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 12+0 UPDATE

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

August 8, 2018 P-9G R-2

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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 - 12+0 UPDATE

1

2 Q. Please state your name, affiliation and business address.

- 3 A. My name is Stephen Swetz and I am the Senior Director Corporate Rates and
- 4 Revenue Requirements for PSEG Services Corporation. My principal place of business is 80

5 Park Plaza, Newark, New Jersey 07102. My credentials are set forth in the attached

6 Schedule SS-G1.

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

- 9 A. In this position I have, among other things, responsibility for the development of rates
- 10 and tariffs for Public Service Electric and Gas Company ("PSE&G" or "Company").
- 11Q.Have you previously testified in proceedings before the New Jersey Board of12Public Utilities ("Board" or "BPU")?
- 13 A. Yes. I have both submitted testimony and testified before the BPU in a number of
- 14 proceedings that are identified in Schedule SS-G1.

15 SCOPE OF TESTIMONY

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

17 A. The purpose of my direct testimony is to update my testimony and schedules that

18 were submitted with the Company's May 14, 2018 Update filing in these proceedings. This

19 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?
9 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 <u>NUMBER</u>
13	Qualifications of Stephen SwetzSS-G1
14	Basis of Calculations Schedules
15	Actual and Weather Normalized Billing Determinants SS-G2 R-2
16	COS AdjustmentsSS-G3
17	Cost of Service Schedules
18	Details of Complete COS Study SS-G4 R-2
19	COS Summary Report by Functional Segment SS-G5 R-2
20	COS Revenue Requirements by Rate and Function SS-G6 R-2
21	Sync with Rate Design
22	Rate and Rate Design Schedules
23	Inter Class Revenue Increase AllocationsSS-G8 R-2

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

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	Balan	cing Charge and all of the applicable adjustment clauses. The "Total Bill" equals the
2	Deliv	ery Charges plus gas supply, and is calculated as if all customers were supplied on
3	Basic	Gas Supply Service ("BGSS").
4	0	
4 5	Q. A.	Please describe the gas distribution services provided by the Company. 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.

- 6 -

(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

0.

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

6 As described more fully by Company witness Mr. Scott Jennings, PSE&G is seeking A. 7 to increase its base delivery rates effective October 1, 2018 by approximately \$246.8 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 1.2% 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 three of the proposed Service Charge increase, the Company will reduce per therm
 distribution charges to ensure revenue neutrality.

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



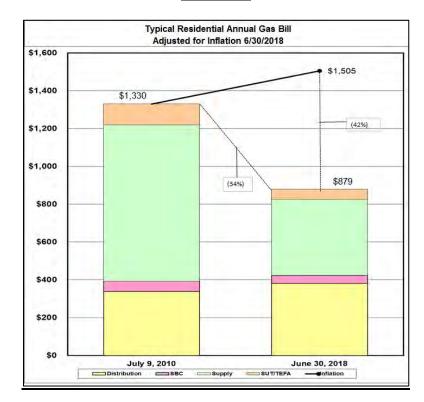
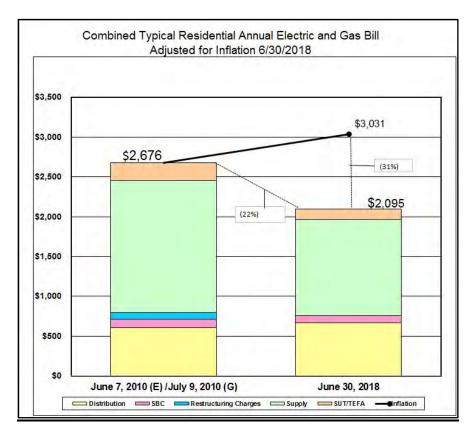


CHART 1

10

In addition, the Company's overall bills for a typical residential combined electric and gas customer have also declined by approximately 22% on an absolute basis and approximately 31% 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 4 customers?

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

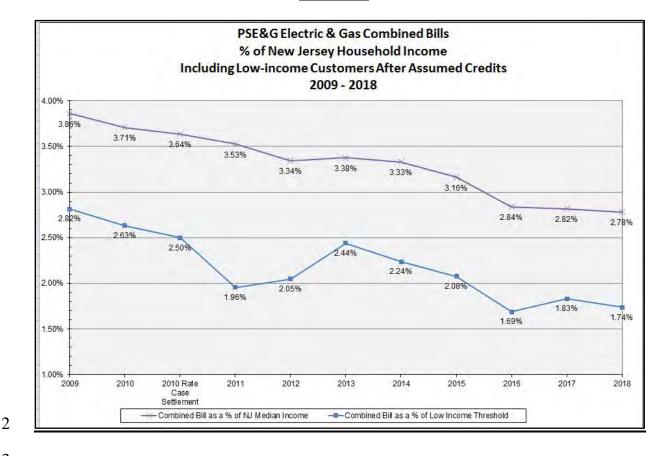
1 credit. To be eligible, a customer must be at or below about 225% of the Federal Poverty 2 Level, at least age 65, or at least age 18 and collecting Social Security Disability. USF is a 3 statewide program administered by the Department of Community Affairs that allows 4 program recipients to pay no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

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

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

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

CHART 3



3

4 This chart compares the bill as a percentage of income for a typical combined 5 residential customer relative to New Jersey's median income and for low income customers. 6 As can be seen, for the average residential customer, the cost of our service has declined 7 from approximately 3.9% of median income at the time of our last rate case in 2009 to 8 approximately 2.8% today. For lower income customers, the cost of the bill after LIHEAP, 9 USF and Lifeline grants relative to an income threshold of 175% of the Federal poverty level 10 (the level at which a customer is eligible for these grants), declined from approximately 2.8% 11 of household income at the time of our last base rate case to approximately 1.7% today, a 12 relative decline of approximately 38%.

2 A. Even with this proposed rate increase, the cost of electricity and gas for all of our 3 customers, including low income customers, will still be considerably less than it was at the 4 time of the last base rate case. 5 **O**. Since the last base rate case, how have PSE&G's annual residential distribution 6 and infrastructure charges compared to the rates of other New Jersey utilities? 7 A. PSE&G's residential distribution rates are the lowest among gas utilities in the State. 8 Additionally, since our last base rate case eight years ago, PSE&G's gas rates have grown 9 more slowly than the rates of other gas utilities in the State. This is illustrated in Chart 4 10 below. Even after the rate increase proposed in this case, PSE&G's rates will remain in this 11 position relative to our peers.

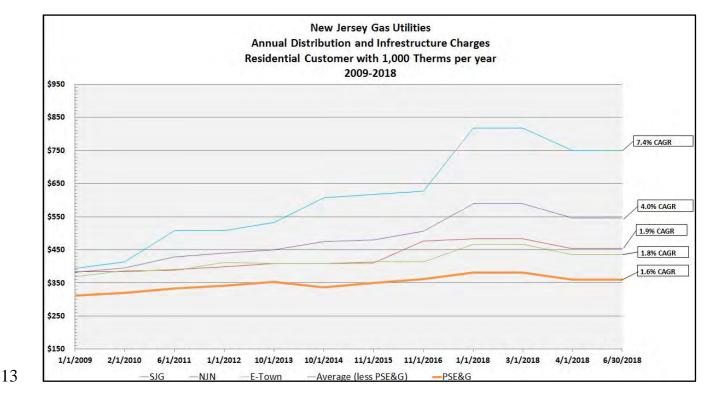
How will this proposed rate increase impact these customers?

12

1

O.

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%.

6 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 4th lowest out of 91 gas utilities
throughout the country.



Regional Gas Distribution Company Service Charges June 30, 2018 CONED BUG 0&R CNG Yankee SCG BGE PECO SJG NJN ETOWN PSEG 15 10 20 25 5

CHART 5

11

12Q.What are the periods used for the ECOSSs and Rate Design that you are13sponsoring in this proceeding?

14 A. The ECOSSs presented in this testimony are based upon the period of January 1 to

15 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?

8 The billing determinants used to establish rates and the revenue requirement in this A. 9 proceeding will be the actual Test Year billing determinants for the Test Year ending June 10 30, 2018 as adjusted for normal weather. For the initial filing and any updates (prior to the 11 final filing) with all actual data, the billing determinants will be a mix of weather normalized 12 actuals and forecast billing determinants. Weather normalized billing determinants are 13 calculated by adjusting actual recorded monthly gas sales to account for the effects of 14 abnormal weather. A summary of the actual billing determinants, the weather normalized 15 billing determinants, and the variation of each determinant from normal for the Test Year is 16 shown in Schedule SS-G2 R-2.

17 Weather Normalization of Billing Determinants

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

19 A. The Company utilizes a twenty-year weather pattern as measured at Newark Liberty

20 International Airport covering the period ended December 31, 2016.

1 Scope of the ECOSS

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

3 A. The Company is presenting two ECOSSs in this proceeding -- its recommended 4 ECOSS is referred to as the Company ECOSS – and an additional ECOSS based on a 5 methodology developed by BPU Staff. As discussed more fully below, the Company does 6 not support the use of the Staff ECOSS to establish rates in this proceeding, but is submitting 7 the study in compliance with the Board's July 9, 2010 Order in BPU Docket No. 8 GR09050422, the Company's previous base rate proceeding. The ECOSSs discussed in this 9 testimony are for the gas Distribution portion of the Company's operations. Thus the 10 ECOSSs are generally "pipes only" analyses for the Company's regulated gas delivery 11 business. They do not include the costs for the Company's Balancing Services or Basis Gas 12 Supply Service ("BGSS") because rates for those services are set in another proceeding. The 13 impact of changes in distribution margin revenues that flow to the BGSS provider, such as those 14 associated with Rate Schedule TSG-F, will, however, be shown as a change in the BGSS 15 charges to customers.

16 Adjustments to Accounting Data

17 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.

3 ECOSS OVERVIEW

4 Introduction

5 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.

10 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).

13 Cost Allocation Concepts

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

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

ratemaking, and that one objective of ratemaking is that the end result should be a reasonable
 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.

7 General Cost Allocation and Functionalization Methodology

8 9

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

10 A. In the gas distribution business, the revenue requirements related to gas mains and 11 services far exceed all other items. Together these facilities comprise the vast majority of 12 rate base and are the basis for much of the operations and maintenance ("O&M") expenses. 13 As previously stated, it is important to ensure that the allocation methods used in the ECOSS 14 reflect the underlying cost causation principles. Gas mains have been, and continue to be, 15 installed to bring gas service to the proximity of each customer's premise and are sized to 16 handle the peak hourly gas flow at design conditions, without regard to the gas flow at any 17 other time of day or season. These are the sole reasons and engineering basis for the design 18 and cost of mains, and as such, the allocation of those costs should properly reflect each rate 19 class's responsibility for the peak gas flow. Mr. Cardenas discusses this in detail in the 20 portion of his testimony entitled "Gas Capital Expenditures". In contrast to the cost of gas 21 mains, the cost of a gas service (the pipe from the gas main to an individual building) is 22 related to both the peak design loads of each building and the distance from the gas main 23 (usually located in the street) to the structure itself. Because often one gas service serves

1 more than one customer (or meter) in a building, the cost responsibility of a customer is a 2 complex combination of site-specific conditions. The Company has relied on a study of 3 actual installations of services and meters and employed that study to determine the 4 allocation of gas service costs.

5 The methods of allocating the costs of mains and services used in the Company's 6 ECOSS are based on sound cost causation principles and, as such, constitute a reasonable 7 cost allocation methodology for the most significant categories of the Company's costs.

8 **F**

Functionalization into Five Segments

9 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.

13 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.

18 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.

The Distribution Delivery (Delivery) segment includes all equipment (plant and related O&M) from the city gate interconnections with upstream pipeline suppliers up to the point of connection with gas services, including all metering and regulation stations (the

1	interface with the interstate gas pipelines), gas load dispatching operations and gas mains.
2	This segment also includes Appliance Services, recovery of regulatory assets, and the plant
3	and non-commodity expenses related to gas production and storage facilities owned by
4	PSE&G. Although these storage and production facilities are included in the Delivery
5	segment, these costs are offset by the customer non rate-related revenue received directly
6	from the BGSS Supplier for whom these facilities are operated, as stipulated in the Gas
7	Contracts Proceeding in Docket No. GM00080564, and thus do not affect the rates
8	established in this proceeding.
9	The Street Lighting segment is limited to gas street lighting lamps, posts and services.
10	The Customer Service segment includes all costs related to billing, inquiry, sales,
11	service and collection activity.
12	The Measurement segment includes the costs for meter reading, customer-related
13	meter plant and meter O&M.
14	Q. Are all costs included in these five segments?
15	Yes, all costs are included in one or more of these of five functional segments.
16	Access Segment
17 18	Q. Please discuss how the Access segment was allocated among the Company's customers classes.
19	A. The Access segment is the initial link between the shared or common distribution
20	system and the customer's own gas facilities, and is comprised of the gas service line from
21	the main in the street to the meter and regulator at the customer's building. The embedded
22	costs for this segment were allocated across the rate classes based on a study of actual
23	installations of gas services.

1 **Delivery Segment**

2 **O**. Please discuss how the Delivery segment was allocated among the Company's 3 customer classes.

4 A. The Delivery segment consists of the portions of the distribution system that are used 5 to serve multiple customers and are physically connected with individual customers' service 6 lines. Basically, this segment includes all of the gas mains in the distribution system. The 7 embedded costs of this segment were allocated across the rate classes through a variety of 8 direct and indirect allocators which are discussed in greater detail in Appendix G-1.

9

Street Lighting Fixtures Segment

10 **O**. Please discuss how the costs were allocated to the Street Lighting segment.

11 A. This segment is comprised of the investment for gas street lighting lamps and poles 12 and all associated O&M expenses for this equipment. The gas service dedicated to supplying 13 a gas streetlight is also segmented to this function. The costs of this segment are allocated 14 solely to Gas Streetlighting.

15 **Customer Service Segment**

16 **Q**. Please discuss how the Customer Service costs were allocated to the Company's 17 customer classes.

18 A. This segment encompasses all costs related to Customer Service type functions, such 19 as costs related to billing, payment receipt and processing, collection activity, and other 20 account maintenance type costs, with the exception of meter reading costs, which are 21 included in the Measurement segment. These costs are allocated to the rate classes based 22 upon a separate cost study of Customer Service functions.

1 Measurement Segment

2 Q. Please describe how the Measurement segment costs were allocated to the 3 Company'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.

8 Modeling Procedure

9 Q. Please describe the Company ECOSS modeling procedure.

A. The Company ECOSS was developed based upon the weather normalized billing determinants and costs for each of the rate schedules. The revenues received by each rate class were calculated (or target balanced) such that the resulting rate of return ("ROR") for each rate class equals the Company's proposed overall ROR. Schedule SS-G4 R-2 contains the complete details of these final ECOSS results. Schedule SS-G5 R-2 presents a summary report of the revenue requirements by functional segment, while Schedule SS-G6 R-22 shows the revenue requirements by function (or segment) for each rate class.

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

- 21 -

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

4 5

attributed to, and

6 7 2. The basis on which the particular plant or expense item has been allocated across the rate classes.

1. Which of the five segments, or functions, the particular plant or expense item has been

8 The Cost of Service model starts the calculation procedure by allocating the 9 respective plant and expense items to rate classes using an allocator that reflects the reason 10 the cost was incurred. Rate revenues received by each rate class are then target balanced 11 such that the resulting ROR for each rate class equals the Company's proposed overall ROR. 12 The model continues by separating all plant and expense items into appropriate functional 13 segments by rate class, according to the modeling allocator assigned to the particular plant or 14 expense item. The revenue requirement by segment for each rate class is then calculated to 15 maintain, by rate class, the Company's proposed overall ROR used in the initial calculation.

16 The Direct and Indirect allocators used in the ECOSS and a detailed review of how 17 all ECOSS items are segmented and functionalized are discussed in the Appendix G-1 to my 18 testimony. In that Appendix, a description of how each of the major plant categories (gross 19 plant), is segmented or functionalized is provided. The procedures used on Common and 20 General plant, depreciation reserve, adjustments to rate base, operating revenues, O&M 21 expenses for utility plant, administrative and general (A&G) expenses, depreciation and 22 amortization expenses, *pro forma* expense adjustments, and finally, taxes are also described.

1Q.Please describe how the results of the Company ECOSS are presented in your2schedules.

3 A. Schedule SS-G4 R-2 shows the details of how plant and expense items were 4 separated into each of the five segments and allocated to each category of customers 5 represented by the various rate classifications based upon the extent to which those groups of 6 customers caused the costs. Schedule SS-G4 R-2 also shows the results of the allocation for 7 each plant and expense item to each rate class. Schedule SS-G5 R-2 presents a high level 8 summary of expenses, plant, and revenue requirements for each of the five functional 9 segments. Schedule SS-G6 R-2 is a summary report of the rate related revenue requirement, 10 by functional segment, for each rate class in total.

11 The revenue requirements presented in the Company ECOSS do not include the 12 revenue requirements associated with the SBC or other adjustment clauses or the revenue 13 requirements associated with peaking plant and gas storage facilities. The costs related to the 14 Adjustment Clauses will be collected from customers directly through the appropriate 15 charges, and the revenue requirement associated with the peaking plant or gas storage 16 facilities will be collected directly from the BGSS supplier.

17 Synchronizing the Cost of Service Study to the Rate Design

18 Q. Please explain how the results of the Company ECOSS were synchronized with 19 the proposed rate design.

A. Two adjustments are made to synchronize the results of the Company ECOSS to the proposed rate design. The first is an adjustment for the recovery of Rate Schedule TSG-F revenue requirements. The second is to synchronize costs because the ECOSS test period is different from the period used for the calculation of revenue requirements and rate design. With respect to the recovery of TSG-F revenue requirements, the Stipulation in BPU Docket

1 No. GM00080564, requires that all distribution revenues from Rate TSG-F must flow to the 2 BGSS provider as an offset to BGSS gas costs, not to PSE&G. Thus, although the ECOSS 3 can be used to determine the revenue requirements associated with Rate Schedule TSG-F, 4 none of the revenue from these customers will flow to PSE&G. Instead, all of the 5 distribution revenue requirements related to Rate Schedule TSG-F must be recovered from 6 all other firm customers. The calculations to effectuate this requirement are set forth on Page 7 1 of Schedule SS-G7 R-2 (Sync with Rate Design). As indicated, the TSG-F revenue 8 requirement is re-distributed to Rate Schedules RSG, GSG, LVG and SLG on an equal per 9 therm of BGSS-supplied gas basis. The results of this re-distribution by functional segment 10 are set forth on lines 16 to 21 of Page 1 of Schedule SS-G7 R-2.

11 In addition, as previously noted, the Company ECOSS is based on the period of 12 January to December of 2016 while the Rate Design is based on the test year of July 2017 to 13 June 2018. Thus, it is not possible to use the ECOSS results directly in the rate design 14 process because the number of customers, therms transported, as well as plant and expenses 15 are slightly different between the two time periods. To properly design rates, the ECOSS 16 results must be adjusted slightly to correspond to the rate design test year period. The 17 methodology used to synchronize the Cost of Service results is set forth on Page 2 of 18 Schedule SS-G7 R-2. Because the primary difference is in the number of customers and 19 amount of gas delivered, each functional segment's revenue requirement from Schedule SS-20 G6 R-2 was multiplied by the ratio of either the number of customers or gas delivered for the 21 rate design test year to the same value during the ECOSS test year. The revenue 22 requirements associated with Segment #4 - Distribution Delivery were adjusted by the ratio of 23 the gas delivered in these two periods. The revenue requirements associated with Segment #3 -

1 Access, Segment #6 - Customer Service and Segment #7 – Measurement were adjusted by the 2 ratio of the number of customers in these two periods. The revenue requirements associated 3 with Segment #5 – Street Lighting were adjusted by the ratio of the number of gas streetlights 4 between these two periods. These steps are shown on lines 1 to 15 of page 2 of Schedule SS-G7 5 R-2. The resulting adjusted Company ECOSS functionalized revenue requirements are each 6 then adjusted on an equal percentage basis so that the total equals the proposed rate related 7 revenue requirements as set forth on lines 16 to 29 of Page 2 of Schedule SS-G7 R-2. The final 8 adjusted functionalized revenue requirements are used in the rate design process.

