 \$0.0002 \$0.0000	7.40% 2,381,216 81,952,708 0 0.00% 2,461,249,717 \$0.0333 \$0.0000	7.40% 26,469,406 98,750,195 (0) 0.00% 2,461,249,717 \$0.0401 (\$0.0000)
RRW RRW RRW RRW RRW RRW RRW RRW RRW RRW	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39								

**Functional Cost Summary** 

EXHIBIT P-9G R-1 Schedule SS-G15 R-1 Page 1 of 1

### Staff COS Results - Rate Related Revenue Requirements

	Based COS Test Year (calendar 2016)		CE ELECTRIC & COST OF SERV ENDING DECEM	ICE STUDY	values shown in \$			
		Total						
Line		Company	RSG	GSG	LVG	SLG	TSG-F	
#	FUNCTIONAL SEGMENTS	(1)	(2)	(3)	(4)	(5)	(6)	
1	Distribution Access	\$355,463,407	\$290,325,941	\$42,513,724	\$22,066,985	\$36,466	\$520,292	
2	Distribution Delivery	\$352,490,016	\$219,296,989	\$39,826,983	\$90,447,524	\$61,601	\$2,856,919	
3	Streetlighting Fixtures	\$431,791	\$0	\$0	\$0	\$431,791	\$0	
4	Customer Service	\$81,952,708	\$73,274,849	\$6,550,144	\$1,728,621	\$1,197	\$397,897	
5	Measurement	<u>\$98,750,195</u>	<u>\$72,057,184</u>	<u>\$16,691,072</u>	<u>\$9,982,096</u>	<u>\$36</u>	<u>\$19,807</u>	
6	Total rate related revenue requirement	\$889,088,117	\$654,954,964	\$105,581,923	\$124,225,225	\$531,091	\$3,794,914	

Servic	e Charge	Calo	culations														EXHIBIT P-9G R-1 Schedule SS-G16 R-1 Page 1 of 1
	(1)		(2)		(3)		(4)		(5)	(6)		(7)		(8)		(9)	Notes
				Aver	age Distribu	ution	Increase =		31.166%								
line #	Rate		istribution Access Rev Req	-	Customer Service Rev Req		asurement Rev Req		COS Indicated Total Rev Req	# of Customers		ost Based Monthly Service Charge		Current Monthly Service Charge		Proposed Limited Monthly Service Charge	
		(i	n \$1,000)	ii)	n \$1,000)	(ir	n \$1,000)	(	in \$1,000)		(	\$/month)		(\$/month)		(\$/month)	
1	RSG	\$	322,562	\$	81,587	\$	79,985	\$	484,134	1,631,506	\$	24.73	\$	5.46	\$	7.76	3 annual increases to move to 50% of cost year 2 & 3 revenue neutral via reductions in per therm charges
2	GSG	\$	46,194	\$	7,157	\$	18,113	\$	71,464	140,320	\$	42.44	\$	11.28	\$	16.55	move to costs, limited @ 1.5 times overall avg Distribution % increase
3	LVG	\$	24,555	\$	2,036	\$	11,039	\$	37,630	18,324	\$	171.13	\$	100.12	\$	146.93	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	TSG-F	\$	520	\$	398	\$	20	\$	938	37	\$	2,112.60	\$	536.08	\$	786.69	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-NF												\$	536.08	\$	786.69	set equal to new TSG-F Service Charge
6	CIG												\$	139.85	\$	183.44	increase current @ average Distribution % increase
7	CSG												\$	536.08	\$	786.69	set equal to new TSG-F Service Charge
	(1)		(2)		(3)		(4)		(5)	(6)		(7)		(8)		(9)	
Notes:								=(	2) + (3) + (4)	RSG, GSG & LVG from SS-G7 R-1, pg 2 line 1 TSG-F from COS workpapers		(5)*1000 / (6) / 12 rounded to \$.01	S	S-G11 R-1	n	based on nethodology described	

### PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC)

Net Revenue Requirement

\$000

Current Excess Unprotected ADIT Balance	270,336
Deduction Storm/Other Regulatory Asset Offset	(12,807)
Net Historic Unprotected ADIT to Return to Customers	257,528

	1	2	3	4		5	6	7	8	9	10	11			
		1 0	oturn Excose In	como Toy Eve			2. Return Historic ADIT								
		1. K	eturn Excess In	come Tax Expe	ense		Unprotected Excess ADIT Protected Excess ADIT								
	Beginning			Ending Excess		Interest On		Amortization			Amortization				
	Excess Income	Excess Income	Excess Income	Income Tax	Short-Term	Excess Income	Beginning	to	Ending	Beginning	to				
	Tax Balance	Тах	Tax Refund	Balance	Interest Rate	Tax Balance	Balance	Customers	Balance	Balance	Customers	Ending Balance			
lan 10															
Jan-18 Feb-18	8,832	8,832 6,323	-	8,832 15,155	1.42% 1.42%	(5) (14)									
Mar-18	15,155	6,634	-	21,789	1.42%	(14)									
Apr-18	21,789	0,034		21,789	1.75%	(32)									
May-18	21,789			21,789	1.75%	(32)									
Jun-18	21,789	_	_	21,789	1.75%	(32)									
Jul-18	21,789	_	_	21,789	1.75%	(32)									
Aug-18	21,789	_	-	21,789	1.75%	(32)									
Sep-18	21,789	-	-	21,789	1.75%	(32)			257,528			329,310			
Oct-18	21,789	_	(1,816)	19,974	1.75%	(32)	257,528	(2,036)	255,492	329,310	(707)	328,603			
Nov-18	19,974	_	(1,816)	18,158	1.75%	(28)	255,492	(2,036)	253,456	328,603	(707)	327,896			
Dec-18	18,158	_	(1,816)	16,342	1.75%	(25)	253,456	(2,036)	251,420	327,896	(707)	327,189			
Jan-19	16,342	_	(1,816)	14,526	1.75%	(23)	251,420	(2,036)	249,384	327,189	(707)	326,482			
Feb-19	14,526	-	(1,816)	12,710	1.75%	(20)	249,384	(2,036)	247,348	326,482	(707)	325,775			
Mar-19	12,710	-	(1,816)	10,895	1.75%	(17)	247,348	(2,036)	245,312	325,775	(707)	325,068			
Apr-19	10,895	-	(1,816)	9,079	1.75%	(15)	245,312	(2,036)	243,275	325,068	(707)	324,361			
May-19	9,079	-	(1,816)	7,263	1.75%	(12)	243,275	(2,036)	241,239	324,361	(707)	323,654			
Jun-19	7,263	-	(1,816)	5,447	1.75%	(9)	241,239	(2,036)	239,203	323,654	(707)	322,947			
Jul-19	5,447	-	(1,816)	3,632	1.75%	(7)	239,203	(2,036)	237,167	322,947	(707)	322,240			
Aug-19	3,632	-	(1,816)	1,816	1.75%	(4)	237,167	(2,036)	235,131	322,240	(707)	321,533			
Sep-19	1,816	-	(1,816)	(0)	1.75%	(1)	235,131	(2,036)	233,095	321,533	(707)	320,826			
Oct-19	(0)	-	-	(0)	1.75%	0	233,095	(2,036)	231,059	320,826	(707)	320,119			
Nov-19	(0)	-	-	(0)	1.75%	0	231,059	(2,036)	229,023	320,119	(707)	319,412			
Dec-19	(0)	-	-	(0)	1.75%	0	229,023	(2,036)	226,986	319,412	(707)	318,705			
	= Prev Col 4	From RCK-4	Total Col 2 / 12	= Col 1 + Col 2 + Col 3	Input	= (Prev Col 4 + Col 4)/2 * CP Interest Rate / 12	= Prev Col 8	Input	= Col 6 + Col 7	= Prev Col 11	Input	= Col 10 + Col 11			
Annual 2018 2019 2020		21,789 - -	(5,447) (16,342) -			(320) (107) 0	253,456 229,023 -	(6,108) (24,433) (35,267)	229,023 - 191,719		(2,121) (8,485) (8,485)	- -			
2021		-	-			0	191,719	(98,074)	93,645		(8,485)	-			
2022		-	-			0	93,645	(93,645)	(0)		(8,485)	-			
2023		-	-			0	(0)	-	-		(8,485)	-			