9 RATE DESIGN

10 Introduction

11 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.

17 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.

1Q.Do the rates included in your testimony include or exclude New Jersey Sales and2Use 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-2 as well as the proposed Tariff Sheets set forth Schedule 3 of the transmittal letter, submitted with the Company's 9+3 Update, and all other schedules that reference rates charged to customers.

9 Limitations on Rate Changes

10 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
size of the rate increases that are proposed.

Q. Please describe the rate increase limits used in developing the proposed gas rates.

17 A. The first limit is that the proposed overall percentage revenue increase will be shared, 18 within limits, among all customer classes. Although a primary goal is to move the delivery 19 rates for each rate class toward costs as indicated by the Company ECOSS, no class will 20 receive less than 50%, nor more than 150% of the overall average percentage Distribution 21 increase. In addition, no class will receive more than 200% of the overall average percentage 22 bill increase. These rate increases limits were selected to provide a reasonable balance 23 between the goal of moving towards costs, and the need to achieve equity among customer 24 classes. The calculation and percentage values of these limits are shown on page 1 of Schedule SS-G8 R-2 (Inter Class Revenue Allocations). For Rates RSG, GSG and LVG, any
 shortfall in the revenue increase (or decrease) from these limitations was transferred to these
 other rates based upon the magnitude of the revenue increase (or decrease) received by those
 rates.

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0.

Are there any exceptions to the proposed limits?

6 Yes. Because the prices charged for Rate Schedules TSG-NF and CIG are not cost-7 based but are based upon other considerations such as value of service, the distribution 8 component for these rates was increased by the overall distribution percentage increase to 9 maintain the current relationship in the level of distribution charges to the level of overall 10 Company gas distribution revenue requirements, with the exception of TSG-NF 11 (Agreements) and CSG, for which only the service charges were increased.

12 Inter Class Revenue Increase Allocations

Q. Please describe the process for allocating the proposed distribution increase to each rate class.
A. Page 1 of Schedule SS-G8 R-2 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-2, page 2.

Page 2 of Schedule SS-G8 R-2 shows the development of the proposed inter-class allocation of the revenue increase. The Rate Schedules are indicated in Column 1, while Column 2 is the Proposed Distribution Revenue Requirement based upon the Company ECOSS results that were synchronized to the rate design test year. Column 3 is the Present Distribution Revenue, while Column 4 shows the increase that would occur if the

1 synchronized Company ECOSS results were used directly, hence the use of the word 2 "Unlimited" in the column heading. Column 5 is the present total bill revenue calculated as 3 if all customers were supplied at BGSS rates. Column 6 is the percentage increase in 4 distribution if the unlimited increase in dollars (from Column 4) were applied to the rates; 5 that is, the percentage increase to each rate schedule if the ECOSS based increases were 6 applied without constraints. Column 7 is the cost offsets from changes in the Margin 7 Adjustment Clause and the BGSS charges resulting from distribution increases to Rate 8 Schedules TSG-F, TSG-NF, CIG and CSG. The result of the proposed allocation of the 9 Company's revenue requirement increase to the rate classes, consistent with the principles 10 outlined in the previous section, Limitations on Rate Changes, is presented in Column 8 and 11 Column 10. Specifically, Column 8 shows the percentage increase and Column 10 shows the 12 proposed Distribution revenue increase by rate class. Column 9 shows the proposed total bill 13 percentage increase if all customers were supplied at BGSS rates.

14 Application of these limits is somewhat complex due to the re-distribution of revenue 15 from three sources. Rate Schedule TSG-NF distribution increases are flowed back to 16 customers via the Margin Adjustment Charge (MAC), distribution increases applied to Rate 17 Schedules TSG-F, CIG and CSG flow back to customers as a reduction in their BGSS rates, 18 and increases in the rates for gas supplied for pilot use for Rate Schedules TSG-NF and CIG 19 also flow back to firm customers as a reduction in their BGSS rates. All of these credits are 20 as shown in Column 7 of page 2 of Schedule SS-G8 R-2. In order to capture these revenue 21 re-distributions correctly, a strict order of which calculations of the inter-class revenue 22 increase allocations was followed.

1	The first step was the determination of the cost based charges for Rate Schedule TSG-
2	F (as indicated on line 1 of page 2 of Schedule SS-G8 R-2). Because the value in Column 7
3	for Rate Schedule TSG-F, the "Change in MAC and BGSS Credits" is based upon both the
4	final outcome of the Rate Schedule TSG-F increase, as well as that for Rate Schedules TSG-
5	NF and CIG, a value of zero was first utilized for the calculation. Once the upper and lower
6	percentage distribution increase limits were applied (as shown in Column 8), an initial result
7	for the Proposed Total Bill Increase Percentage (Column 9) and Proposed Distribution
8	Revenue Increase (Column 10) was calculated.
9	The next step was to determine the increases for Rate Schedules TSG-NF and CIG.
10	Rate Schedule TSG-NF was separated into two categories, TSG-NF and TSG-NF
11	(Agreements), as shown on Line 2a and Line 2b, respectively. The Limited Final
12	Distribution Charge Increase Percentage for Rate Schedule TSG-NF (Line 2a, Column 8)
13	was set equal to the overall average distribution charge percentage increase (Page 1, Line 8).
14	For Rate Schedule TSG-NF (Agreements), only the service charge can be increased. As a
15	result, the Proposed Distribution Revenue Increase (Line 2b, Column 10) comprises the Rate
16	Schedule TSG-NF (Agreements) service charge revenue multiplied by 150% of the overall
17	average distribution charge increase. For Rate Schedule CIG, the overall average distribution
18	charge percentage increase was used as the Limited Final Distribution Charge Increase
19	Percentage for Rate Schedule CIG (Line 3, Column 8).
20	Once the initial values for the increase to Rate Schedules TSG-NF, TSG-F and CIG
21	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 inthe MAC charge used in this schedule relates only to the change in Rate Schedule TSG-NF

1 margins, and does not include a change in the MAC charge due to current over/under
2 recoveries.

3	The final step was to calculate the proposed distribution revenue increases for Rate
4	Schedules RSG, GSG and LVG. These calculations were done in the same manner as
5	performed for Rate Schedule TSG-F discussed above, although at this stage, the MAC and
6	BGSS credits (in Column 7) had been calculated. These calculations and the application of
7	the limits were performed in an Excel spreadsheet utilizing the "Goal Seek" function in order
8	to meet all of the requirements of the limits and to properly allocate any revenue shortfall
9	between these four rates, while recovering the full requested increase in distribution revenue.

10Q.How should the rate design be affected if the Board approves an amount other11than the Company's overall revenue increase request?

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

15 General Rate Design Principles and Methodology

16Q.Please describe the general rate design principles and methodology used in17developing the proposed gas rates.

A. The rate design methodology presented in this testimony follows the philosophy of
the cost allocation methodology used in the Company ECOSS. The rate design aligns, as
close as practical, the rates (prices charged to customers) with the customers' underlying
costs.

22 Changes in the distribution rates for Rate Schedules TSG-F, CIG, CSG and changes 23 in the charges for pilot use for Rate Schedules TSG-NF, and CIG and CSG are cost offsets to 24 the BGSS rates, and the resulting proposed BGSS tariff sheets have been modified appropriately (as indicated in Schedule 5 of the transmittal letter and in Schedule SS-G12 R 2).

3 The Service Charges for Rate Schedules RSG, GSG, LVG and TSG-F were set to 4 move towards the revenue requirements indicated in the Company ECOSS for the sum of the 5 Access, Customer Service, and Measurement segments. Except for the Residential Service 6 Gas (RSG) Rate Class, which is discussed in the rate class specific changes portion of my 7 testimony, the change in the Service Charges was limited to the same general inter rate class 8 limits of no more than 150% of the overall average Distribution percentage increase. The 9 proposed Service Charges on Rate Schedules TSG-NF and CSG were set equal to the Service 10 Charge on Rate Schedule TSG-F and the Service Charge for Rate Schedule CIG was 11 increased in an amount equal to the overall average distribution percentage increase.

12 These limits were selected to provide a reasonable balance between the goal of 13 moving each rate component towards costs, and the goal of achieving reasonable bill 14 impacts. Any shortfall in Service Charge revenue resulting from these limitations was 15 transferred to the remaining Distribution Charges of each rate schedule. In general, the 16 Distribution Charges for each Rate Schedule were set to recover all the revenue requirements 17 of the Distribution Delivery segment, plus any shortfall created from limitations in the 18 proposed Service Charges. The calculations of the proposed Service Charges are found on 19 Schedule SS-G10 R-2.

20 GAS TAX ADJUSTMENT CREDIT ("GTAC")

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

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

- Return the excess income tax collected in gas rates from January 2018 through
 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
 permit recovery for deferred storm and other regulatory asset costs and related rate
 base impacts;
- 8 3. Return the Company's actual Gas Safe Harbor Adjusted Repair Expense
 9 ("GSHARE") deductions after the conclusion of the rate case;
- 10 4. Recover any IRS audit adjustments; and
- 11 5. Adjust for any major tax changes, such as tax reform.

12 Q. Please describe the methodology used to calculate the GTAC Net Revenue 13 Requirement.

14 A. The Company is proposing to calculate the net revenue requirements associated with

15 the GTAC through a new clause in its Tariff. The details of the GTAC and the recovery

16 mechanism are described below.

17Q.How does the Company propose to calculate the net revenue requirement18associated with the GTAC?

- 19 A. The GTAC revenue requirement formula, which will be calculated on a monthly
- 20 basis, is expressed as:

- 1GTAC Revenue Requirement = (Excess Income Tax Refund + Interest On Excess2Income Tax Balance + Unprotected Excess ADIT Amortization + Protected Excess3ADIT Amortization + After-Tax Return on Cumulative Change in Rate Base + Actual4GSHARE Deduction Flow-Through + IRS Audit Gas Adjustments + Other Major Gas5Tax Adjustments) * Gas Revenue Factor
- 6 See Schedule SS-GTAC-1 R-2 for the monthly net revenue requirement calculations.

7 Net Revenue Requirement Components

8 Q. What is the "Excess Income Tax Refund?"

9 A. The Excess Income Tax Refund is the return of Excess Income Tax that was collected 10 in rates from January through March 2018. The Company is proposing to return the over-11 recovery to customers with interest, as described below, over a three month period from 12 October 1, 2018 to December 31, 2018.

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

14 A. The Interest On Excess Income Tax Balance is short term interest due customers on 15 the average monthly outstanding balance ((Beginning + Ending Balance) / 2)) of the Excess 16 Income Tax Balance. The short term interest rate will be based upon the Company's interest 17 rate obtained on its commercial paper and/or bank credit lines utilized in the preceding 18 month. If both commercial paper and bank credit lines have been utilized, the weighted 19 average of both sources of capital will be used. In the event that neither commercial paper 20 nor bank credit lines were utilized in the preceding month, the last calculated rate will be 21 used. The interest rate shall not exceed PSE&G's most recently authorized base rate overall 22 rate of return for the corresponding period.

1

Q. What is the "Unprotected Excess ADIT Amortization?"

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.

7 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.

12 Q. Is the Company proposing to earn a return on the GTAC related change in rate13 base?

14 A. The Company is proposing to earn a return on the increase in rate base that results 15 from the return of the amortization of the rate base related Unprotected and Protected Excess 16 ADIT Balances based upon the Company's authorized return on equity ("ROE") and capital 17 structure including income tax effects. For the amortized Unprotected Excess ADIT 18 Balance, only the rate base related portion is eligible to earn a return. The Company's initial 19 cost of capital for the Program will be based on the ROE, long-term debt rate and capital 20 structure approved in this base rate case proceeding. Please see the testimony of Company 21 Witness Mr. Jennings for the calculation of the Weighted Average Cost of Capital 22 ("WACC"), which is proposed at a rate of 7.36%. Any change in the WACC authorized by the Board in a subsequent base rate case will be reflected in the subsequent monthly GTAC
 revenue requirement calculations.

- Q. Will the return on the change in rate base from the amortization of the protected
 and unprotected ADIT Balances be adjusted in subsequent rate cases?
- 5 A. Yes. For each subsequent base rate case, the cumulative amortization of the rate base 6 related unprotected and protected excess ADIT Balances will be reset to zero in the GTAC as 7 of the end of the test year (or the ending period for any post-test year additions) as the change 8 in the ADIT balance will be reflected in base rates as a result of the case.

9 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 maximum federal tax rate, currently 21%.

13 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.

- 19 Q. What are the Other Major Gas Tax Adjustments?
- 20 A. As described in the testimony of Mr. Krueger, the GTAC can be a mechanism to
- 21 adjust for any major tax changes, such as those associated with federal income tax reform.

1 Q. What is the Gas Revenue Factor?

2 A. The Gas Revenue Factor adjusts the revenue requirement net of tax for federal and 3 state income taxes and the costs associated with the gas share of BPU and Division of Rate 4 Counsel (RC) Annual Assessments. The BPU/RC Assessment Expenses consist of 5 payments, based upon a percentage of revenues collected (and updated annually) by the State 6 based on the electric and gas intrastate operating revenues for the utility. Company Witness 7 Mr. Jennings' discusses the calculation of the revenue factor, which is proposed at 1.4172 for 8 gas. Any changes to current tax rates or the assessments would be reflected in an adjustment 9 to the Gas Revenue Factor.

10Q.What is the proposed GTAC amount for the initial period after base rates are11projected to take effect in this proceeding?

A. The gas net revenue requirement for the initial period of October 1, 2018 through
December 31, 2018 is a credit to gas customers of \$61.2 million and includes the Interest On

14 Excess Income Tax Balance for all of 2018. See Schedule SS-GTAC-1 R-2.

Q. What is the proposed GTAC amount for the initial annual period from January 1, 2019 to December 31, 2019?

A. The gas net revenue requirement for this initial annual period of January 1, 2019 through
December 31, 2019 is a credit to gas customers of \$121.4 million. See Schedule SS-GTAC-1
R-2.

20Q.Is the Company proposing to change the GTAC automatically on January 1,212019?

22 A. Yes.

1 GTAC Mechanism

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

4 A. PSE&G proposes to assess or refund the GTAC net revenue requirement through the 5 operation of a new provision in the Company's Tariff. From October 1, 2018, to December 6 31, 2019, the net revenue requirement will be allocated 100% to the Rate Schedule RSG. 7 Applying the principle of gradualism, in the second through fifth annual rate periods, the 8 amount of the TAC revenue requirement allocated to all rate classes will be adjusted in four 9 equal steps so as to achieve an amount equal to each rate class' percentage share of 10 distribution revenues in effect at that time. The amount allocated to each of the remaining 11 rate classes will be divided by the class' most recent forecast of net therm sales for each rate 12 class for the recovery period. An example of the GTAC net revenue requirement allocation 13 calculation is set forth in Schedule SS-GTAC-2 R-2.

14 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 rate period and corresponding rate will be adjusted accordingly
from the effective date of the Board Order.

19Q.How does the Company propose to implement the GTAC in subsequent annual
periods?

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

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

5 A. Under the Company's proposal, any over/under recovery of the actual GTAC revenue 6 requirements would be deferred for recovery in subsequent annual periods. Such under/over 7 recoveries would accrue interest at a rate as previously defined in the Interest On Excess 8 Income Tax Balance section of my testimony. The interest amount credited to the GTAC 9 deferred balance will be computed using the methodology set forth in Schedule SS-GTAC-3 10 R-2. The calculation of monthly interest shall be based on the net average monthly balance, 11 consistent with the methodology set forth in Schedule SS-GTAC-3 R-2. Simple interest 12 would accrue on any under and over recovered balances, and would be included in the 13 deferred balances at the end of each reconciliation period.

14 **Projected GTAC Residential Bill Impacts**

Q. Please describe the projected bill impacts of the GTAC for the typical residential gas customer.

17 A. An estimate of rate and bill impacts of the GTAC for the typical residential customer

18 is set forth in Schedule SS-GTAC-4 R-2. The GTAC without SUT in Column 1 is from

19 Schedule SS-GTAC-2 R-2. The GTAC with SUT (Column 2) is determined by multiplying

20 each GTAC without SUT (Column 1) by one plus the SUT rate. The projected annual

- 21 amounts and percentage change in the typical gas residential customer bills are shown in
- 22 Column 7 and Column 10 respectively for five annual periods.

1 RATE SCHEDULE SPECIFIC CHANGES

2 Rate Schedule Residential Service Gas ("RSG")

3 Q. Please describe the rate design for Rate Schedule RSG.

4 A. Currently, Rate Schedule RSG is approximately 26% below its cost to serve. In 5 addition, as indicated in Schedule SS-G9 R-2 Service Charge Calculations, (line 1), the 6 Company ECOSS indicates that a significant increase in the monthly Service Charge is 7 warranted, while the current Distribution Charge per Therm is significantly above cost. In 8 addition, the RSG allocation of GTAC proposed in this case is a significant offset to the 9 Company's proposed RSG base rate increase. Therefore the Company proposes to move the 10 service charge to 50% of the cost based monthly service charge equally over three years. This 11 will ensure that the Distribution Charge per Therm rate, including GTAC, stays generally 12 close to the cost to serve. Accordingly, the Company is proposing to increase the monthly 13 service charge in equal increments over three years as well to meet the targeted revenue 14 requirements in the initial rate change. In years two and three of the proposed Service 15 Charge increase, the Company will reduce Distribution Charge per Therm distribution 16 charges to ensure revenue neutrality to the results of the base rate case.

17 The Distribution Charge for the Special Provision for Off-Peak use has been set at 18 one-half the normal Distribution Charge. This is a continuation of the practice to provide a 19 reasonable balance between providing the correct price signals to customers with gas air 20 conditioning, while providing some contribution to offset winter peak period costs (and thus 21 rates). No changes are proposed for qualification for this Off-Peak provision.

The results of the Rate Schedule RSG rate design appear on page 4 of the Proof of
 Revenue in Schedule SS-G11 R-2. The general format of the calculations is described on the

first page of that Schedule. The calculation of the annual gas commodity cost utilized in the Proof of Revenues for this and all other rate schedules is based upon all customers purchasing gas on the appropriate BGSS service as presented in Schedule SS-G10 R-2. The magnitude of the BGSS values remain constant in both sides in the Proof of Revenue (Schedule SS-G11 R-2) and their inclusion allows the proposed rate changes to be viewed in the context of a customer's overall bill.

7 The calculation for the changes in the MAC clause resulting from the change
8 in flow back from the TSG-NF rates is included in Schedule SS-G8 R-2. Typical residential
9 customer bill impacts as a result of these changes are shown on page 1 of Schedule SS-G12
10 R-2.

11 Rate Schedule General Service Gas ("GSG")

12 Q. Please describe the rate design for Rate Schedule GSG.

A. The Service Charge was set to move towards the Company ECOSS results to recover
the revenue requirements for the Access, Customer Service and Measurement segments
utilizing the previously discussed limits as shown in Schedule SS-G9 R-2.

16 The Distribution Charge was set utilizing the balance of the Proposed GSG
17 Distribution Revenue Increase from Schedule SS-G8 R-2.

As with Rate Schedule RSG, the Distribution Charge for the Special Provision for 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. The results of the Rate Schedule GSG rate design are shown on page 7 of Schedule
 SS-G11 R-2. The general format of the calculations is described on the first page of that
 Schedule. The typical customer bill impacts as a result of these changes are shown on page 2
 of Schedule SS-G12 R-2.

5 Rate Schedule Large Volume Gas ("LVG")

6 Q. Please describe the rate design for Rate Schedule LVG.

A. Similar to what was done for Rate Schedule 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-G9 R-2.

11 The Distribution Charges and Demand Charge were set to recover the balance of the 12 revenue requirements. As I have previously discussed, the majority of gas distribution 13 related costs are relatively fixed, and do not vary with the monthly volumes of gas 14 transported.

15 In order to meet the rate design goals outlined at the start of this Section of my 16 testimony, and to prevent unintended customer migration between Rate Schedules GSG and 17 LVG, the Rate Schedule LVG rate maintains the existing rate design principle that a bill for a 18 12,000 therm per year customer be approximately the same for Rate Schedules GSG and 19 LVG. With this in mind, the demand charge was set to recover the same percentage of the 20 distribution revenue as currently. The block one and block two charges were then calculated 21 to uniquely recover the balance of the Rate Schedule LVG revenue requirements and 22 maintain LVG/GSG bill neutrality at 12,000 therms per year, distributed on the monthly 23 usage pattern of the average GSG customer.

- 41 -

1 The results of the Rate Schedule LVG rate design are shown on page 9 of Schedule 2 SS-G11 R-2. The general format of the calculations is described on the first page of that 3 Schedule. Information on the typical customer bill impacts as a result of these changes is 4 indicated on page 3 of Schedule SS-G12 R-2.

- 5 Rate Schedule Street Lighting Gas ("SLG")
- 6 Q. Please describe the rate design for Rate Schedule SLG.

7 A. The Company proposes to increase the Distribution Charge per Therm to its cost to8 serve as determined by the ECOSS.

9 The balance of the revenue requirements will be recovered from the luminaire 10 charge, and the prices for individual gas streetlights will be updated but limited by the overall 11 rate impact limitations I have previously discussed.

12 The results of the Rate Schedule SLG rate design are shown on page 13 of Schedule 13 SS-G11 R-2. The general format of the calculations is described on the first page of that 14 Schedule.

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

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

A. This rate remains closed except to existing customers. The Service Charge was set to move towards the Company ECOSS results to recover the revenue requirements for the Access, Customer Service and Measurement segments while applying the previously discussed limits as shown in Schedule SS-G9 R-2. 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 1 15 of Schedule SS-G11 R-2. The general format of the calculations is described on the first
2 page of that Schedule.

3 **Rate Schedule Transportation Service Gas – Non Firm ("TSG-NF")** 4 0. Please describe the rate design for Rate Schedule TSG-NF. 5 A. The Service Charge for TSG-NF has been set equal to the new Service Charge 6 proposed for Rate TSG-F, the calculation of which is shown on Schedule SS-G9 R-2. 7 The charge for gas used for pilots during an interruption is proposed to be increased, 8 based on the highest monthly price for gas service on Rate Schedule GSG, including 9 balancing charges and gas supply service on BGSS-F, that occurred in the prior 36 month 10 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.

13 The results of the Rate Schedule TSG-NF rate design are shown on page 17 of 14 Schedule SS-G11 R-2. The general format of the calculations is described on the first page 15 of that Schedule.

16 Rate Schedule Co-Generation Industrial Gas ("CIG")

17 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.

The Company proposes to modify the margin component of the rate so that the net of all of the adjustments to the Estimated Average Commodity Cost per therm that are used to determine the price paid by customers is increased by the overall average Distribution 1 percentage increase. The differential charge for the two usage blocks of Rate Schedule CIG,

- 2 usage less than 600,000 therms per month and usage in excess of this amount, has been kept
- 3 at the same one cent per therm differential that currently exists.
- The results of the rate design are shown on page 11 of Schedule SS-G11 R-2. The
 general format of the calculations is described on the first page of that Schedule.

6 Rate Schedule Contract Service Gas ("CSG")

7 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-G9 R-2. 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.

13 GREEN ENABLING MECHANISM ("GEM")

14 Q. Have you proposed to include a Green Enabling Mechanism in PSE&G's tariff 15 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, submitted with the Company's 9+3 Update.

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

A. Yes. It is reasonable for the Board to approve both rates that reflect proper ratedesign principles and the proposed GEM. Aligning rates with cost causation, as the

1 Company is proposing in this filing, sends the correct economic signals to customers, 2 allowing them to make accurate economic decisions regarding their gas usage and, as result, 3 helps reduce rates for all other customers. At the same time, as discussed by Mr. Hansen, the 4 proposed GEM will eliminate the current disincentive that PSE&G has to reduce their usage. 5 Adoption of both the rate design changes that I am recommending and the proposed GEM 6 will serve as complementary ways to encourage the most efficient use of gas possible at a fair 7 and equitable cost.

8 TARIFF CHANGES

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

10 A. Yes. Please refer to the Guide to Gas Tariff Changes, Exhibit P-1 Schedule 4,
11 submitted with the Company's 9+3 Update.

12 STAFF ECOSS METHODOLOGY

13 Q. Please explain why you are submitting the Staff ECOSS.

A. As part of the resolution of the Company's previous base rate case in BPU Docket No. GR09050422, the Company agreed to perform a COSS in the manner prescribed by Staff in the Company's next rate case. In accordance with this requirement, the Staff ECOSS and the summary of the resulting functional revenue requirements by rate class are being submitted with the Company's rate case filing.

Specifically, Schedule SS-G18 R-2 contains the Details of the complete Staff
ECOSS, Schedule SS-G19 R-2 is the Summary Report by Functional Segment based on
Staff's Method, and Schedule SS-G20 R-2 is the Functional Cost Summary of the Cost of
Service Study results based on Staff's Method.

In the Company's previous base rate case, the Company and other signatories to the
 Stipulation made it clear that they were not agreeing that the Staff ECOSS was appropriate or
 consistent with cost causation or would be a useful guide in determining just and reasonable
 rates. Specifically, the Stipulation stated:

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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.

11Q.Does the Company believe that the Staff ECOSS provides a reasonable12foundation for establishing just and reasonable rates in this proceeding?

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

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

7 The fundamental error in the Staff ECOSS is that there is no relationship at all 8 between the amount of gas a pipe can carry, its diameter, and any split between a demand 9 and energy cost classification. Determining an energy/peak classification based on the 10 physical nature of natural gas and the pipe it flows within is unrelated to determining the cost 11 of providing gas distribution service. Just because equipment such as gas main delivers 12 energy, such as a gas main, it should not be classified as energy-related unless the amount of 13 energy, other than peak energy, had some basis in the design. Gas mains have been, and 14 continue to be, installed to bring gas service to the proximity of each customer's premise and 15 are sized to handle the peak hourly gas flow at design conditions, without regard to the gas 16 flow at any other time of day or season. These are the sole reasons and engineering basis for 17 their design and cost, and as such, the allocation of these costs should properly reflect each 18 rate class's responsibility for the peak gas flow.

I have prepared Schedule SS-G21 R-2, "PSE&G Analysis of Gas Main Costs and Flow Characteristics" based on information provided by the planners in our Gas Distribution Department. This schedule shows the load carrying capacity of several different common gas pipe mains sizes currently installed by Public Service along with a typical unit per foot installed cost of the pipe. Column 1 is the diameter of the pipe, Column 2 indicates the

- 47 -

1 material type, Column 3 is the flow capacity at the conditions as indicated at the bottom of 2 the table, Column 4 is a typical unit installed cost at the conditions as indicated at the bottom 3 of the table, and Column 5 is the resulting calculation of the unit installed cost per thousand 4 cubic feet per hour of flow capacity. As the last column of this Schedule indicates, the cost 5 to deliver gas actually decreases as the diameter of the pipe increases. The information 6 and calculations, presented in Schedule SS-G21 R-2, confirms that there is no relationship 7 between the costs of a gas main and the annual amount of gas that flows through it. In the 8 absence of such a relationship, Staff's Method is completely flawed and should be rejected.

- 9 Q. Does this conclude your direct testimony?
- 10 A. Yes. It does.

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

2	Schedule SS-G4 R-2 shows the details of the Cost of Service Study used to develop
3	distribution revenue requirements by rate schedule. This study was used in the development
4	of the proposed rates and the following discussion is limited to this analysis. These results
5	are summarized by revenue requirements for each rate schedule and by segment in Schedule
6	SS-G6 R-2.
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 gas

9 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-2, 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

Storage plant (Schedule SS-G4 R-2, page 4, line 31) is treated in the same manner as
production plant because it relates to balancing services. Therefore, Storage plant is
segmented to Distribution Delivery and allocated on the basis of balancing therms.

8 Transmission Plant

9 All of transmission plant (Accounts G365 to G369 on Schedule SS-G4 R-2, 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-2, 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-2, 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-2, page 7; while common plant is on Schedule SS-G4 R-2, 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-2, 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-2, page 11, lines 1 to 35.

18 **Operating Revenues**

The values indicated in Schedule SS-G4 R-2, 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-2, 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

Similar to the production plant items, all production expenses (Accounts G710 to G745 on Schedule SS-G4 R-2, page 13, lines 4 to 6) relate to wholesale balancing services and are segmented to Distribution Delivery and allocated on the basis of balancing therms, consistent with the methodology used for Production Plant.

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-2, 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-2, 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

O&M expenses for transmission and distribution (Accounts G850 to G894 on Schedule SS-G4 R-2, page 13, line 28 to page 14, line 68) were generally segmented and allocated in the same proportion as their associated plant account(s) with the exception of Customer Installations expense (Account G879) which was allocated to the rates based upon 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-2, 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-2, 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-2, 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-2, 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 #23 in Schedules SSJ-27 R-1 through SSJ-49 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-2, 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 \$403,279.

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

All Taxes and Tax Deductions were segmented and allocated in the same proportion
as their associated plant or O&M account(s). Details of these allocations are indicated from
pages 18-21 of Schedule SS-G4 R-2.

15

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1 CREDENTIALS 2 OF **STEPHEN SWETZ** 3 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 corporate planning with over 20 years of direct experience in Northeastern retail and 15 16 wholesale electric and gas markets. As Sr. Director of the Corporate Rates and Revenue Requirements 17 18 department, I have submitted pre-filed direct cost recovery testimony as well as oral 19 testimony to the New Jersey Board of Public Utilities and the New Jersey Office of 20 Administrative Law for base rate cases, as well as a number of clauses including 21 infrastructure investments, renewable energy, and energy efficiency programs. A list of

my prior testimonies can be found on pages 3 and 4 of this document. I have also

22

EXHIBIT P-9G R-2 SCHEDULE SS-G1 PAGE 2 OF 4

1	contributed to other filings including unbundling electric rates and Off-Tariff Rate
2	Agreements. I have had a leadership role in various economic analyses, asset valuations,
3	rate design, pricing 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-9E R-2 SCHEDULE SS-G1 PAGE 3 OF 4

LIST OF PRIOR TESTIMONIES

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Paliel Service Electric & G.M.Company 6 GR17007775 written Jul-32 Gen Sprinker Gen Sprinker Paliel Service Electric & G.M.Company E ER17007723 written Jul-37 Gen Sprinker Notematication Thorgany (Cost Recovery) Paliel Service Electric & G.M.Company E ER17070723 written Jul-37 Gen Program Recovery Charge (GPRC)-Including CA. Dip LET, EEL Market Service Electric & G.M.Company E ER17070723 written Jul-37 Solar Time Recover Charge (GPRC)-Gold Los II) / Cost Recovery Paliel Service Electric & G.M.Company E ER17002132 written Marz 1 Energy Structure Registreements & Bate Design - Statistical Market Service Textric & G.M.Company E ER17002136 written Marz 1 Energy Structure Registreements & Bate Design - Fifth Statistical Market Service Textric & G.M.Company E EB17002136 written Marz 1 Energy Structure Registreements & Bate Design - Fifth Statistical Market MarketM	
Abdis Service Bectric & Gas Company E/G BHJ1070724 - GR12070725 written Jul 2 Generating Company E ER12070723 written Jul 2 Service Sectric & Gas Company E ER12070723 written Jul 2 Service Sectric & Gas Company C GR12070733 written Jul 2 Service Sectric & Gas Company C/G ER12070723 written Jul 2 Service Sectric & Gas Company C/G ER12070723 written Jul 2 Service Sectric & Gas Company C/G ER12070723 written Jul 2 Service Sectric & Gas Company C/G ER12070723 written Jul 2 Service Sectric & Gas Company E/G ER12070724 GR12070723 written Jul 2 Service Sectric & Gas Company E GR12070123 written Jul 2 Service Sectric & Gas Company E GR12070135 written Aug 16 Service Sectric & Gas Company E GR12070711 Written Aug 16 Service Sectric & Gas Company E GR12070711 Written Jul 16 Gas Company E GR12070517 Written Jul 16 G	
Printe Streve Electric & Gas Company E ER1/07/074-Vir/UN/074-Vir	
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Dabilitis Service Electric & Gas Company E/G EN102323: 0 written Mar-17 Energy Strong / Reveme Requirements & Rate Design - Sixth Rollin Dabilitis Service Electric & Gas Company E EN1720136 written Mar-17 Escreg Strong / Reveme Requirements & Rate Design - Sixth Rollin Dabilitis Service Electric & Gas Company E EN1720136 written No1-15 Social Benefits Charge (SRC) / Cost Recovery Dabilitis Service Electric & Gas Company E EL18200738 written Aug-16 Non-116 Substation Dabilitis Service Electric & Gas Company E EL18200785 written Aug-16 Non-116 Gas System Modernization Program (GSMP) - First Roll in Dabilitis Service Electric & Gas Company G GR16070211 written Ju-16 Gas System Modernization Program (GSMP) - First Roll in Dabilitis Service Electric & Gas Company E ER18070613 written Ju-16 Green Programs Recovery Charge (GRC) - Acutan (J), Cost Recovery Dabilitis Service Electric & Gas Company E ER18070614 written Ju-16 Solar Pilot Recovery Charge (GRC) - Acutan (J), Cost Recovery Dabilitis Service Electric & G	
Dublic Service Tectric & Gas Company E//G E014080897 written Main 7. Dengy Efficienty 2012 Program Aublic Service Tectric & Gas Company E E1817020136 written Feb-17 Societal Benefits Charge (SBC) / Cost Recovery Public Service Tectric & Gas Company E E181500918 written Societal Benefits Charge (SBC) / Cost Recovery Public Service Tectric & Gas Company E E181500918 written Aug.12 Construction of Mason 55 Statistion Public Service Tectric & Gas Company E E1815080785 written Aug.16 Non-Utility Generation Charge (MGC) / Cost Recovery Public Service Tectric & Gas Company G GR16070711 written Jul-16 Gas System Modernization Program (SSMP) - First Roll-In Public Service Tectric & Gas Company E E1810070610 written Jul-15 Green Programs Recovery Charge (GPRC-Including CA, DR, EEE, EEE (DR) Public Service Tectric & Gas Company E E1810070610 written Jul-16 Salur Public Service Tectric & Gas Company E E1016006484 written Jul-31 Salur All Statistic Charge (SPRC-Solur Loan I) / Cost Recovery Public Serv	
Public Service Electric & Gas Company E EH17202136 written Feb-17 Societal Benefits Charge (SBC) / Cost Recovery Public Service Electric & Gas Company E EH1500918 written Nov-16 Remediation Adjustment Charge-RAC 24 Public Service Electric & Gas Company E EH1500918 written Aug-16 Construction of Mason 55 Substation Public Service Electric & Gas Company E EN16080758 written Aug-16 Construction of Mason 55 Substation Public Service Electric & Gas Company G GR16070517 written Jul-16 Gas System Moderination Program (Scoore) Trage (SPIC) Induding CA, DR, EEE, EEF Public Service Electric & Gas Company E ER16070614 written Jul-16 Gas System Moderination Charge (SPIC) Induding CA, DR, EEE, EEF Public Service Electric & Gas Company E ER16070614 written Jul-16 Sealer AM Eacowery Public Service Electric & Gas Company E ER16070614 written Jul-16 Sealer AM Eacowery Public Service Electric & Gas Company E EE16070614 written Jul-15 Sealer AM Eacowery <t< td=""><td>n</td></t<>	n
Aublic Service Electric & Gas Company E/G GH16111064 written Nov-16 Remediation Adjustment Charge-AAC 24 Public Service Electric & Gas Company E ER1609018 written Sep_16 Energy Strong / Revenue Requirements & Rate Design - Fifth Roll-in Public Service Electric & Gas Company E ER16080785 written Aug-16 Construction of Masin S15 Statation Public Service Electric & Gas Company G GR16070617 written Jul-15 Sea System Modernization Program (GSMP) - First Roll-in Public Service Electric & Gas Company G GR16070617 written Jul-15 Sull, Sarvice Electric & Gas Company G GR16070614 written Jul-15 Sull, Sarvice Electric & Gas Company G GR16070614 written Jul-15 Sull, Sull, Gas Recovery Charge (GPRC)-Including CA, DR, EEE, EEE F Public Service Electric & Gas Company E E161070616 written Jul-15 Sull and Julstment Charge MAC / Solar Loan I/ / Cost Recovery Public Service Electric & Gas Company E E01050912 written Jul-15 Sull and Julstment Charge MAC / Solar Loan I/ / Cost Recovery Public Service Electric & Gas Company E E01030272 - GR16030273 written	
Aublic Service Electric & Gas Company E ER6090218 written Sep-16 Energy Strong / Revenue Requirements & Rate Design - Fifth Roll-in Dublic Service Rectric & Gas Company E E010600728 written Aug 16 Construction of Mason S1 substation Dublic Service Rectric & Gas Company E R16007251 written Jul-16 Gas System Modernization Program (GSMP) - First Roll-in Dublic Service Rectric & Gas Company G GR16070611 written Jul-16 Green Programs Recovery Charge (DRRC)-Including CA, DR, EEE, EEE FUE Dublic Service Electric & Gas Company E ER16070613 written Jul-16 Green Programs Recovery Charge (DRRC)-Including CA, DR, EEE, EEE FUE Dublic Service Electric & Gas Company E ER16070614 written Jul-16 Solar All Extension II (SAMIest II) / Cox Recovery Public Service Electric & Gas Company E ER16090272 - GR16080273 written May-16 Solar All Extension II (SAMIest II) / Cox Recovery Public Service Electric & Gas Company E/G ER1501020273 written May-16 Energy Strong / Revenue Requirements & Rate Design - Fourth Roll-in Public Service Electric & Gas Company	
Dublic Service Electric & Gas Company E E016080785 written Aug 16 Construction of Maxon St Substation Dublic Service Electric & Gas Company G GR16070011 written Jul-16 Gas System Modernization Program (GSM) - First Roll-In Dublic Service Electric & Gas Company G GR16070617 written Jul-16 Written Jul-16 Gas System Modernization Program (GSM) - First Roll-In Dublic Service Electric & Gas Company E/G ER16070613 - GR16070614 written Jul-16 Green Program Secovery Charge (GRC)-Including CA, DR, EEE, EEE Public Service Electric & Gas Company E ER16070616 written Jul-16 Sull / Cost Recovery Public Service Electric & Gas Company E ER16070616 written Jul-16 Magin Adjustment Charge (MRC) / Cost Recovery Public Service Electric & Gas Company E E01606012 written May 16 Soler Program Recovery Charge (SRC) - Hocklang CA, DR, EEE, EEE Public Service Electric & Gas Company E/G ER15000273 written May 16 Soler Program Recovery Charge (SRC) - Hocklang CA, DR, EEE, EEE Public Service Electric & Gas Company E/G	
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Public Service Electric & Gas Company G GR16070711 written Jul-16 Gas System Modernization Program (GSMP) - First Roll-In Public Service Electric & Gas Company E ER16070613 - GR16070614 written Jul-16 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company E ER16070615 written Jul-16 Green Programs Recovery Charge (SPRC Solar Loan II) / Cost Recovery Public Service Electric & Gas Company E ER16070616 written Jul-16 Solar Allo Recovery Charge (SPRC Solar Loan II) / Cost Recovery Public Service Electric & Gas Company E E E0105050412 written Mu-16 Energy Strong / Revenue Requirements & Rate Design - Fourth Roll-in Public Service Electric & Gas Company E E ER16030273 written Ma-16 Energy Strong / Revenue Requirements & Rate Design - Toird Roll-in Public Service Electric & Gas Company E E ER15070757 GR15070758 written Mu-15 Service Recovery Charge (SPRC)-Including CA, DR, EEE, EEE F Public Service Electric & Gas Company E ER15070757-GR15070758 written Jul-15 Solar Pilot Recovery Charge (SPRC)-Including	
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Public Service Electric & Gas Company E E016050412 written May-16 Solar 4 All Extension II (SAAllext II) / Revenue Requirements & Rate Design - Fourth Roll-in 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 ER15111294 written Nov-15 Remediation Adjustment Charge-RAC 23 Public Service Electric & Gas Company E ER15010180 written Jul-15 Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE F Public Service Electric & Gas Company E ER15060754 written Jul-15 Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE F Public Service Electric & Gas Company G GR15060748 written Jul-15 Valenter Recovery Public Service Electric & Gas Company F/G ER15050558 written Jul-15 Walter Normalization Charge (MoC) Cost Recovery Public Service Electric & Gas Company E/G GR15030272 written May-15 Societal Benefits Charge (SBC/Cost Recovery Public Service Electric & Gas Company E/G	·
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Public Service Electric & Gas Company E/G ERIS/07/35/ARIS0/0758 Written Jul-15 SLII, SLIII / Cost Recovery Public Service Electric & Gas Company E ER15060754 written Jul-15 Solar Pilot Recovery (Darge (SPRC-Solar Loan I) / Cost Recovery Public Service Electric & Gas Company G GR15060748 written Jul-15 Margin Adjustment Charge / Cost Recovery Public Service Electric & Gas Company E ER15050558 written May-15 Sociental Benefits Charge (INCC) / Cost Recovery Public Service Electric & Gas Company E ER15050558 written May-15 Sociental Benefits Charge (INCC) / Cost Recovery Public Service Electric & Gas Company E/G ER15030389-GR15030390 written May-15 Sociental Benefits Charge (INCC) / Cost Recovery Public Service Electric & Gas Company E/G ER15030389-GR15030390 written May-15 Sociental Benefits Charge (INCC) / Cost Recovery Public Service Electric & Gas Company E/G ER14070651 written Public Service Electric & Gas Company E/G ER14070655 written Jul-14 Weather Normalization Charge / Cost Recovery Su	n
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Public Service Electric & Gas Company E/G E014080897 written Aug-14 EEE Ext II Public Service Electric & Gas Company G ER14070655 written Jul-14 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company E/G ER14070651-GR14070652 written Jul-14 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company E ER14070650 written Jul-14 Solar Pilot Recovery Public Service Electric & Gas Company E ER14070650 written Jul-14 Solar Pilot Recovery Public Service Electric & Gas Company G GR14050511 written May-14 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G ER13070603-GR13070604 written Jul-13 Green Programs Recovery Charge (SPRC-Solar Loan I) / Cost Recovery Public Service Electric & Gas Company E/G ER13070605 written Jul-13 Solar Pilot Recovery Charge (SPRC-Solar Loan I) / 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 &	
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 ES, SLI), SLII / Cost Recovery Public Service Electric & Gas Company E ER14070650 written Jul-14 Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery Public Service Electric & Gas Company G GR14050511 written May-14 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G GR14040375 written Apr-14 Remediation Adjustment Charge (GPRC)-Including DR, EEE, EEE Ext, Cost Recovery Public Service Electric & Gas Company E/G ER13070603-GR13070604 written Jun-13 Green Programs Recovery Charge (GPRC)-Including DR, EEE, EEE Ext, 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 Jul-13 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company G <	1
Public Service Electric & Gas Company E/G ER14070651-GR14070652 written Jul-14 Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE E SLII, SLII / Cost Recovery Public Service Electric & Gas Company E ER14070651-GR14070652 written Jul-14 Solar Pilot Recovery Charge (GPRC)-Including CA, DR, EEE, EEE E SLII, SLII / Cost Recovery Public Service Electric & Gas Company G GR14050511 written Jul-14 Solar Pilot Recovery Charge (MCC) / Cost Recovery Public Service Electric & Gas Company E/G GR14050511 written May-14 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G ER13070603-GR13070604 written Jun-13 Green Programs Recovery Charge (GPRC)-Including DR, EEE, EEE Ext, 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 Jul-13 Solar Pilot Recovery Charge (MAC) / Cost Recovery Public Service Electric & Gas Company G GR13070615 written Jul-13 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company G<	
Public Service Electric & Gas Company E ER14070650 written Jul-14 Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery Public Service Electric & Gas Company G GR14050511 written May-14 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G GR14040375 written Apr-14 Remediation Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G ER13070603-GR13070604 written Jun-13 Green Programs Recovery Charge (GPRC)-Including DR, EEE, EEE Ext, 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 Jul-13 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company G GR13060445 written / May-13 Mareina Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G E013020155-G013020156 written/oral Mar-13 Energy Strong / Revenue Requirements & Rate Design - Program App Public Service Electric & Gas Company G G012030188 written/oral Mar-13	E Ext, S4All, S4AEXT,
Public Service Electric & Gas Company G GR14050511 written May-14 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G GR14040375 written Apr-14 Remediation Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G ER13070603-GR13070604 written Jun-13 Green Programs Recovery Charge (GPRC)-Including DR, EEE, EEE Ext, 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 Jul-13 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company G GR13060445 written May-14 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G E013020155-G013020156 written/oral Mar-13 Energy Strong / Revenue Requirements & Rate Design - Program App Public Service Electric & Gas Company G G012030188 written/oral Mar-13 Appliance Service / Tariff Support	
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, Cost Recovery Public Service Electric & Gas Company E ER13070605 written Jul-13 Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery Public Service Electric & Gas Company G GR13070615 written Jun-13 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company G GR13060445 written May-13 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G E013020155-G013020156 written/oral Mar-13 Energy Strong / Revenue Requirements & Rate Design - Program App Public Service Electric & Gas Company G G012030188 written/oral Mar-13 Appliance Service / Tariff Support	
Public Service Electric & Gas Company E/G ER13070603-GR13070604 written Jun-13 Green Programs Recovery Charge (GPRC)-Including DR, EEE, EEE Ext, 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 Jul-13 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company G GR13060445 written/Oral Mar-13 Energy Strong / Revenue Requirements & Rate Design - Program App Public Service Electric & Gas Company G G012030188 written/oral Mar-13 Applaince Service / Tariff Support	
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Public Service Electric & Gas Company G GR13070615 written Jun-13 Weather Normalization Charge / Cost Recovery Public Service Electric & Gas Company G GR13060445 written May-13 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G E013020155-G013020156 written/oral Mar-13 Energy Strong / Revenue Requirements & Rate Design - Program App Public Service Electric & Gas Company G G012030188 written/oral Mar-13 Appliance Service / Tariff Support	
Public Service Electric & Gas Company G GR13060445 written May-13 Margin Adjustment Charge (MAC) / Cost Recovery Public Service Electric & Gas Company E/G E013020155-G013020156 written/oral Mar-13 Energy Strong / Revenue Requirements & Rate Design - Program App Public Service Electric & Gas Company G G012030188 written/oral Mar-13 Appliance Service / Tariff Support	
Public Service Electric & Gas Company G GO12030188 written/oral Mar-13 Appliance Service / Tariff Support	
	pproval
Public Service Electric & Gas Company E ER12070599 written Jul-12 Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery	
Public Service Electric & Gas Company E/G ER12070606-GR12070605 written Jul-12 RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SL	SLII / Cost Recoverv
Public Service Electric & Gas Company E EO12080721 written/oral Jul-12 Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program	
Public Service Electric & Gas Company E EO12080721 written/oral Jul-12 Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design Frighten	
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/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	