(257,528)

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

### PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC)

Net Revenue Requirement

\$000

12	13	Monthly WACC = 14	0.573% 15	16	ederal Tax Rate = 17	21.00% 18	19	20	Revenue Factor = 21	1.4200 22	
12	2. Return Histor		10	10	1/	10	13	20	21	22	
	Return on			3. Cu	rrent GSHARE Ded	uciton	4. 0	4. Other			
Unprotected Excess ADIT Rate Base Related %	Rate Base Related Portion of Unprotected Excess ADIT Amortizaiton to Customers	Cumulative Change in Rate Base	After-Tax Return on Cumulative Change in Rate Base	Federal Tax SHARE Deduction	Book Depreciation Associated with SHARE Deduction	Actual SHARE Deduction Flow-Through	IRS ESHARE Deduction Audit Adjustments	Other Major Tax Adjustments	Net Tax Adjustment	Net Revenue Requirement	
									(5) (14) (27) (32) (32) (32) (32) (32) (32)	(7) (20) (38) (45) (45) (45) (45) (45)	
78% 78% 78% 78% 78% 78%	(1,591) (1,591) (1,591) (1,591) (1,591)	- 2,298 4,596 6,894 9,192 11,490	7 20 33 46 59	15,195 15,195 15,195 15,195 15,195 15,195	359 359 359 359 359 359	(3,116) (3,116) (3,116) (3,116) (3,116)			(32) (7,698) (7,683) (7,667) (7,651) (7,635)	(45) (10,932) (10,909) (10,887) (10,864) (10,842)	
78% 78% 78% 78% 78% 78%	(1,591) (1,591) (1,591) (1,591)	13,788 16,086 18,384 20,683	72 86 99 112 125	15,195 15,195 15,195 15,195	359 359 359 359 359 359 359	(3,116) (3,116) (3,116) (3,116)	- - -		(7,619) (7,603) (7,588) (7,572)	(10,819) (10,797) (10,774) (10,752)	
78% 78% 78% 78% 78% 78%	(1,591) (1,591) (1,591) (1,591) (1,591) (1,591) (1,591)	22,981 25,279 27,577 29,875 32,173 34,471	125 138 151 165 178 191	15,195 15,195 15,195 15,195 15,195 15,195 15,195	359 359 359 359 359 359 359	(3,116) (3,116) (3,116) (3,116) (3,116) (3,116)	-	-	(7,556) (7,540) (7,524) (5,694) (5,681) (5,668)	(10,730) (10,707) (10,685) (8,086) (8,067) (8,048)	
Input	= Col 8 * Col 13	= Prev Col 15 - Col 11 - Col 14	= (Prev Col 14 + Col 14) / 2 * Monthly WACC	Input	Input	(3,110) = - (Col 17 - Col 18) * Fed Tax Rate	Input	Input	= Col 3 + Col 6 + Col 8 + Col 11 + Col 16 + Col 18 + Col 19 + Col 20	= Col 22 * Rev Fct	
		6,894 34,471 - 77,606 162,437 237,997	59 1,422 3,609 7,774 13,508 16,607	45,585 182,342 182,342 182,342 182,342 182,342 182,342	4,311	(9,347) (37,386) (37,386) (37,386) (37,386) (37,386) (37,386)			(17,517) (68,883) (77,529) (136,171) (126,008) (29,264)	(33,064) (121,171) (110,092) (193,363) (178,931) (41,555)	
			42,979	957,294	22,633	(196,279)	-	-	(455,372)	(678,177)	

### PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC) Proposed GTAC Calculation

(\$'s Unless Specified)

Current SUT Rate 6.625%

Line	Date(s)		Gas									Source/Description	
1		BC 082 WM Billing Determinante (Therma 000)	<u>RSG</u>	<u>GSG</u>	<u>LVG</u>	<u>SLG</u>	<u>TSG-F</u>	TSG-NF	<u>CIG</u>	<u>CSG</u>	<u>Total</u> 3,672,504	Proration Factor	Schedule SS-G2 R-1
	Oct18 -	RC 9&3 WN Billing Determinants (Therms-000)	1,485,394	293,370	718,801	626	24,330.000	226,586	39,586	883,811			- Schedule 33-G2 K-1
2	Sep19	Rate Class Allocation	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%		Input
3		Revenue Requirements	(130,034,516)	0	0	0	0	0	0	0	(130,034,516)		(SS-GTAC-1, Col 22) * Line 2
4		Proposed Rate w/o SUT (\$/Therms)	(0.087542)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			(Line 3 / (Line 2 * 1,000)) [Rnd 6]
5		Public Notice Rate w/o SUT (\$/Therms)	(0.087542)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			Line 4
6		Proposed Rate w/ SUT (\$/Therms)	(0.093342)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			(Line 4 * (1 + SUT Rate)) [Rnd 6]
7	Oct19- Sep20	Rate Class Allocation	93.01%	2.89%	3.29%	0.01%	0.08%	0.45%	0.08%	0.19%	100.00%	25.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
8		Revenue Requirements	(99,614,157)	(3,094,769)	(3,523,790)	(13,222)	(87,441)	(485,179)	(81,879)	(199,070)	(107,099,507)		(SS-GTAC-1, Col 22) * Line 7
9		Proposed Rate w/o SUT (\$/Therms)	(0.067062)	(0.010549)	(0.004902)	(0.021126)	(0.003594)	(0.002141)	(0.002068)	(0.000225)			(Line 8 / (Line 1 * 1,000)) [Rnd 6]
10		Proposed Rate w/ SUT (\$/Therms)	(0.071505)	(0.011248)	(0.005227)	(0.022526)	(0.003832)	(0.002283)	(0.002205)	(0.000240)			(Line 9 * (1 + SUT Rate)) [Rnd 6]
11	Oct20- Sep21	Rate Class Allocation	86.02%	5.78%	6.58%	0.02%	0.16%	0.91%	0.15%	0.37%	100.00%	50.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
12		Revenue Requirements	(148,812,722)	(9,997,764)	(11,383,730)	(42,715)	(282,482)	(1,567,388)	(264,512)	(643,104)	(172,994,417)		(SS-GTAC-1, Col 22) * Line 11
13		Proposed Rate w/o SUT (\$/Therms)	(0.100184)	(0.034079)	(0.015837)	(0.068250)	(0.011610)	(0.006917)	(0.006682)	(0.000728)			(Line 12 / (Line 1 * 1,000)) [Rnd 6]
14		Proposed Rate w/ SUT (\$/Therms)	(0.106821)	(0.036337)	(0.016886)	(0.072772)	(0.012379)	(0.007375)	(0.007125)	(0.000776)			(Line 13 * (1 + SUT Rate)) [Rnd 6]
15	Oct21- Sep22	Rate Class Allocation	79.03%	8.67%	9.87%	0.04%	0.24%	1.36%	0.23%	0.56%	100.00%	75.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
16		Revenue Requirements	(144,240,317)	(15,821,324)	(18,014,595)	(67,595)	(447,024)	(2,480,370)	(418,586)	(1,017,703)	(182,507,514)		(SS-GTAC-1, Col 22) * Line 15
17		Proposed Rate w/o SUT (\$/Therms)	(0.097106)	(0.053930)	(0.025062)	(0.108004)	(0.018373)	(0.010947)	(0.010574)	(0.001151)			(Line 16 / (Line 1 * 1,000)) [Rnd 6]
18		Proposed Rate w/ SUT (\$/Therms)	(0.103539)	(0.057503)	(0.026722)	(0.115159)	(0.019590)	(0.011672)	(0.011275)	(0.001227)			(Line 17 * (1 + SUT Rate)) [Rnd 6]
19	Oct122- Sep23	% of Proposed WN 9&3 Distribution Revenue	72.04%	11.56%	13.16%	0.05%	0.33%	1.81%	0.31%	0.74%	100.00%		Schedule SS-G11 R-1 (Interrev Alloc)
20		Revenue Requirements	(54,197,959)	(8,695,402)	(9,900,824)	(37,150)	(245,684)	(1,363,212)	(230,055)	(559,330)	(75,229,616)		(SS-GTAC-1, Col 22) * Line 19
21		Proposed Rate w/o SUT (\$/Therms)	(0.036487)	(0.029640)	(0.013774)	(0.059359)	(0.010098)	(0.006016)	(0.005811)	(0.000633)			(Line 20 / (Line 1 * 1,000)) [Rnd 6]
22		Proposed Rate w/ SUT (\$/Therms)	(0.038904)	(0.031604)	(0.014687)	(0.063292)	(0.010767)	(0.006415)	(0.006196)	(0.000675)			(Line 21 * (1 + SUT Rate)) [Rnd 6]

### PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC) Over/(Under) Calculation \$000

•		[	Reflects a tax rate of		28.11%					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	<u>Over / (Under)</u> Recovery Beginning		<u>Revenue</u> <u>Requirement</u> Excluding WACC	<u>Over / (Under)</u>	<u>Over / (Under)</u> Recovery Ending	<u>Over / (Under)</u> Average Monthly	Interest Rate	Interest On Over / (Under) Average		<u>Cumulative</u>
	Balance	Electric Revenues	Cost	Recovery	Balance	Balance	(Annualized)	Monthly Balance	Interest Roll-In	Interest
Monthly										
Calculation										
Sep-18			(44,000,000)	4 400 004	4 400 004	0.000.044	4 750/	0.400		0.400
Oct-18 Nov-18	-	(7,135,557)	(11,268,238) (10,909,222)	4,132,681 (1,333,894)	4,132,681 2,798,787	2,066,341	1.75% 1.75%	2,166	-	2,166
Dec-18	4,132,681 2,798,787	(12,243,116) (18,242,885)	(10,886,764)	(7,356,121)	(4,557,334)	3,465,734 (879,274)	1.75%	3,633 (922)	-	5,800 4,878
Jan-19	(4,557,334)	(21,471,986)	(10,864,307)	(10,607,680)	(15,165,014)	(9,861,174)	1.75%	(10,338)		(5,460)
Feb-19	(15,165,014)	(18,724,767)	(10,841,849)	(7,882,918)	(23,047,931)	(19,106,473)	1.75%	(20,031)	-	(25,492)
Mar-19	(23,047,931)	(17,601,985)	(10,819,392)	(6,782,594)	(29,830,525)	(26,439,228)	1.75%	(27,719)	-	(53,210)
Apr-19	( , , , ,	(10,618,794)	(10,796,934)	178,140	(29,652,385)	(29,741,455)	1.75%	(31,181)	-	(84,391)
May-19		(6,180,292)	(10,774,477)	4,594,185	(25,058,199)	(27,355,292)	1.75%	(28,679)	-	(113,070)
Jun-19	(25,058,199)	(4,650,858)	(10,752,019)	6,101,162	(18,957,038)	(22,007,619)	1.75%	(23,073)	-	(136,143)
Jul-19	(18,957,038)	(4,796,862)	(10,729,562)	5,932,700	(13,024,338)	(15,990,688)	1.75%	(16,765)		(152,908)
Aug-19	(13,024,338)	(4,071,995)	(10,707,105)	6,635,109	(6,389,228)	(9,706,783)	1.75%	(10,177)	-	(163,084)
Sep-19	(6,389,228)	(4,295,419)	(10,684,647)	6,389,228	(0)	(3,194,614)	1.75%	(3,349)	-	(166,433)
	(Prior Col 5) + (Col 9)	Forecasted kWh * Proposed Rate	See Revenue Requirements Schedule for Details	Col 2 - Col 3	Col 1 + Col 4	(Col 1 + Col 5) / 2	Input	(Col 6 * (Col 7) / 12)*net of tax rate		Prior Month + Col 8 - Col 9