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LIST OF PRIOR TESTIMONIES

Company	Utility	Docket	Testimony	Date	Case / Topic
Public Service Electric & Gas Company	G	GR11060338	written	Jun-11	Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GR11060395	written	Jun-11	Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO11010030	written	Jan-11	Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	ER10100737	written	Oct-10	RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery
Public Service Electric & Gas Company	E/G	ER10080550	written	Aug-10	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	ER10080550	written	Aug-10	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	E/G	GR09050422	written/oral	Mar-10	Base Rate Proceeding / Cost of Service & Rate Design
Public Service Electric & Gas Company	E	ER10030220	written	Mar-10	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	E	EO09030249	written	Mar-09	Solar Loan II(SLII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	EO09010056	written	Feb-09	Economic Energy Efficiency(EEE) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO09020125	written	Feb-09	Solar 4 All (S4All) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO08080544	written	Aug-08	Demand Response (DR) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	ER10100737	written	Jun-08	Carbon Abatement (CA) / Revenue Requirements & Rate Design - Program Approval

Actual & Weather Normalized Billing Determinants Filing "12 and 0"

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	<u>Rate</u>		Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation from <u>WN</u>
1	RSG	Delivery			
2		Service Charge	19,630.803	19,630.803	0.000
3		Distribution Therms	1,515,180	1,494,872	(20,308)
4		Off-Peak Dist. Therms	56	56	0
5		Balancing Therms	918,017	917,326	(691)
6					
7		Supply			
8		BGSS Therms	1,445,293	1,425,927	(19,366)
9		BGSS Off-Peak Therms	46	46	0
10		Emergency Sales Srvc. Therms	0	0	0
11					
12					
13	GSG	<u>Delivery</u>			
14		Service Charge	1,689.246	1,689.246	0.000
15		Distribution Therms	301,879	297,439	(4,440)
16		Off-Peak Dist. Therms	45	45	0
17		Balancing Therms	174,601	173,170	(1,431)
18					
19		Supply			
20		BGSS Therms	229,971	226,488	(3,483)
21		Emergency Sales Srvc. Therms	0	0	0

Actual & Weather Normalized Billing Determinants Filing "12 and 0"

	<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	220.495	220.495	0.000
3		Demand Therms	19,103	18,017	(1,086)
4		Distribution Therms 0 -1,000	154,674	154,674	0
5		Distribution Therms over 1,000	588,587	585,429	(3,158)
6		Balancing Therms	361,239	361,999	760
7					
8		<u>Supply</u>			
9		BGSS Therms	270,273	268,398	(1,875)
10		Emergency Sales Srvc. Therms	0	0	0
11					
12					
13	SLG	Delivery			
14		Lamp Chgs:			
15		Single	10.392	10.392	0.000
16		Double	0.696	0.696	0.000
17		Triple Prior to 1/1/93	18.096	18.096	0.000
18		Triple on & after 1/1/93	0.420	0.420	0.000
19		Distribution Therms	678.777	678.777	0.000
20					
21		Supply			
22		BGSS Therms	247.453	247.453	0.000
23		Emergency Sales Srvc. Therms	0.000	0.000	0

Actual & Weather Normalized Billing Determinants Filing "12 and 0"

	Rate		Actual	Weather Normalized (WN)	Variation from
			Determinants	Determinants	<u>WN</u>
1	TSG-F	Delivery			
2		Service Charge	0.494	0.494	0.000
3		Demand Therms	487	487	0
4		Demand Therms - Agreements	0	0	0
5		Distribution Therms	25,950	25,950	0
6		Distribution Therms - Agreements	0	0	0
7					
8		<u>Supply</u>			
9		Emergency Sales Srvc. Therms	363	363	0
10					
11					
12	TSG-NF	Delivery			
13		Service Charge	2.218	2.218	0.000
14		Distribution Therms 0 - 50,000	99,839	99,839	0
15		Distribution Therms 0 - 50,000 - Agreements	600	600	0
16		Distribution Therms over 50,000	67,427	67,427	0
17		Distribution Therms over 50,000 - Agreements	11,318	11,318	0
18		Pilot & Penalty Therms	45	45	0
19					
20		<u>Supply</u>			
21		BGSS Therms	7,980	7,980	0
22		Emergency Sales Srvc. Therms	0	0	0
23		Pilot & Penalty Therms	45	45	0

Actual & Weather Normalized Billing Determinants

Filing "12 and 0"

	<u>Rate</u>		Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation from <u>WN</u>
1	CIG	Delivery			
2		Service Charge	0.166	0.166	0.000
3		Distribution Therms 0 - 600,000	32,835	32,835	0
4		Distribution Therms over 600,000	8,232	8,232	0
5		Extended Sales Srvc. Therms	0	0	0
6					
7		Supply			
8		BGSS Therms	41,067	41,067	0
9		Extended Sales Srvc. Therms	0	0	0
10		Pilot & Penalty Therms	1,254	1,254	0
11		,			
12					
13	CSG	Delivery			
14		Service Charge - Power	0.080	0.080	0.000
15		Service Charge - Power- Non Firm	0.012	0.012	0.000
16		Service Charge - Other	0.109	0.109	0.000
17		Distribution Charge - Power	599,445	599,445	0
18		Distribution Charge - Power- Non Firm	4,755	4,755	0
19		Distribution Charge - Other	185,648	185,648	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	Amount		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 12&0

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

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SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
-				(1)	(2)	(3)	(4)	(5)	(6)
S S		SUMMARY OF RESULTS DEVELOPMENT OF RETURN	Sub-Schedule Ref						
S	3								
S	4	RATE BASE							
S	5	Plant in Service							
S	6	Production Plant 304-320	SCH RBP, LN 28	54,051,153	34,404,858	6,551,287	13,095,009	0	0
S	7	Storage Plant 360-363	SCH RBP, LN 33	10,637,156	6,770,805	1,289,280	2,577,071	0	0
S	8	Transmission Plant 365-371	SCH RBP, LN 40	88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,414
S	9	Distribution Plant							
S	10	Land & Structures 374-375	SCH RBP, LN 55	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
S	11	Mains 376	SCH RBP, LN 61	2,666,043,183	1,647,272,369	325,307,357	675,376,141	171,315	17,916,001
S	12	Compressor Station Equipment 377	SCH RBP, LN 63	0	0	0	0	0	0
S	13	Meas & Regulating Station Equip 378-379	SCH RBP, LN 68	170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
S	14	Services 380	SCH RBP, LN 74	2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,255
S	15	Meters 381	SCH RBP, LN 80	257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
S	16	Meter Installations 382	SCH RBP, LN 86	145,989,543	133,096,274	11,675,079	1,217,853	0	337
S	17	House Regulators & Install 383-384	SCH RBP, LN 106	137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
S	18	Industrial Meas & Reg Station Equip 385	SCH RBP, LN 114	83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
S	19	Other Property on Cust Premises 386	SCH RBP, LN 116	0	0	0	0	0	0
S	20	Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	0	0	0	1,521,717	0
S	21	Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	6,694,221	1,321,991	2,744,608	696	72,807
S	22	Total Distribution Plant	SCH RBP, LN 125	6,380,421,816	4,583,471,738	791,894,419	976,722,670	1,722,826	26,610,163
S	23	General Plant E389-E399	SCH RBP, LN 156	94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,767
S	24	Common Plant C389-C399	SCH RBP, LN 167	78,873,337	62,130,797	8,342,515	8,062,881	14,042	323,102
S	25	Intangible Plant E301-E303, E399, C303-C39	(SCH RBP, LN 23	5,857,613	5,302,920	461,595	72,574	(33)	20,557
S S	26 27	Total Plant in Service	SCH RBP, LN 172	6,713,609,232	4,815,431,693	830,837,663	1,037,603,187	1,769,686	27,967,004
S S	28 29	Less: Reserve for Depreciation and Amorization	SCH RBD, LN 122	2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258
S	29 30	Plus: Rate Base Additions							
S	30	Working Capital	SCH RBO, LN 11	292,311,129	224,740,046	33,930,465	32,506,677	141,055	992,886
S	32	Capital Stimulas Adjust (Pro Forma #13)	SCH RBO, LN 13	292,311,129	224,740,040	33,930,403	32,500,077	141,055	992,000 0
S	32	Capital Lease Plt & Reserve Deduct	SCH RBO, LN 13	96,280	69,058	11,915	14,880	25	401
S	33	Plus: Rate Base Deductions	SCH KBO, LN 14	90,200	09,000	11,915	14,000	20	401
S	34 35	Customer Advances	SCH RBO, LN 21	(19,722,411)	(14,274,965)	(2,361,896)	(3,009,841)	(2.446)	(72.060)
S	36	Unbilled Revenue	SCH RBO, LN 21			· · · ·	(, , ,	(2,446) (42,040)	(73,262)
S	30	Deferred Income Taxes and Credits	SCH RBO, LN 22 SCH RBO, LN 33	(159,485,336) (1,842,391,857)	(114,393,125)	(19,736,988)	(24,648,812)	(42,040) (486,706)	(664,371) (7,689,079)
S		Deletted income Taxes and Credits	SCH KDU, LN 33	(1,042,391,037)	(1,321,676,756)	(228,004,645)	(284,534,670)	(400,700)	(7,009,079)
S S	38 39								
S	39 40	TOTAL RATE BASE		2,713,760,398	1 095 012 520	244 467 400	27E 004 EEF	207 202	9 100 200
S S	40 41	IVIAL RATE BASE		2,713,760,398	1,985,013,536	344,467,180	375,881,555	297,808	8,100,320
S S	41 42								
S S	42								
S S	43 44								
S S									
5	45								

46

S S S 47 48

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SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
<u> </u>		Cub Cabadula Daf	(1)	(2)	(3)	(4)	(5)	(6)
S S	49 SUMMARY OF RESULTS 50 DEVELOPMENT OF RETURN	Sub-Schedule Ref						
S S	51 52 RATE BASE	SCH RBO, LN 38	3,990,551,989	2,903,496,586	503,557,593	569,667,784	607,865	13,222,161
S								
S S	54 OPERATING REVENUES 55 Rate Revenues from Customers		007 007 000	050 040 500	400 044 000		407 400	2 204 020
5 S	55 Rate Revenues from Customers 56 Other Operating Revenues	SCH REV, LN 7 SCH REV, LN 19	887,227,203 50,251,258	659,648,509 47,379,367	106,211,863 1,332,308	117,575,612 1,537,608	487,189 148	3,304,030 1,827
s S	57 Revenues from Other Sources	SCH REV, LN 19	50,251,258	47,379,367	1,332,308	1,537,608	0	1,027
s S	57 Revenues from Other Sources 58 Less: Provisions for Rate Refunds	SCH REV, LN 24	0	0	0	0	0	0
S	59 TOTAL OPERATING REVENUES	SCH KEV, LN 20	937,478,461	707,027,876	107,544,171	119,113,220	487,337	3,305,857
S	60		937,470,401	101,021,010	107,544,171	119,113,220	407,337	3,305,657
s S	61 OPERATING EXPENSES							
S	62 Operation and Maintenance Expense							
S	63 Gas Production and Supply Expense	SCH E, LN 20	6,899,840	4,136,342	804,023	1,903,831	1,476	54,169
S	64 Storage Expense	SCH E, LN 25	474,404	301,970	57,500	114,934	1,470	04,109
S	65 Transmission Expense	SCH E, LN 29	2,558,168	1,582,080	312,504	646,396	154	17,034
S	66 Distribution Expense	SCH E, LN 69	100,930,816	79,043,948	10,294,514	11,063,620	289,519	239,217
S	67 Customer Accounts Expense	SCH E, LN 91	101,220,275	85,836,475	9,294,647	5,621,639	289,519	466,665
S	68 Customer Service & Information Expense		2,140,391	1,883,422	203,087	51,906	30	1,946
5	69 Sales Expense	SCH E, LN 115	924,164	802,266	95,341	26,434	16	1,940
5	70 Administrative and General Expense	SCH E, LN 139	105,459,010	88,793,921	8,113,182	8,139,392	89,738	322,777
5 S	70 Administrative and General Expense 71 Total Operation and Maintenance Expense	SCH E, LN 139 SCH E, LN 141	321,836,138	263,162,755	29,323,768	27,865,919	381,782	1,101,915
S	72 Depreciation Expense	SCH DE, LN 10	123.362.242	88,637,110	15,192,473	18,987,811	32,106	512,742
5 S	73 Amortization Expense	SCH DE, LN 10	(12,395,796)		(1,542,361)	(1,948,282)	(3,331)	
5	73 Amonization Expense 74 Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	(8,849,965) 15,530,653	1,478,539	1,489,634	(3,331) 9,228	(51,858) 47,547
5	75 Proforma Expense Adjustments	SCH EO, LN 46		(102,895,801)				
6	76 State Income Taxes	SCH EO, LN 46 SCH TI, LN 79	(135,603,371)	32,530,873	(14,716,791)	(17,449,148)	(45,612)	(496,018)
6	76 State income Taxes 77 Federal Income Taxes	SCH TI, LN 85	44,765,042 122,855,470	32,530,873 89,604,993	5,620,240 15,493,174	6,450,550 17,336,541	7,835 18,380	155,544 402,383
5	77 Provision for Deferred Income Taxes	SCH TI, LN 85 SCH TI, LN 137	158,802,288	114,448,510	19,431,868	24,224,779	41,968	402,383 655,163
5	78 Income Taxes Deferred in Prior Years	SCH TI, LN 137	150,002,200	114,440,510	19,431,000	24,224,779	41,900	000,100
5	80 Investment Tax Credit Adjustement (Net)	SCH TI, LN 141 SCH TI, LN 142	0	0	0	0	0	0
5	81 TOTAL OPERATING EXPENSES	30H 11, LN 142	642,177,614	492,169,129	70,280,909	76,957,804	442,355	2,327,417
5	81 TOTAL OPERATING EXPENSES 82		042,177,014	492,109,129	70,200,909	76,957,604	442,300	2,327,417
5	83 OPERATING INCOME (RETURN)	-	295,300,847	214,858,747	37,263,262	42,155,416	44,982	978.440
;	84 Plus Operating Income Adjustment	SCH TI, LN 143	295,500,647	214,030,747	0	42,155,410	44,982	976,440
5	85 TOTAL NET OPERATING INCOME	00111, LN 143	295,300,847	214,858,747	37,263,262	42,155,416	44.982	978.440
5	85 TOTAL NET OPERATING INCOME 86		295,500,647	214,000,747	31,203,202	42,100,410	44,302	910,440
5	87 RATE OF RETURN ON RATE BASE (PRESE	NT)	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
5	88 INDEX RATE OF RETURN (PRESENT)	,	1.00	1.00	1.00	1.00	1.00	1.00
	89		1.00	1.00	1.00	1.00	1.00	1.00
5	90							
	90							
S S	92							
S	93							
s S	93							
S	95							
5	95							
,	50							

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

EXHIBIT P-9G R-2 Schedule SS-G4 R-2 Page 3 of 35

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
S S	97 98	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref	(1)	(2)	(0)	(-)	(3)	(0)
S S S		DEVELOPMENT OF RETURN (EQUALIZED RA	ATE LEVELS)						
S	101	RATE BASE	SCH RBO, LN 38	3,990,551,989	2,903,496,586	503,557,593	569,667,784	607,865	13,222,161
S S		RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S S	104 105 106	RETURN (RATE BASE * 7.40% ROR)		295,300,847	214,858,747	37,263,262	42,155,416	44,982	978,440
S S	107 108	PLUS: OPERATING EXPENSES							
S S S S S S S S S S	109 110 111 112 113 114 115	Depreciation Expense Amortization Expense Taxes Other Than Income Taxes Proforma Expense Adjustments Income Taxes	SCH E, LN 141 SCH DE, LN 10 SCH DE, LN 25 SCH EO, LN 11 SCH EO, LN 46 CALCULATED SCH TI, LN 137	321,836,138 123,362,242 (12,395,796) 18,555,601 (135,603,371) 167,620,512 158,802,288	263,162,755 88,637,110 (8,849,965) 15,530,653 (102,895,801) 122,135,866 114,448,510	29,323,768 15,192,473 (1,542,361) 1,478,539 (14,716,791) 21,113,413 19,431,868	27,865,919 18,987,811 (1,948,282) 1,489,634 (17,449,148) 23,787,091 24,224,779	381,782 32,106 (3,331) 9,228 (45,612) 26,215 41,968	1,101,915 512,742 (51,858) 47,547 (496,018) 557,927 655,163
S S S	116 117		SCH TI, LN 141 SCH TI, LN 142	0 0 642,177,614	0 0 492,169,129	0070,280,909	0 0 76,957,804	0 0 442,355	0 0 2,327,417
5 S S S	119	EQUALS TOTAL COST OF SERVICE	-	937,478,461	707,027,876	107,544,171	119,113,220	442,333	3,305,857
S S S S S S S S	122 123 124 125 126	Revenues from Other Sources	SCH REV, LN 19 SCH REV, LN 24 SCH REV, LN 26	50,251,258 0 0 887,227,203	47,379,367 0 0 659,648,509	1,332,308 0 0 106,211,863	1,537,608 0 0 117,575,612	148 0 0 487,189	1,827 0 0 3,304,030
S S	128 129	TOTAL COST OF SERVICE INCREASE/DECR	EASE	0	0	(0)	0	(0)	(0)
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	130 131 132 133 134 135 136 137 138 139 140 141 142 143 144	REVENUE INCREASE TO RETAIL REVENUES	9 (70)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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NO. DESCRIPTION BASIS Company RSG GSG LVG RBP 1 DEVELOPMENT OF RATE BASE (1) (2) (3) (4) RBP 2 GAS PLANT IN SERVICE (1) (2) (3) (4) RBP 3 GAS PLANT IN SERVICE (1) (2) (3) (4) RBP 4 General - AVMS & Misc. TOTPLT 0 0 0 0 RBP 6 General - AVMS & Misc. TOTPLT 0 0 0 0 0 RBP 6 General - AVMS & Misc. TOTPLT 0	0 0 0 0 0 0 0	TSG Firm (6) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
RBP 2 RBP 3 GAS PLANT IN SERVICE RBP 4 RBP 5 RBP 5 RBP 6 General - AWMS & Misc. TOTPLT 0 0 RBP 7 Choice Progect not_used 0 0 RBP 9 - regulator related not_used 0 0 RBP 10 - appliance safety related not_used 0 0 RBP 11 - Comp Svs related not_used 0 0 RBP 13 RBP 14 RBP 15 C303 - INTANGIBLE PLANT - CUST SERVICE RBP 16 Customer Service CUSTSVSX 6,057,549 5,415,914 492,712 126,646 RBP 17 Measurement MRCOST_07 1707,622 <td< th=""><th>0 0 0 0 0 0 0</th><th>0 0 0 0 0 0</th></td<>	0 0 0 0 0 0 0	0 0 0 0 0 0
RBP 3 GAS PLANT IN SERVICE RBP 4 RBP 5 RBP 6 General - AWMS & Misc. TOTPLT 0 0 RBP 7 Choice Progect not_used 0 0 0 RBP 8 GSMIS - meter related not_used 0 0 0 0 RBP 10 - appliance safety related not_used 0 0 0 0 0 RBP 12 - Cust Sys related not_used 0 0 0 0 0 RBP 13 TOTAL INTANGIBLE PLANT 0	0 0 0 0 0 0 0	0 0 0 0 0 0
RBP 4 RBP 5 INTANGIBLE PLANT - G301-G303 RBP 6 General - AWMS & Misc. TOTPLT 0 0 0 0 RBP 6 General - AWMS & Misc. TOTPLT 0 0 0 0 0 RBP 7 Choice Progect not_used 0 0 0 0 0 RBP 8 GSMIS - meter related not_used 0 0 0 0 0 0 0 RBP 10 - appliance safety related not_used 0	0 0 0 0 0 0 0	0 0 0 0 0 0
RBP 5 INTANGIBLE PLANT - G301-G303 RBP 6 General - AVMMS & Misc. TOTPLT 0 0 0 RBP 7 Choice Progect not_used 0 0 0 0 RBP 8 GSMIS - meter related not_used 0 0 0 0 RBP 9 - regulator related not_used 0 0 0 0 RBP 10 - appliance safety related not_used 0 0 0 0 RBP 11 - Comp Svs related not_used 0 0 0 0 RBP 13 TOTAL INTANGIBLE PLANT CUSTSVSX 6,057,549 5,415,914 492,712 126,646 RBP 15 C303 - INTANGIBLE PLANT - CUST SERVICE RBP 18 Not Used 0 0 0 0 0 2,953 RBP 18 Not Used not_used 0 0 0 0 0 0 0 <td>0 0 0 0 0 0 0</td> <td>0 0 0 0 0 0</td>	0 0 0 0 0 0 0	0 0 0 0 0 0
RBP 6 General - AWMS & Misc. TOTPLT 0 0 0 0 RBP 7 Choice Progect not_used 0 0 0 0 RBP 8 GSMIS - meter related not_used 0 0 0 0 RBP 9 - regulator related not_used 0 0 0 0 RBP 10 - appliance safety related not_used 0 0 0 0 RBP 11 - Courd Svs related not_used 0 0 0 0 RBP 13 TOTAL INTANGIBLE PLANT CUSTSVSX 6,057,549 5,415,914 492,712 126,646 RBP 14 - - - 0	0 0 0 0 0 0 0	0 0 0 0 0 0
RBP 7 Choice Progect not_used 0 0 0 0 RBP 8 GSMIS - meter related not_used 0 0 0 0 RBP 9 - regulator related not_used 0 0 0 0 RBP 10 - appliance safety related not_used 0 0 0 0 RBP 11 - Comp Svs related not_used 0 0 0 0 RBP 12 - Cust Svs related not_used 0 0 0 0 0 RBP 13 TOTAL INTANGIBLE PLANT 0	0 0 0 0 0 0 0	0 0 0 0 0
RBP 8 GSMIS - meter related not_used 0 0 0 0 RBP 9 - regulator related not_used 0 0 0 0 RBP 10 - appliance safety related not_used 0 0 0 0 RBP 11 - Comp Svs related not_used 0 0 0 0 RBP 12 - Cust Svs related not_used 0 0 0 0 RBP 13 TOTAL INTANGIBLE PLANT mot_used 0 0 0 0 RBP 14 - - 0 0 0 0 0 RBP 16 Customer Service CUSTSVSX 6,057,549 5,415,914 492,712 126,646 RBP 17 Measurement MRCOST_07 170,522 154,019 13,550 2,953 RBP 18 Not Used not_used 0 0 0 0 0 0 </td <td>0 0 0 0 0</td> <td>0 0 0 0</td>	0 0 0 0 0	0 0 0 0
RBP 10 - appliance safety related not_used 0 0 0 0 RBP 11 - Comp Svs related not_used 0 <td>0 0 0 0</td> <td>0 0 0</td>	0 0 0 0	0 0 0
RBP 11 - Comp Svs related not_used 0 0 0 0 RBP 12 - Cust Svs related not_used 0 0 0 0 0 RBP 13 TOTAL INTANGIBLE PLANT 0 0 0 0 0 0 RBP 14 - - 0 <td>0 0 0</td> <td>0</td>	0 0 0	0
RBP 12 - Cust Svs related not_used 0 0 0 0 RBP 13 TOTAL INTANGIBLE PLANT 0	0	0
RBP 13 TOTAL INTANGIBLE PLANT 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 RBP 16 Customer Service CUSTSVSX 6,057,549 5,415,914 492,712 126,646 RBP 17 Measurement MRCOST_07 170,522 154,019 13,550 2,953 RBP 18 Not Used not_used 0 0 0 0 RBP 19 G399.1 Asset Retirement Costs of General PIt GENPLT (370,458) (267,014) (44,667) (57,025) RBP 20 Not Used not_used 0 0 0 0 RBP 21 TOTAL ACCOUNTS C303-C390.4,G399 5,857,613 5,302,920 461,595 72,574 RBP 23 TOTAL INTANGIBLE PLANT 5,857,613 5,302,920 461,595 72,574 RBP 24 5,857,613 5,302,920 461,	0	
RBP 14 RBP 15 C303 - INTANGIBLE PLANT - CUST SERVICE RBP 15 Customer Service CUSTSVSX RBP 16 Customer Service CUSTSVSX RBP 16 Customer Service CUSTSVSX RBP 17 Measurement MRCOST_07 170,522 154,019 13,550 2,953 RBP 19 G399.1 Asset Retirement Costs of General Plt GENPLT (370,458) (267,014) (44,667) (57,025) RBP 20 Not Used not_used 0 0 0 0 RBP 21 TOTAL ACCOUNTS C303-C390.4,G399 S,857,613 5,302,920 461,595 72,574 RBP 23 TOTAL INTANGIBLE PLANT 5,857,613 5,302,920 461,595 72,574 RBP 24 5,857,613 5,302,920 461,595 72,574 RBP 24 5,857,613 5,302,920 461,595 72,574 RBP 25 PRODUCTION PLANT BALANCE_04 54,051,153 34,404,858	-	0
RBP 15 C303 - INTANGIBLE PLANT - CUST SERVICE RBP 16 Customer Service CUSTSVSX 6,057,549 5,415,914 492,712 126,646 RBP 17 Measurement MRCOST_07 170,522 154,019 13,550 2,953 RBP 18 Not Used not_used 0 0 0 0 RBP 19 G399.1 Asset Retirement Costs of General PIt GENPLT (370,458) (267,014) (44,667) (57,025) RBP 20 Not Used not_used 0 0 0 0 RBP 21 TOTAL ACCOUNTS C303-C390.4,G399 5,857,613 5,302,920 461,595 72,574 RBP 23 TOTAL INTANGIBLE PLANT 5,857,613 5,302,920 461,595 72,574 RBP 24 7 5,857,613 5,302,920 461,595 72,574 RBP 25 PRODUCTION PLANT BALANCE_04 54,051,153 34,404,858 6,551,287 13,095,009 RBP		
RBP 16 Customer Service CUSTSVSX 6,057,549 5,415,914 492,712 126,646 RBP 17 Measurement MRCOST_07 170,522 154,019 13,550 2,953 RBP 18 Not Used not_used 0 13,05,00 13,05,00 13,05,00 13,095,00		
RBP 17 Measurement MRCOST_07 170,522 154,019 13,550 2,953 RBP 18 Not Used not_used 0		
RBP 18 Not Used not_used 0		22,201
RBP 19 G399.1 Asset Retirement Costs of General Plt GENPLT ont_used (370,458) (267,014) (44,667) (57,025) RBP 20 Not Used not_used 0 <		0
RBP 20 Not Used not_used 0		0
RBP 21 TOTAL ACCOUNTS C303-C390.4,G399 5,857,613 5,302,920 461,595 72,574 RBP 23 TOTAL INTANGIBLE PLANT 5,857,613 5,302,920 461,595 72,574 RBP 24 5,857,613 5,302,920 461,595 72,574 RBP 24 7 7 7 7 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 RBP 27 Not Used not_used 0 0 0 0		(1,644)
RBP 22 RBP 23 TOTAL INTANGIBLE PLANT 5,857,613 5,302,920 461,595 72,574 RBP 24 5 PRODUCTION PLANT 5 72,574 RBP 25 PRODUCTION PLANT 8ALANCE_04 54,051,153 34,404,858 6,551,287 13,095,009 RBP 27 Not Used not_used 0 0 0 0	•	20,557
RBP 23 TOTAL INTANGIBLE PLANT 5,857,613 5,302,920 461,595 72,574 RBP 24 72,574 72,574 RBP 25 PRODUCTION PLANT 82,051,153 34,404,858 6,551,287 13,095,009 RBP 27 Not Used not_used 0 0 0 0	(33)	20,557
RBP 24 RBP 25 PRODUCTION PLANT RBP 26 G304-G320 - All Land & Equipment BALANCE_04 54,051,153 34,404,858 6,551,287 13,095,009 RBP 27 Not Used not_used 0 0 0 0	(33)	20,557
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 RBP 27 Not Used not_used 0 0 0 0	(00)	20,001
RBP 26 G304-G320 - All Land & Equipment BALANCE_04 54,051,153 34,404,858 6,551,287 13,095,009 RBP 27 Not Used 0 0 0 0 0 0		
RBP 27 Not Used not_used 0	0	0
		0
RBP 28 TOTAL PRODUCTION PLANT 54,051,153 34,404,858 6,551,287 13,095,009	0	0
RBP 29		
RBP 30 STORAGE PLANT		
RBP 31 G360-G363 - All Land & Equipment BALANCE_04 10,637,156 6,770,805 1,289,280 2,577,071	0	0
RBP 32 Not Used not_used 0	-	0
RBP 33 TOTAL STORAGE PLANT 10,637,156 6,770,805 1,289,280 2,577,071	0	0
RBP 34		
RBP 35 TRANSMISSION PLANT		
RBP 36 G365 Land & Land Rights PEAKHOUR_04 5,421,128 3,352,656 662,242 1,369,806		36,099
RBP 37 G366 Structures & Improvements PEAKHOUR_04 0 <td>0</td> <td>0</td>	0	0
RBP 38 G367 Mains PEAKHOUR_04 79,321,099 49,055,540 9,689,816 20,042,794 RBP 39 G369 Meas. & Reg. Station Equipment PEAKHOUR_04 4,224,120 2,612,375 516,016 1,067,347	4,761 254	528,188 28,128
RBP 40 TOTAL TRANSMISSION PLANT PEAR FLOOR_04 4,224,120 2,012,373 510,016 1,007,347 RBP 40 TOTAL TRANSMISSION PLANT 88,966,347 55,020,571 10,868,073 22,479,948		592,414
RBP 40 TOTAL TRANSMISSION PLANT 00,900,347 35,020,571 10,000,073 22,473,940 RBP 41	5,540	552,414
RBP 42		
RBP 43		

RBP RBP RBP RBP 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-2 Schedule SS-G4 R-2 Page 5 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	10			(1)	(2)	(3)	(4)	(5)	(6)
RBP		GAS PLANT IN SERVICE CONTINUED							
RBP RBP	50	DISTRIBUTION PLANT							
RBP	51 52	G374-G375 Land & Structures							
RBP	52 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	03,809,741	30,090,137	0,000,945	0,240,445	14,540	224,009
RBP	55	Total Accounts G374-G375	not_used	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
RBP	56			33,003,741	50,050,157	0,000,040	0,240,440	14,040	224,003
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	00,000,010	0,010,000	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		445 007 054	100 005 000	11.071.005	4 047 400	0	004
RBP	83	Firm Allocation	MTRINSTAL_07	145,987,951	133,095,332	11,674,895	1,217,402	0	321
RBP RBP	84	CIG, TSG-NF & CSG Redistribution Not Used	TRANSPORT_07	1,592 0	942 0	184 0	451 0	0	15 0
	85		not_used		-	-	-	0	0 337
RBP RBP	86 87	Total Account E382		145,989,543	133,096,274	11,675,079	1,217,853	0	337
RBP RBP	87 88								
RBP									
КВР	89								