EXHIBIT P-9G R-1 Schedule SS-GTAC-3 R-1

## PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC)

## **Credit Impact Analysis**

		0.0059/		1,040	Typical RSG	Therms / yr.				
		6.625%	SUT Rate effective 1/1/2018	172 4	89 2		Monthly Therr # of Months/y			
	(1)	(2)	(3) Class Average Rate w/SUT - \$/therm <sup>1</sup>	(4)	(5) Typical RS	(6) 6G TAC (\$)	(7)	(8)	(9)	(10)
Current	<u>Gas</u> <u>TAC</u> <u>w/o SUT</u> <u>(\$/therm)</u>	Gas TAC w/ SUT (\$/therm) <sup>3</sup>	<u>RSG</u> (0.868750	<u>Dec-Mar</u> <u>Monthly Bill</u> )) -	<u>Nov &amp; Apr</u> Monthly Bill -	<u>May-Oct</u> Monthly Bill -	<u>Annual Bill</u> -	<u>Change in</u> <u>RSG Typcial</u> <u>Annual Bill</u> <u>(\$'s)</u>	RSG Typical Annual Bill (\$'s) <sup>4</sup> 903.50	<u>% Change in</u> <u>RSG Typical</u> <u>Annual Bill</u>
Oct18 - Sep19 Oct19 - Sep20 Oct20 - Sep21 Oct21 - Sep22 Oct22 - Sep23	(0.087542) (0.067062) (0.100184) (0.097106) (0.036487)	(0.093342) (0.071505) (0.106821) (0.103539) (0.038904)	(0.962092 (0.940255 (0.975571 (0.972289 (0.907654	(12.30)           (12.30)           (18.37)           (17.81)	(6.36) (9.51) (9.21)	(2.71) (2.07) (3.10) (3.00) (1.13)	(97.08) (74.34) (111.10) (107.66) (40.46)	-\$74.34 -\$111.10 -\$107.66	829.16 792.40 795.84	-8.23% -12.30% -11.92%
Total	from Sched SS-TAC-2G	Col 1 * (1 + SUT Rate) Rnd 6	Current Class Avg Rate + Col 2 for Each Rate Class (Col 4 thru Col 10)	(Col 2) * Dec-Mar Monthly Therms Rnd 2	(Col 2) * Nov & Apr Monthly Therms Rnd 2	(Col 2) * May-Oct Monthly Therms Rnd 2	(4 * Col 4) + ( 2 * Col 5) + (6 * Col 6)		Current Col 8 + Col 9	Col 8 / Current Col 9 Rnd 4
1		% Ch Oct18 - Sep19 Oct19 - Sep20 Oct20 - Sep21 Oct21 - Sep22 Oct22 - Sep23	ange from Current Class Average Rate <u>RSG</u> 10.749 8.239 12.309 11.929 4.489	6 6 6						

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

<sup>2</sup> Initial Rate period is October 2018 to December 2019
<sup>3</sup> SUT is assumed at the current SUT rate effective January 1, 2018 through the life of the Program
<sup>4</sup> The rates are based on a typical residential bill as proposed for October 1, 2018

Schedule SS-GTAC-4 R-1