RBP RBP 90 91

RBP 92

RBP RBP RBP RBP 93 94 95 96

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SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
RBP	07	GAS PLANT IN SERVICE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
RBP	97	GAS FLANT IN SERVICE CONTINUED							
RBP		DISTRIBUTION PLANT CONTINUED							
RBP	100								
RBP	101								
RBP	102		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		TRANSPORT_03	22,904	13,547	2,646	6,487	6	219
RBP RBP	105 106	Not Used Total Account G383-384	not_used	0 137,183,305	0 122,770,768	0 11,114,414	0 3,291,764	0 6	0 6,352
RBP	100	Total Account 0385-364		137,103,303	122,770,700	11,114,414	3,291,704	0	0,352
RBP	107	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	ů 0	249,070
RBP	111	CIG, TSG-NF & CSG Redistribution - Regulate		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	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		TRANSPORT_04	0	0	0	0	0	0
RBP	117								
RBP RBP	118	G387-Other Equipment G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	0	1,011,930	0
RBP	119 120		DIRSLG_05	509,787	0	0	0	509,787	0
RBP	120	Total Accounts G387	DINOLO_03	1,521,717	0	0	0	1,521,717	0
RBP	122			1,021,717	0	0	0	1,521,717	Ū
RBP	123		PLT 376	10,834,324	6,694,221	1,321,991	2,744,608	696	72,807
RBP	124	0		-,,-	-, ,	,- ,	, ,		,
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 RBP	131 132								
RBP	132								
RBP	134								
RBP	135								
RBP	136								
RBP	137								
RBP	138								
RBP	139								
RBP	140								
RBP	141								
RBP	142								
RBP RBP	143 144								
RBP	144								

RBP

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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	RSG	GSG	LVG	SLG	TSG Firm
NO.	NO.	DECOMINION	BAOIO	(1)	(2)	(3)	(4)	(5)	(6)
RBP	145	GAS PLANT IN SERVICE CONTINUED		(-)	(-)	(-)	(-)	(-)	(-)
RBP	146								
RBP	147	GENERAL AND COMMON PLANT							
RBP	148	E390-E398 GENERAL PLANT							
RBP	149	Meter Related	METERPLT	0	0	0	0	0	0
RBP	150	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
RBP	151	Appliance Safety Related	CINST_04	0	0	0	0	0	0
RBP	152	Distribution Delivery	DISTPLTXMTR	94,801,809.33	68,330,004	11,430,493	14,593,034	27,511	420,767
RBP	153	Competitive Service	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	68,330,004	11,430,493	14,593,034	27,511	420,767
RBP	157								
RBP	158	C389-C399 COMMON PLANT							
RBP	159	ASB Work Related	CINST_04	0	0	0	0	0	0
RBP	160	Meter Plant Related	METERPLT	0	0	0	0	0	0
RBP	161	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
RBP	162	Not Used	not_used	0	0	0	0	0	0
RBP RBP	163 164	Customer Service Related	CUSTSVSX DISTPLTXMTR	30,712,825.39	27,459,626	2,498,137	642,118	380	112,565
RBP	164	Distribution Delivery Related Service & Support Related	UTILWORK_04	36,360,558.08 0	26,207,486 0	4,384,084 0	5,597,054 0	10,552 0	161,382 0
RBP	165	Unassigned	TOTPLT	11,799,953.63	8,463,685	1,460,294	1,823,709	3,110	49,155
RBP	167	Total Accounts C389-C399	TOTPLI	78,873,337	62,130,797	8,342,515	8,062,881	14,042	323,102
RBP	168	Total Accounts 0309-0399		10,013,331	02,130,737	0,042,010	0,002,001	14,042	323,102
RBP		TOTAL GENERAL AND COMMON PLANT		173,675,146	130,460,801	19,773,009	22,655,914	41,553	743,869
RBP	170	TO THE GENERAL AND COMMON TEAM		175,075,140	100,400,001	15,775,005	22,000,014	+1,000	740,000
RBP	171								
RBP		TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	4,815,431,693	830,837,663	1,037,603,187	1,769,686	27,967,004
RBP	173			0,1 10,000,202	1,010,101,000	000,001,000	1,001,000,101	1,1 00,000	21,001,001
RBP	174								
RBP	175								
RBP	176								
RBP	177								
RBP	178								
RBP	179								
RBP	180								
RBP	181								
RBP	182								
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RBP	184								
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RBP	186								
RBP	187								
RBP	188								
RBP	189								
RBP	190 191								

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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-2 Schedule SS-G4 R-2 Page 8 of 35

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	3			_	_	_	_	_	
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	11	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
RBD	12								
RBD	13								
RBD	14	Customer Service	CUSTSVSX	1,758,988	1,572,670	143,074	36,775	22	6,447
RBD	15	Measurement	MRCOST_07	41,423	37,414	3,292	717	0	0
RBD	16	Not Used	not_used	0	0	0	0	0	0
RBD	17	G399.1 Asset Retirement Costs of General Plt		0	0	0	0	0	0
RBD	18	Not Used	not_used	0	0	0	0	0	0
RBD	19	TOTAL ACCOUNTS C303-C390.4,G399		1,800,411	1,610,085	146,365	37,493	22	6,447
RBD	20								
RBD		TOTAL INTANGIBLE PLANT		1,800,411	1,610,085	146,365	37,493	22	6,447
RBD	22								
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								
RBD		STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	6,224,941	1,185,338	2,369,307	0	0
RBD	27								
RBD		TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	28,367,256	5,603,312	11,590,109	2,753	305,434
RBD	29								
RBD	30								
RBD	31	DISTRIBUTION PLANT RESERVE							
RBD	32	G374-G375 Land & Structures Reserve	PLT_3745	37,333,548	26,819,115	4,633,585	5,715,065	10,081	155,703
RBD	33								
RBD	34	G376 Mains Reserve							
RBD	35	Firm Allocation	PEAKHOUR_04	1,014,058,840	627,137,099	123,876,793	256,231,606	60,867	6,752,475
RBD	36	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	19,298,130	11,413,989	2,229,203	5,465,575	5,022	184,342
RBD	37	Not Used	not_used	0	0	0	0	0	0
RBD	38	Total Account G376		1,033,356,970	638,551,088	126,105,996	261,697,181	65,889	6,936,817
RBD	39								
RBD	40	G377 Compressor Station Equip Reserve	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	47,631,864	9,408,601	19,461,118	4,623	512,859
RBD	44	Not Used	not_used	0	0	0	0	0	0
RBD	45	Total Account G378-G379	_	77,019,065	47,631,864	9,408,601	19,461,118	4,623	512,859
RBD	46								
RBD	47								

RBD 47 RBD 48

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SUB- SCH	LINE		ALLOCATION	T . (.)					
NO.	NO.	DESCRIPTION	BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RBD RBD	49 50	DEPRECIATION RESERVE & AMORT CONTINU	ED						
RBD		DISTRIBUTION PLANT CONTINUED							
RBD	52	DISTRIBUTION FEAR CONTINUED							
RBD	53	G380 Services Reserve							
RBD	54	Firm Allocation	SERVICESR_03	783,395,795	654,521,214	88,717,495	38,974,051	0	1,183,034
RBD	55	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	6,209,011	3,672,355	717,227	1,758,503	1,616	59,311
RBD	56	Not Used	not_used	0	0	0	0	0	0
RBD	57	Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616	1,242,345
RBD	58								
RBD	59	G381 Meters Reserve	CMMETEROR 07	40 400 450	40.007.000	4 000 000	4 000 000	0	220
RBD RBD	60 61	Firm Allocation CIG. TSG-NF & CSG Redistribution	SMMETERSR_07	19,192,159 3.301	12,967,609	4,290,983 381	1,933,236 935	0 1	330
RBD	62	Not Used	TRANSPORT_07	3,301	1,952 0	381	935	0	32 0
RBD	62 63	Total Account G381	not_used	19,195,460	12,969,561	4,291,364	1,934,171	0	362
RBD	64	Total Account 0381		19,195,400	12,909,501	4,291,304	1,934,171	I	302
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	2,000,120	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 Rese							
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 RBD	78 79	G385 Industrial Meas and Regul Sta Equip Rese	erve LRGREGR 03	11,491,185	404,953	4,914,733	3,362,025	0	2,809,474
RBD	79 80	Firm Allocation - Regulators Firm Allocation - Meters	LRGREGR_03 LRGMTRR 07	11,491,185	404,953	4,914,733	3,362,025 9,954,542	0	2,809,474
RBD	80 81	CIG, TSG-NF & CSG Redistribution - Regulate		472,616	279,532	54,594	9,954,542 133,853	123	4,515
RBD	82	CIG, TSG-NF & CSG Redistribution - Meters		472,616	279,532	54,594	133,853	123	4,515
RBD	83	Not Used	not used	472,010	275,552	0,004	0	0	4,010
RBD	84	Total Account G385	not_useu	23,927,602	964.016	6,421,072	13,584,274	246	2,957,994
RBD	85			20,027,002	001,010	0,121,012	10,00 1,21 1	2.0	2,007,001
RBD	86	G386 Other Prop on Cust Prem	TRANSPORT 04	0	0	0	0	0	0
RBD	87	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	660,435	0	0	0	660,435	0
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	0	0	0	318,986	0
RBD	89								
RBD	90	TOTAL DISTRIBUTION PLANT RESERVE	-	2,084,777,279	1,478,650,701	248,240,303	345,010,591	1,061,878	11,813,806
RBD	91								
RBD	92								
RBD	93								
RBD	94								
RBD	95								

RBD 95 RBD 96

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

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SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
RBD	07	DEPRECIATION RESERVE & AMORT CONTIN		(1)	(2)	(3)	(4)	(5)	(6)
RBD	98	DEFRECIATION RESERVE & AMORT CONTIN	UED						
RBD	99	GENERAL AND COMMON PLANT RESERVE							
RBD	100	CENERAL AND COMMONT EART RECEIVE							
RBD	101	E390-E398 GENERAL PLANT - RESERVE							
RBD	102	Meter Related	METERPLT	0	0	0	0	0	0
RBD	103	Regulator Plant Related	PLT 3834	0	0	0	0	0	0
RBD	104	Appliance Safety Related	CINST_04	0	0	0	0	0	0
RBD	105	Distribution Delivery	DISTPLTXMTR	48,514,558.42	34,967,687	5,849,523	7,467,944	14,079	215,326
RBD	106	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0
RBD	107	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
RBD	108	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
RBD	109	Total Accounts E390-E398		48,514,558	34,967,687	5,849,523	7,467,944	14,079	215,326
RBD	110								
RBD	111	C389-C399 COMMON PLANT							
RBD	112	ASB Work Related	CINST_04	0	0	0	0	0	0
RBD	113	Meter Plant Related	METERPLT	0	0	0	0	0	0
RBD	114	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
RBD	115	Not Used	not_used	0	0	0	0	0	0
RBD	116	Customer Service Related	CUSTSVSX	12,935,151.77	11,565,020	1,052,127	270,437	160	47,408
RBD	117	Distribution Delivery Related	DISTPLTXMTR	4,030,076.32	2,904,746	485,916	620,358	1,170	17,887
RBD RBD	118 119	Service & Support Related Unassigned	UTILWORK_04 TOTPLT	0 6,469,392.13	0 4,640,264	0 800,615	0 999.859	0 1,705	0 26,950
RBD	120	Total Accounts C389-C399 Reserve	TOTPLI	23,434,620	4,640,264	2,338,658	1,890,654	3,035	26,950 92,245
RBD	120	Total Accounts C369-C399 Reserve		23,434,020	19,110,029	2,330,030	1,090,004	3,035	92,240
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			2,270,000,000	1,004,002,410	210,203,333	302,043,003	1,001,707	12,400,200
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	135								
RBD	136								
RBD	137								
RBD	138 139								
RBD									
RBD RBD	140								
RBD RBD RBD	140 141								
RBD RBD	140								

	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		2	(1)	(2)	(3)	(4)	(5)	(6)
	1 ADDITIONS AND DEDUCTIONS TO RATE	BASE	()		(-)	()	(-)	(-)
)	2							
)	3 PLUS: ADDITIONS TO RATE BASE							
)	4							
	5 Working Capital							
	6 Materials and Supplies Excl Fuel Stock	PSTDPLT	39,734,287	28,457,468	4,929,348	6,171,541	10,509	165,421
	7 Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
	8 Gas Stored Underground	not_used	0	0	0	0	0	0
	9 Cash (lead/lag)	EXPENDITURES	252,143,812	195,946,062	28,951,396	26,289,985	130,322	826,046
	10 Prepayments/Working Funds	EXPENDITURES	433,030	336,516	49,721	45,150	224	1,419
	11 Total Working Capital	DISTPLT	292,311,129	224,740,046	33,930,465	32,506,677	141,055	992,886
	12 Net Plant Adds - Distribution		975,541,901	700,795,161	121,077,604	149,337,131	263,413	4,068,591
	13 Capital Stimulas Adjust	DISTPLT	0	0	0	0	0	0
	14 Plant Held for Future Use 15 Net Plant Adds - General & Other	TOTPLT TOTPLTNET	96,280	69,058	11,915	14,880	25 46,644	401 1,053,249
	16 TOTAL ADDITIONS TO RATE BASE	TOTPLINET	301,249,689	217,687,889	38,012,809 193,032,793	44,449,098 226,307,786	451,138	
	16 TOTAL ADDITIONS TO RATE BASE		1,569,199,000	1,143,292,155	193,032,793	226,307,786	451,138	6,115,128
	17							
	19 PLUS: DEDUCTIONS TO RATE BASE							
	20							
	21 Customer Advances for Construction	MAIN SERV	(19,722,411)	(14,274,965)	(2,361,896)	(3,009,841)	(2,446)	(73,262)
	22 GSMP Roll-in #3	TOTPLT	(159,485,336)	(114,393,125)	(19,736,988)	(24,648,812)	(42,040)	(664,371)
	23 Deferred Income Taxes and Credits	I OTT ET	(100,100,000)	(114,000,120)	(10,100,000)	(21,010,012)	(12,010)	(001,011)
	24 ADIT Test/Post year	TOTPLT	(216,703,102)	(155,433,381)	(26,817,929)	(33,491,945)	(57,122)	(902,724)
	25 Liberalized Depreciation	TOTPLT	128,670,440	92,290,703	15,923,514	19,886,302	33,917	536,005
	26 Liberalized Depreciation - Production	BALANCE 04	2,823,347	1,797,128	342,205	684,014	0	0
	27 Cost of Removal	TOTPLT	8,400,204	6,025,166	1,039,561	1,298,270	2,214	34,993
	28 3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
	29 Computer Software	TOTPLT	0	0	0	0	0	0
	30 Capitalized Interest	TOTPLTNET	70,915	51,244	8,948	10,463	11	248
	31 NJ Corporate Business Tax	STATEINCTAX	3,451,998	2,508,576	433,397	497,426	604	11,995
	32 Defrd Tax & Consolidated Tax Adjustmen	TOTPLT	(1,769,105,659)	(1,268,916,192)	(218,934,341)	(273,419,201)	(466,331)	(7,369,596)
	33 Total Deferred Income Taxes and Credits		(1,842,391,857)	(1,321,676,756)	(228,004,645)	(284,534,670)	(486,706)	(7,689,079)
	34							
	35 TOTAL DEDUCTIONS TO RATE BASE		(2,021,599,605)	(1,450,344,847)	(250,103,529)	(312,193,324)	(531,192)	(8,426,712)
	36							
	37							
	38 TOTAL RATE BASE		3,990,551,989	2,903,496,586	503,557,593	569,667,784	607,865	13,222,161
	39							
	40							
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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	RSG	GSG	LVG	SLG	TSG Firm
REV	1	OPERATING REVENUES		(1)	(2)	(3)	(4)	(5)	(6)
REV	2								
REV		SALES REVENUES							
REV		BASE RATE SALES @ EQUALIZED ROR 7.40%		887,227,203	050 040 500	400 044 000	447 575 040	407 400	2 204 020
					659,648,509	106,211,863	117,575,612	487,189	3,304,030
REV REV	5 6		not_used not_used	0 0	0	0 0	0	0	0
REV		TOTAL SALES OF GAS	not_used	887,227,203	659,648,509	106,211,863	117,575,612	487,189	3,304,030
				887,227,203	659,648,509	106,211,863	117,575,612	487,189	3,304,030
REV	8	OTHER OPERATING REVENUES							
REV				005 074	0	100 110	100 100	0	0
REV	10		REVLATEP	925,271	0	439,143	486,128	0	0
REV	11		COMPSVSWK_04	44,808,832	44,463,356	345,476	0	0	0
REV	12			0	0	0	0	0	0
REV	13		TOTPLT	347,393	249,173	42,991	53,690	92	1,447
REV	14								
REV	15		TOTREV	107,809	81,307	12,367	13,698	56	380
REV	16	J	BALANCE_04	4,061,953	2,585,531	492,330	984,092	0	0
REV	17		not_used	0	0	0	0	0	0
REV	18		not_used	0	0	0	0	0	0
REV	19	TOTAL OTHER OPERATING REV	-	50,251,258	47,379,367	1,332,308	1,537,608	148	1,827
REV	20								
REV	21	OTHER REVENUE SOURCES							
REV	22	Not Used	not_used	0	0	0	0	0	0
REV	23	Not Used	not_used	0	0	0	0	0	0
REV	24	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
REV	25								
REV	26	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV	27								
REV	28	TOTAL OPERATING REVENUES	-	937,478,461	707,027,876	107,544,171	119,113,220	487,337	3,305,857
REV	29			,,	,	,	,,	,	-,,
REV	30								
REV	31								
REV	32								
REV	33								
REV	34								
REV	35								
REV	36								
REV	30 37								
REV	38								
REV									
	39								
REV	40								
REV	41								
REV	42								
REV	43								
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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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SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
_				(1)	(2)	(3)	(4)	(5)	(6)
E	1								
E	2		-						
E E		MANUFACTURED GAS PRODUCTION EXPENS		054 004	400.044	20 522	C4 000	0	0
E	4 5	G710-G718 Production Expenses Incl Labor G722-G736 Gas Raw Materials	BALANCE_04 BALANCE 04	251,901 0	160,341 0	30,532 0	61,028 0	0	0
E	5 6		BALANCE_04 BALANCE 04	977,169	621,991	118,438	236,739	0	0
Ē	7		not used	977,169	021,991	0	230,739	0	0
E	8	TOTAL MANUFACTURED GAS PRODUCTION	_	1,229,069	782,332	148,970	297,767	0	0
E	9	TOTAL MANOFACTURED GAS FRODUCTION		1,229,009	102,332	140,970	297,707	0	0
E	•	OTHER GAS SUPPLY EXPENSE							
E	10	G801 Natural Gas Field Line Purchases	not used	0	0	0	0	0	0
E	12		not used	0	0	0	0	0	0
E	13	,	not used	0	0	0	0	0	0
E	13		not_used	0	0	0	0	0	0
E	14		not used	0	0	0	0	0	0
E	15		not_used	0	0	0	0	0	0
E	10	Supply Related	not used	0	0	0	0	0	0
E	17	Distribution Related	TRANSPORT 04	5.670.771	3.354.010	655.053	1.606.063	1.476	54.169
Ē		TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
E	20		-	6.899.840	4,136,342	804.023	1,903,831	1,476	54,169
E	20	TOTAL GAS FRODUCTION AND SUFFLI		0,099,040	4,130,342	004,023	1,903,031	1,470	54,109
E		OTHER STORAGE EXPENSE							
Ē	22	G840-G842 Operation	BALANCE 04	161,767	102,969	19,607	39,191	0	0
Ē	23		BALANCE_04	312,637	199,001	37,893	75,743	0	0
E		TOTAL OTHER STORAGE EXPENSE	DALANCE_04	474,404	301.970	57.500	114.934	0	0
E	25	TOTAL OTHER STORAGE EXITENSE		474,404	301,370	57,500	114,354	0	0
E		TRANSMISSION EXPENSES							
Ē	28		TRANPLT	2,558,168	1,582,080	312,504	646.396	154	17,034
E		TOTAL TRANSMISSION EXPENSE		2,558,168	1,582,080	312,504	646,396	154	17.034
E	30	TOTAL TRANSMISSION EXTENSE		2,000,100	1,302,000	512,504	040,330	104	17,034
E		DISTRIBUTION EXPENSES							
E	32								
E	33	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
E	34	G871 Load Dispatching	TRANSPORT 04	0	0	0	0	0	0
Ē	34	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0
Ē	36	G874 Mains & Services	MAIN SERV	20,145,891	14,581,478	2,412,611	3,074,469	2,499	74,835
Ē	37	G875 Meas & Reg Station - General	PLT 3789	2,184,897	1,351,233	266,906	552,078	2,433	14,549
Ē	38	G876 Meas & Reg Station - Industrial	PLT 3789	13,963	8,635	1,706	3,528	1	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	40	G879 Customer Installations	1 21_0014	0,410,431	0,000,001	1,201,273	400,002	0	154
E	41	- Customer Installations	CINST 04	24,548,330	24,470,266	78.064	0	0	0
E	42	- Competitive Services by ASB	COMPSVSWK 04	24,546,550	24,470,200	78,004	0	0	0
E	43	G880.0,.1,.2 Other Expenses	DISTEXPO	9,359,608	7,947,812	687,256	708,552	447	15,541
E	44	G880.3 Operation of Street Lighting	DIRSLG 05	9,359,008	7,947,012	007,250	108,552	447	15,541
E	45	G881 Rents	TRANSPORT_04	20,476	12,111	2,365	5,799	5	196
E	40	Total Distribution Operation		65.101.696	55.281.807	4.780.277	4.928.407	3.107	108.098
E	48			00,101,000	55,201,007	7,100,211	7,020,707	5,107	100,000

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SUB- SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total	RSG	GSG	LVG	SLG	T 00 Firm
NO.	NO.	DESCRIPTION	BASIS	Company (1)	(2)	(3)	(4)	(5)	TSG Firm (6)
E E	49 50	OPERATION & MAINTENANCE EXPENSE C	ONTINUED	(1)	(2)	(3)	(4)	(5)	(0)
E		DISTRIBUTION EXPENSES CONTINUED							
E	52	Maintenance							
Е	53	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
Е	54	G886 Structures & Improvements	PLT_3745	4,408,455	3,166,880	547,147	674,852	1,190	18,386
Е	55	G887 Mains	PLT_376	12,392,584	7,657,026	1,512,128	3,139,355	796	83,279
E	56	G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0
E	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	1,080,353	213,399	441,404	105	11,632
Е	58	G890 Meas & Reg Station - Industrial	PLT_3789	74,171	45,870	9,061	18,741	4	494
E	59	G891 Meas & Reg Station - City Gate	PLT_3789	2,032,508	1,256,990	248,290	513,573	122	13,534
Е	60	G892 Services	SERVICES	4,033,930	3,318,798	474,570	236,175	725	3,662
E	61	G893 Meters & House Reg							
Е	62	G893.1 - Meters	SMMETERS_07	10,857,110	7,236,223	2,509,641	1,111,113	0	131
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							
Е	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	23,762,141	5,514,237	6,135,213	286,411	131,119
Е		TOTAL DISTRIBUTION PLANT O&M EXPENS	SES	100,930,816	79,043,948	10,294,514	11,063,620	289,519	239,217
Е	70								
Е		TOTAL OPER & MAINT EXP (PROD, STOR, T	RAN,& DIST)	112,092,298	85,846,671	11,617,511	14,026,548	291,148	310,420
E	72								
Е	73								
Е		CUSTOMER ACCOUNTS EXPENSES							
Е	75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0
Е	76	G902 Meter Reading							
Е	77	 Meter Reading Related 	MRCOST_07	12,640,464	11,417,158	1,004,417	218,890	0	0
E	78	- Billing Related	BILLING_06	0	0	0	0	0	0
Е	79	- Remaining	MRCOST_07	0	0	0	0	0	0
E	80	G903 Customer Records and Collection							
Е	81	- SONP/RNP	CUSTAVG_06	1,016,462	917,912	80,775	17,696	15	65
E	82	- Meter O&M Related	METERPLT	44,809	30,754	7,678	6,351	0	27
Е	83	 Meter Reading Related 	MRCOST_07	82,681	74,679	6,570	1,432	0	0
E	84	- Billing Related	BILLING_06	12,406,599	10,817,227	1,002,583	434,840	395	151,554
Е	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
Е	87	- Remaining	BILLING_06	6,765,990	5,899,220	546,763	237,142	215	82,651
E	88	Not used	not_used	0	0	0	0	0	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	24,161,353	3,715,502	4,187,288	0	208,066
E	90	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
E		TOTAL CUSTOMER ACCTS EXPENSE		101,220,275	85,836,475	9,294,647	5,621,639	849	466,665
E	92								
E	93								
E	94								
E	05								

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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-2 Schedule SS-G4 R-2 Page 15 of 35

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
97	OPERATION & MAINTENANCE EXPENSE (ONTINUED	(1)	(2)	(3)	(4)	(5)	(0)
98								
	CUSTOMER SERVICE & INFO EXPENSES							
100	G907 & 908 - Customer Service & Informati							
101	- Billing	BILLING_06	107,720	93,920	8,705	3,775	3	1,316
102	- Acct Maint Related	ACCTMAINT_06	237,202	214,886	18,961	3,184	1	169
103 104	- Utility Work Related	UTILWORK_04 ACCTMAINT 06	1,289,604 0	1,119,504 0	133,042 0	36,887 0	22 0	150
104	- Remaining G909 Info & Instr Advertising	TRANSPORT 04	0	0	0	0	0	(
105	G909 Into & Instr Advertising G910 - Misc Cust Service & Info	TRANSPORT_04	0	0	0	0	0	(
100	- Utility Work Related	UTILWORK 04	83.593	72.567	8.624	2.391	1	10
108	- Remaining	ACCTMAINT 06	422.272	382.545	33.755	5.669	2	301
	TOTAL CUSTOMER SERVICE & INFO EXPE		2,140,391	1,883,422	203,087	51,906	30	1,946
110			2,110,001	1,000,122	200,001	01,000		1,0 1
111	SALES EXPENSES							
112	G912 - Demonstrating and Selling	UTILWORK_04	924,164	802,266	95,341	26,434	16	10
113	G913 - Advertising	UTILWORK_04	0	0	0	0	0	
114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	
	SALES EXPENSES TOTAL (ACCT 916)		924,164	802,266	95,341	26,434	16	10
116	TOTAL OPER & MAINT EXCL A&G		216,377,128	174,368,833	04 040 500	40 700 507	292,043	779.13
117	TOTAL OPER & MAINT EXCL A&G		210,377,128	174,368,833	21,210,586	19,726,527	292,043	779,13
119								
	ADMINISTRATIVE & GENERAL EXPENSE							
120	G920 A&G Salaries	LABOR	3,929,409	3,486,439	241,068	192,021	2,342	7,53
122	G921 Office Supplies & Exp	LABOR	1,584,556	1,405,926	97,212	77,434	945	3,04
123	G923 Outside Services Employed		.,	.,,		,		-,
124	- Gas Peaking Plant Related	BALANCE_04	17	11	2	4	0	
125	- Remaining	TOMXFUEL904	39,493,695	32,629,254	3,487,201	3,202,515	52,293	122,432
126	G924 Property Insurance	TOTPLT	290,662	208,481	35,971	44,922	77	1,21
127	G925 Injuries & Damages	LABOR	4,878,224	4,328,292	299,278	238,388	2,908	9,35
128	G926 Employee Pension & Benefits							
129	- Gas Peaking Plant Related	BALANCE_04	218,107	138,830	26,436	52,841	0	
130	- Remaining	LABOR	42,964,638	38,121,147	2,635,871	2,099,585	25,610	82,42
131	G928 Regulatory Comm Exp G929 Duplicate Charges - credit	TRANSPORT_04	4,531,596	2,680,238	523,462	1,283,429	1,179	43,28
132 133	G929 Duplicate Charges - credit G930.1 General Advertising Expenses	INTRAREV TRANSPORT 04	(615,275) 1,729,189	0 1,022,739	(31,407) 199,745	(583,868) 489,737	0 450	16.51
133	G930.2 Misc General Expenses	TRANSPORT_04	2,647,808	1,566,061	305,859	749,906	689	25,29
135	G931 Rents	AGEXP	3,806,384	3,206,504	292,484	292,477	3,246	11,67
136	G932 Maint of General Plant	COMGENPLT	0,000,004	0,200,304	202,404	232,477	0	11,07
137	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	
138	Not Used	not used	Ő	Ő	Õ	Õ	Õ	
139	TOTAL A&G EXPENSE		105,459,010	88,793,921	8,113,182	8,139,392	89,738	322,77
140								
	TOTAL OPERATION & MAINTENANCE EXP	ENSES	321,836,138	263,162,755	29,323,768	27,865,919	381,782	1,101,915
142								

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

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SUB-									
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
DE DE		DEPRECIATION AND AMORTIZATION EXPEN	SES						
DE DE	2 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 DE	8 9	General and Common Plant Not Used	COMGENPLT not used	10,674,242 0	8,018,247 0	1,215,268 0	1,392,454 0	2,554 0	45,719 0
DE	9 10	TOTAL DEPRECIATION EXPENSE	not_useu	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
DE	11	TOTAL DEL REGISTION EXI ENGE		123,302,242	00,037,110	15,152,475	10,307,011	52,100	512,742
DE	12	G404.3 AMORT OF OTHER LIMITED TERM PI	LANT						
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 DE	16 17	Metering All Other	METERPLT PSTDPLT	29,719 0	20,397 0	5,092 0	4,212 0	0	18 0
DE	18	TOTAL AMORT OF OTHER LIMITED TERM		804,204	617,923	91,195	91,807	149	3,129
DE	19	TO THE MUSICI OF OTHER EIMITED TERM		001,201	011,020	01,100	01,007	140	0,120
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 DE	23 24	TOTAL AMORT OF PROPERTY LOSSES		(13,200,000)	(9,467,888)	(1,633,556)	(2,040,089)	(3,479)	(54,987)
DE DE	25 26	TOTAL AMORTIZATION EXPENSE	-	(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,858)
DE		TOTAL DEPRECIATION AND AMORTIZATION		110,966,446	79,787,146	13,650,112	17,039,529	28,775	460,884
DE	28								
DE	29								
DE DE	30 31								
DE	32								
DE	33								
DE	34								
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DE	47								
DE	48								

SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
EO	1	OTHER OPERATING EXPENSES		(1)	(2)	(3)	(4)	(5)	(6)
EO	2	OTHER OPERATING EXPENSES							
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 Pl		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		TOTAL TAXES OTHER THAN INCOME		18,555,601	15,530,653	1,478,539	1,489,634	9,228	47,547
EO EO	12	PROFORMA EXPENSE ADJUSTMENTS							
EO	13		LABOR	(4,696,915)	(4,167,423)	(288,155)	(229,528)	(2,800)	(9,011)
EO	15	Adj #1 - Annualization of Payroll Taxes	LABOR	(331,530)	(294,156)	(200,133)	(16,201)	(198)	(636)
EO	16	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	1.001.400	723.628	126.360	147.756	155	3.501
EO	17	add'I tax effects on rev req	TOTPLTNET	691,584	499.750	87.267	102.043	107	2.418
EO	18	Adj #4 - Pension and Fringe Benefits	LABOR	(21,991,680)	(19,512,513)	(1,349,185)	(1,074,684)	(13,109)	(42,190)
EO	19	Adj #5 - Gas COLI Interest Expense	LABOR	(1,009,736)	(895,906)	(61,947)	(49,344)	(602)	(1,937)
EO	20	add'I tax effects on rev req	LABOR	(697,341)	(618,728)	(42,782)	(34,077)	(416)	(1,338)
EO	21	Postage	CUSTACCTS	0	0	0	0	0	0
EO	22	Adj #22 - BPU/RPA Assessments	TRANSPORT_04	(278,435)	(164,682)	(32,163)	(78,858)	(72)	(2,660)
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	25,395	4,381	5,472	9	147
EO	25	add'I tax effects on rev req	TOTPLT	24,451	17,538	3,026	3,779	6	102
EO	26	Adj #23 - Test Year Corrections	TOTPLT	761,384	546,114	94,225	117,674	201	3,172
EO	27	Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
EO EO	28	Adj #8 - Real Estate Taxes	TOTPLT	(365,541)	(262,190)	(45,237)	(56,495)	(96)	(1,523)
EO	29 30	Capital Stimulus (Depreciation) Adj #9 - Insurance	DISTPLT TOTPLT	(103,220)	(74,036)	0 (12,774)	(15,953)	0 (27)	0 (430)
EO	30	Adj #9 - Insulance Adj #15 - Excess COR Refund Recovery	TOTPLT	(12,475,865)	(8,948,492)	(1,543,941)	(1,928,173)	(3,289)	(430)
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	(0,000,010)	(0,010,000)	(1,000,702)	(1,000,021)	(2,021)	(00,002)
ĒÕ	34	Adj #12 - Depreciation Rate Change/Annualizatio		(77,502,480)	(55,686,373)	(9,544,690)	(11,929,115)	(20,171)	(322,131)
EO	35	Capital Stimulus Revenue	DISTPLT	0	0	0	0	0	0
EO	36	Adj #10 - ASB Margin	TOTPLT	(13,177,104)	(9,451,465)	(1,630,723)	(2,036,551)	(3,473)	(54,892)
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	24,854	17,827	3,076	3,841	7	104
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	,		0	0	0	0	0	0
EO	43		CUSTSVSX	(1,623,248)	(1,451,309)	(132,033)	(33,938)	(20)	(5,949)
EO EO	44 45	Adj #20 - Vacation Accrual Adj #21 - Energy Strong / GSMP Revenue Adjus		(2,406,329) 7,322,590	(2,135,058) 5,252,232	(147,628) 906,202	(117,592) 1,131,723	(1,434) 1.930	(4,616) 30,504
EO		TOTAL PROFORMA EXPENSE ADJUSTMENTS		(135,603,371)	(102,895,801)	(14,716,791)	(17,449,148)	(45,612)	(496,018)
EO	46 47	I UTAL FROFORMA EXPENSE ADJUSTMENTS		(135,503,371)	(102,095,001)	(14,/10,/91)	(17,449,146)	(43,012)	(490,010)
EO		TOTAL OTHER OPERATING EXPENSES		(117,047,770)	(87,365,148)	(13,238,252)	(15,959,514)	(36,385)	(448,471)

SUB-

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

EXHIBIT P-9G R-2 Schedule SS-G4 R-2 Page 18 of 35

SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
ΤI		DEVELOPMENT OF INCOME TAXES							
ΤI	2								
TI		TOTAL OPERATING REVENUES	SCH REV, LN 28	937,478,461	707,027,876	107,544,171	119,113,220	487,337	3,305,857
TI		LESS:							
TI	5		SCH E, LN 141	321,836,138	263,162,755	29,323,768	27,865,919	381,782	1,101,915
TI	6		,	110,966,446	79,787,146	13,650,112	17,039,529	28,775	460,884
TI TI	7	OTHER OPERATING EXPENSES	SCH EO, LN 48	(117,047,770)	(87,365,148)	(13,238,252)	(15,959,514)	(36,385)	(448,471)
TI		NET OPERATING INCOME BEFORE TAXES		621,723,647	451,443,124	77,808,543	90,167,287	113,164	2,191,530
τi	10		TOTPLTNET	65,316,923	47,199,063	8,241,933	9,637,448	10,113	228,365
τi		TOTAL OPERATING INCOME BEFORE TAXES		556,406,724	404,244,060	69,566,610	80,529,839	103,051	1,963,164
τi	12	TOTAL OF EXAMING INCOME BEFORE TAXES		550,400,724	404,244,000	03,300,010	00,329,039	103,031	1,303,104
ΤI		TAX ADJUSTMENTS - FEDERAL							
ті	14								
TI		Credits & Adjustments	TOTPLT	325.000	233,111	40.220	50.229	86	1,354
τi		Repair Allowance	TOTPLT	0_0,000	200,111	0	00,220	0	0
TI		Uncollectible Accounts - Writeoff	EXP 904	1.729.674	1,294,961	199.137	224,424	0	11.152
ΤI		Injuries and Damages	TOTPLT	606,244	434,837	75,025	93,696	160	2,525
ΤI		Meals & Entertainment	LABOR	172,075	152,676	10,557	8,409	103	330
ΤI	20	Company owned life insurance	LABOR	(367,196)	(325,801)	(22,527)	(17,944)	(219)	(704)
ΤI	21	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(814,930)	(142,304)	(166,398)	(175)	(3,943)
ΤI	22	Medicare Subsidy	LABOR	316,199	280,553	19,399	15,452	188	607
ΤI	23	Allowable Depreciation	DEPREXP	(158,671,156)	(114,006,948)	(19,540,884)	(24,422,528)	(41,296)	(659,500)
ΤI		Book Depreciation	DEPREXP	0	0	0	0	0	0
ΤI		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		not_used	0	0	0	0	0	0
TI		*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
TI		AFUDC / IDC	TOTPLT	(124,561)	(89,343)	(15,415)	(19,251)	(33)	(519)
ΤI		Cost of removal	TOTPLT	0	0	0	0	0	0
TI	31		not_used	0	0	0	0	0	0
TI		*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
TI	33			0	0	0	0	0	0
TI		Deferred Comp - officers	LABOR	(5,518)	(4,896)	(339)	(270)	(3)	(11)
TI TI		*Deduction of Securitizartion	not_used	0	0	0	0	0 51	0 164
TI		Accrued vacation pay adjustment 3rd Party Claims	LABOR TOTPLT	85,318 (948)	75,700 (680)	5,234 (117)	4,169 (146)	(0)	(4)
TI		Gain/loss bond reacq	not used	(948)	(000)	0	(140)	(0)	(4)
τi		Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
τi		Contribution in Aid of Construct	TOTPLTNET	(573,555)	(414,460)	(72,373)	(84,627)	(89)	(2,005)
τi		Pension Accrual Adjustment	LABOR	3,900,029	3,460,371	239,266	190,586	2,325	7,482
TI		Unallowable OPEB Amortization	LABOR	(6,122,331)	(5,432,148)	(375,604)	(299,185)	(3,649)	(11,745)
Τİ		NJ BPU assessment	TOTPLTNET	115,925	83,769	14,628	17,105	18	405
TI		Unicap book/tax inventory	TOTPLTNET	30,217	21,835	3,813	4,458	5	106
Τİ		W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	315,055	21,784	17,352	212	681
TI		Diesel Fuel Tax Credit	not_used	0	0	0	0	0	0
ΤI	47	Deferred Depreciation & Return on CIP II	TOTPLTNET	38,244	27,636	4,826	5,643	6	134
ΤI	48	Capitalized Interest - Section 263A	TOTPLT	254,491	182,537	31,494	39,332	67	1,060

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

EXHIBIT P-9G R-2 Schedule SS-G4 R-2 Page 19 of 35

SUB-								
SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
TI	49 Clause - Deferred Fuel	not_used	0	0	0	0	0	0
ΤI	50 Restricted Stock - Permanent	LABOR	(313,507)	(278,165)	(19,234)	(15,320)	(187)	(601)
ΤI	51 Materials & Supplies Reserve	TOTPLT	(659,085)	(472,738)	(81,565)	(101,863)	(174)	(2,746)
TI	52 Amortization of Reacquisition of Pref Stock		(5,087)	(3,676)	(642)	(751)	(1)	(18)
TI	53 Lobbying Expenses	LABOR	181,641	161,164	11,144	8,876	108	348
TI	54 Penalties	not_used	0	0	0	0	0	0
	55 Dividends Received Deduction	TOTPLTNET TOTPLTNET	(14,574)	(10,532)	(1,839)	(2,150)	(2) -57.37986724	(51) 1295.68123-
TI TI	56 Real Estate Taxes	TOTPLINET	(370,590)	-267794.2957 -22574.85356	-46762.4246 -3942.036498	-54680.18861 -4609.497927	-57.37986724 -4.837078763	-1295.68123
TI	57 Line Pack Adjustment 58 Legal Reserves	TOTPLINET	(31,240) (53,487)					-109.2249331 (187)
TI	50 Elegal Reserves 59 PIP Adjustment	LABOR	(163,297)	(38,651) (144,888)	(6,749) (10,018)	(7,892) (7,980)	(8) (97)	(313)
Ť	60 Casualty Insurance Proceeds	TOTPLT	(141,430)	(144,888)	(17,503)	(21,858)	(37)	(589)
τi	61 Miscellaneous (R&D Exp., Limit Term Util I		9,119	6,541	1,129	1,409	(37)	(389)
Ť	62 TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	(115,698,922)	(19,680,160)	(24,546,313)	(42,702)	(657,956)
TI	63		(100,020,000)	(110,000,022)	(10,000,100)	(21,010,010)	(12,702)	(001,000)
Ť	64							
TI	65							
τi	66 DEVELOPMENT OF INCOME TAXES CO	NTINUED						
TI	67							
TI	68 TAX ADJUSTMENTS - STATE							
ΤI	69 Reverse TEFA	TEFA_04	0	0	0	0	0	0
ΤI	70 Federal Depreication Reversal	TOTPLT	78,560,441	56,348,593	9,722,188	12,141,690	20,708	327,261
ΤI	71 State Tax Depreciation	DEPREXP	23,048,241	16,560,411	2,838,468	3,547,565	5,999	95,798
TI	72 Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0	0	0
ΤI	73 NOL Utilization	TOTPLTNET	0	0	0	0	0	0
TI	74 TOTAL TAX ADJUSTMENTS - STATE		101,608,681	72,909,004	12,560,656	15,689,256	26,707	423,058
TI	75				~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		07.050	
TI	76 TAXABLE NET INCOME - STATE		497,389,352	361,454,143	62,447,106	71,672,781	87,056	1,728,267
TI TI	77 State Tax Liability at 9.000%78 Prior Year Adjustment & State Credit	TOTPLTNET	44,765,042 0	32,530,873 0	5,620,240 0	6,450,550 0	7,835 0	155,544 0
TI	79 TOTAL STATE INCOME TAX LIABILITY		44.765.042	32,530,873	5,620,240	6,450,550	7.835	155,544
TI	80		44,705,042	32,330,673	5,020,240	0,450,550	7,000	155,544
Ť	81 TAXABLE NET INCOME - FEDERAL		351,015,629	256,014,266	44,266,210	49,532,975	52,514	1,149,665
ті	82 Federal Tax Liability at 35.000%		122,855,470	89,604,993	15,493,174	17,336,541	18,380	402,383
Ť	83 Prior Yr & Oth Adjustments	TOTPLTNET	122,000,470	00,004,000	10,400,174	0	10,000	402,505
τi	84 Not Used	not used	Ő	Ő	Ő	Ő	Õ	Õ
TI	85 TOTAL FEDERAL INCOME TAX LIABILIT	_	122,855,470	89,604,993	15,493,174	17,336,541	18,380	402,383
TI	86		,, -	,,	-,,	,,-	-,	- ,
TI	87 TOTAL INCOME TAX EXPENSE	—	167,620,512	122,135,866	21,113,413	23,787,091	26,215	557,927
TI	88							
TI	89 TAX RATES							
ΤI	90 FEDERAL TAX RATE - CURRENT	35.000%						
TI	91 NEW JERSEY CORP BUSINESS TAX RA							
ΤI	92 CUSTOMER ACCT UNCOLLECTIBLE RA							
TI	93 EFFECTIVE TAX RATE	40.850%						
TI	94 COMPOSITE RATE	40.850%						
TI	95 1 - EFFECTIVE TAX RATE	59.15000%						
ΤI	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-2 Schedule SS-G4 R-2 Page 20 of 35

SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
		DEVELOPMENT OF OPERATING INCOME AD	JUSTED						
TI	98								
TI TI		G410 + G411- PROVISION FOR DEFERRED IN	DEPREXP	450 500 070	440 470 400	40.077.500	04 000 075	40 700	050.044
TI		Depreciation		156,532,670	112,470,423	19,277,522	24,093,375	40,739	650,611
TI		Previously Ded Amort-Reacq Bonds Amortization of Computer Software	not_used INTANGPLT	0 0	0	0	0	0	0
TI		Clause - Deferred Fuel		0	0	0	0	0	0
TI		*Gain on Sale of Services Corp Asset	not_used not_used	0	0	0	0	0	0
TI		AFUDC / IDC	TOTPLT	124.561	89.343	15.415	19.251	33	519
TI		Capitalized interest-Section 263A	TOTPLT	(254,491)	(182,537)	(31,494)	(39,332)	(67)	(1,060)
TI		Cost of removal	TOTPLT		(162,557)	,	(39,332)	. ,	,
TI		*Utility Commodity Costs-Non-Taxable Income	not used	0	0	0	0	0	0
TI	108		—	0	0	0	0	0	0
TI		*SBC-Societal Benefits Clause - Unallow Deduct	not_used	0	0	0	0	0	0
TI		Deferred Comp - Officers	LABOR	5.518	4,896	339	270	3	11
TI		*Deduction of Securitizartion	not used	5,518	4,890	0	270	0	0
TI		Accrued vacation pay adjustment	LABOR	(85,318)	(75,700)	(5,234)	(4,169)	(51)	(164)
Ť		3rd Party Claims & Injuries & Damages	TOTPLT	(83,318) (97)	(73,700) (70)	(3,234)	(4, 109)	(0)	(104)
τi		Gain/loss bond reacq	not used	(37)	(70)	(12)	(15)	(0)	(0)
τi		Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
Ť		Defer Dividend Equivalents/Restricted Stock-Ter		0	0	0	0	0	0
τi		Contribution in Aid of Construct	TOTPLTNET	573,555	414,460	72,373	84,627	89	2,005
Ť		Pension Accrual Adjustment	LABOR	(3,900,029)	(3,460,371)	(239,266)	(190,586)	(2,325)	(7,482)
TI		Unallowable OPEB Amortization	LABOR	6,122,331	5,432,148	375,604	299.185	3,649	11,745
Ť		Fin Def-Energy Competition Act Ct	TOTPLT	518	372	64	200,100	0,045	2
TI		Rabbi Trust Unrealized Losses	LABOR	2,291	2,033	141	112	1	4
Ť		Additional Real Estate Taxes	TOTPLT	370,590	265.811	45.862	57.276	98	1,544
TI		PIP Adjustment	LABOR	163,297	144,888	10,018	7,980	97	313
TI		Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	000,207	0	0	0	0	0
Ť		Misc	TOTPLT	141,450	101,457	17,505	21,861	37	589
TI		Construction Period Interest	TOTPLTNET	0	0	0	21,001	0	000
TI		Cost of Removal-Flowthrough	TOTPLT	0	0	0	0	0 0	0
Ť		Deferred Return on CIP II	TOTPLT	(26,238)	(18,820)	(3,247)	(4,055)	(7)	(109)
TI		Deferred Depreciation on CIP II	TOTPLT	(12,006)	(8,612)	(1,486)	(1,856)	(3)	(50)
Ť		Investment Tax Credit	TOTPLT	(1,268,004)	(909,494)	(156,921)	(195,973)	(334)	(5,282)
TI		Assessment by Board of Public Utilities of the St		(115,925)	(83,769)	(14,628)	(17,105)	(18)	(405)
τi		Legal Reserves	LABOR	53,487	47,458	3,281	2,614	32	103
TI		Line Pack Adjustment	TOTPLT	31,240	22,408	3,866	4,828	8	130
τi		Materials & Supply	TOTPLT	659,085	472,738	81,565	101,863	174	2,746
TI		Medicare Subsidy - Temp NC	LABOR	(316,199)	(280,553)	(19,399)	(15,452)	(188)	(607)
TI		TOTAL DEFERRED INCOME TAX	•	158,802,288	114,448,510	19,431,868	24,224,779	41,968	655,163
TI	138			,,	,	,	,,	,	,
Ť		This Section is not used at this time							
TI	140		INTS						
Ť		Not Used	not used	0	0	0	0	0	0
τi		Not Used	not used	0	0 0	Ő	0	Ő	0 0
TI		Not Used	not_used	0	0	0	0	0	0
TI	144	OPERATING INCOME ADJUSTED		295,300,847	214,858,747	37,263,262	42,155,416	44,982	978,440
					,,	- ,,	, , -	,	,

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

EXHIBIT P-9G R-2 Schedule SS-G4 R-2 Page 21 of 35

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
1 DEVELOP	MENT OF LABOR ALLOCATION FAC	TOR	(-)	(-)	(-)	(1)	(-)	(-)
2 Lab	or portion included in O&M Expense							
3								
4 G700-G74	2 MANUFACTURED GAS LABOR EX	P MFGO_M	792,921	504,713	96,106	192,102	0	
	SUPPLY LABOR EXPENSE	EXP_813	4,135,706	2,446,087	477,732	1,171,306	1,076	39,50
6 G840-G84	3 STORAGE PLANT LABOR EXP	STOREXP	246,879	157,144	29,923	59,812	0	
	7 TRANSMISSION LABOR EXP	TRANEXP	461,212	285,233	56,341	116,539	28	3,07
8								
	TION LABOR EXPENSE							
10 Operation								
	peration Supervision & Engineering	TLABDO	0	0	0	0	0	
	bad Dispatching	EXP_871	0	0	0	0	0	
	ompressor Station Labor & Expenses	EXP_872	0	0	0	0	0	10 50
	ains & Services	EXP_874	13,057,133	9,450,676	1,563,683	1,992,652	1,619	48,50
	77 Meas & Reg Station	EXP_8757	1,194,470	738,711	145,916	301,818	72	7,95
	eter & House Reg	EXP_878	5,986,888	4,733,969	911,195	341,615	0	10
	ustomer Installations - Total	EXP_879	80,906,789	80,649,506	257,284	0	0 121	
	Miscellaneous Dist Exp Operation of Street Lighting	EXP_8801 EXP 8803	2,537,720 0	2,154,932 0	186,339 0	192,114 0	121	4,21
20 G881 R			0	0	0	0	0	
20 Goork 21 Total Ope		EXP_881	103,683,001	97,727,794	3,064,416	2,828,199	1,812	60,78
21 Total Ope			103,003,001	97,727,794	3,064,416	2,020,199	1,012	60,76
	aint. Supervision & Engineering	TLABDM	0	0	0	0	0	
	tructures & Improvements	EXP 886	1,646,174	1,182,554	204,312	251,998	444	6,86
25 G887 M		EXP 887	5,402,667	3,338,154	659,227	1.368.632	347	36,30
	ompressor Station Equip	EXP 888	0,402,007	0,000,104	0000,2227	0	0	50,50
	91 Meas & Reg Station	EXP 8891	2,314,353	1,431,294	282,720	584,789	139	15,41
28 G892 S		EXP 892	2,074,639	1,706,848	244.070	121,464	373	1.88
	eters & House Reg	EXP_893	7,565,228	5,042,196	1,748,717	774,223	0.0	1,00
	aint of Other Equipment - Total	EXP 894	98,629	0,012,100	0	0	98,629	
31 Not Use		not used	00,020	Ő	0	0 0	00,020	
32 Total Mai			19,101,689	12,701,047	3,139,045	3,101,106	99,933	60,55
33 TOTAL DIS	STRIBUTION LABOR EXPENSE		122,784,690	110,428,841	6,203,461	5,929,305	101,745	121,33
34								
35 G901-G90	3,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	39,476,979	3,571,096	918,099	544	165,52
	, xDSM CUST SERV & INFO EXP	CUSTS_I	2,378,255	2,092,728	225,657	57,675	34	2,16
37 G911-G91	SALES EXPENSE	SALESEXP	269,430	233,892	27,796	7,707	5	
38 ADMIN & (GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	3,287,379	299,861	299,854	3,328	11,96
	Pension/Benefits Acct G926	LABOR	0	0	0	0	0	
40		-						
	ERATION & MAINT LABOR EXPENS	E	179,103,725	158,912,997	10,987,973	8,752,396	106,758	343,60
42 43								

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

SUB- SCH	LINE	ALLOCATION	Tatal					
NO.	NO. DESCRIPTION	BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
CA CA	1 DEVELOPMENT OF CAPITAL ADDITIONS 2	SALLOCATION FACTOR						
CA	3 INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA	4 PRODUCTION PLANT - G304-G347	PRODPLT	727,439	463,032	88,169	176,237	0	0
CA	5 STORAGE PLANT - G360-G363	STORPLT	312,169	198,703	37,837	75,629	0	0
CA	6 TRANSMISSION PLANT - G365-G371 7	TRANPLT	0	0	0	0	0	0
CA CA	8 DISTRIBUTION PLANT							
CA	 G374 Land and Land Rights & G375 Struct 	cture & PLT 3745	826,172	593,493	102,539	126,471	223	3,446
CA	10 G376 Mains	PLT_376	116,314,171	71,867,223	14,192,514	29,465,320	7,474	781,640
CA	11 G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0
CA	12 G378-G379 Meas & Regul Eqmt	PLT_3789	4,127,895	2,552,866	504,261	1,043,033	248	27,487 360,872
CA CA	13 G380 Services 14 G381 Meters	SERVICES PLT 381	397,544,204 36,350,464	327,067,882 24,227,391	46,768,904 8,402,387	23,275,052 3,720,239	71,494 0	360,872
CA	15 G382 Meter Installations	PLT 382	202,082	184,234	16,161	1,686	0	0
CA	16 G383-384 House Regulators & Install	PLT_3834	149,016	133,360	12,073	3,576	0	7
CA	17 G385 Ind Reg & Meas Eqmt	PLT_385	11,305,357	1,316,446	2,669,551	6,687,926	102	631,333
CA	18 TOTAL DISTRIBUTION PLANT 19		566,819,360	427,942,895	72,668,390	64,323,303	79,541	1,805,232
CA CA	19 20 COMMON PLANT	COMPLT	0	0	0	0	0	0
CA	21 GENERAL PLANT EXCL INTANGIBLE PL		6,517,814	4,697,825	785,869	1,003,300	1,891	28,929
CA	22		, ,		,		,	,
CA	23							
CA CA	24 TOTAL CAPITAL ADDITIONS 25		574,376,783	433,302,455	73,580,265	65,578,470	81,432	1,834,160
CA	25							
CA	27							
CA	28							
CA	29							
CA CA	30 31							
CA	32							
CA	33							
CA	34							
CA	35							
CA CA	36 37							
CA	38							
CA	39							
CA	40							
CA	41							
CA CA	42 43							
CA	43							
CA	45							
CA	46							
CA	47							
CA	48							

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

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SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
AF AF	1 ALLOCATION FACTOR TABLE 2 EXTERNALLY DEVELOPED ALLOCATIO	N FACTORS	(1)	(2)	(3)	(4)	(5)	(6)
AF AF AF	3 4 <u>CAPACITY RELATED</u> 5							
AF AF AF	6 Peak-Hour Sendout - delivery 7 8	PEAKHOUR_04	1,287	796	157	325	0	9
AF AF AF	9 10 11							
AF AF AF	12 13							
AF AF	14 15 16							
AF AF AF AF	 17 <u>COMMODITY RELATED</u> 18 Annual transported gas @mtr - delivery 19 Balancing therms - delivery 20 Annual transported gas @mtr - access 	TRANSPORT_04 BALANCE_04 TRANSPORT_03	2,461,249,717 1,393,064,631 2,461,249,717	1,455,720,141 886,719,099 1,455,720,141	284,308,600 168,846,822 284,308,600	697,069,826 337,498,709 697,069,826	640,471 0 640,471	23,510,679 0 23,510,679
AF AF AF	 21 Annual transported gas @mtr - meters 22 23 TEFA \$ responsibility W/N - delivery 	TRANSPORT_07	2,461,249,717 0	1,455,720,141	284,308,600 0	697,069,826 0	640,471 0	23,510,679 0
AF AF	24 25		0	0	0	0	0	0
AF AF AF	26 27 28							
AF AF AF	29 30 31							
AF AF AF	32 33 34							
AF AF AF	35 36 BILLING DETERMINANTS 37							
AF AF AF	38 Number of Customers 39 Transported Gas at Meter (calendar) 40		1,816,880 2,461,249,717	1,652,784 1,455,720,141	145,403 284,308,600	18,640 697,069,826	16 640,471	37 23,510,679
AF AF AF	40 41 42 43							
AF AF AF	44 45							
AF AF AF	46 47 48							

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

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SUB- SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total	D 60	000		81.0	
NO.	NO.	DESCRIPTION	DASIS	Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
AF AF	50	ALLOCATION FACTOR TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION F	ACTORS	(1)	(2)	(3)	(4)	(3)	(0)
AF AF		CUSTOMER RELATED							
AF AF	53	G380 services - access		1 015 071 000	1 001 046 669	1 4 2 000 69 2	60 991 536	0	1 052 102
AF		Cust Installns LDC G879 - delivery	SERVICES_03 CINST 04	1,215,971,988 100	1,001,946,668 100	143,090,682 0	69,881,536 0	0	1,053,102 0
AF		Avg Customer Bills - delivery	CUSTAVG 04	1.103.707	996.698	87.708	19.214	17	70
AF		Avg Customer Bills - cust svs	CUSTAVG_04 CUSTAVG 06	1,103,707	996,698	87,708	19,214	17	70
AF		G381 meters - measurement	SMMETERS 07	95,374,258	63,566,590	22,045,940	9,760,574	0	1,154
AF	59		SIVINETERS_07	95,574,256	03,300,390	22,045,940	9,700,574	0	1,134
AF		Billing Function costs - cust svs	BILLING 06	13,588,445	11,847,670	1,098,089	476,262	433	165,991
AF		8	COMPSVSWK 04	100	99	1,090,009	470,202	433	105,991
AF	62	Competitive Service work - delivery	COMP3V3VK_04	100	99	I	0	0	0
AF		Account Maint - cust svs		EZ 901 Z00	E0 262 69E	4 600 501	775 047	317	44.000
AF		G382 meter install - measurement	ACCTMAINT_06 MTRINSTAL 07	57,801,700 149,490,508	52,363,685 136,288,569	4,620,521 11,955,000	775,947 1,246,610	0	41,230 329
AF		G383 house regulators - access	HOUSEREG 03	27,727,735	23,488,422	2,877,517	1,358,260	0	3.536
AF			_		, ,	, ,		0	- ,
AF		G384 house reg install - access	HSEREGINST_03	49,550,720	45,273,401	3,573,995	702,709	0	615 288.801
AF		G385 Irg regulators - access	LRGREG_03	2,654,025	527,983 0	950,933	886,308	0	/
AF		G385 Irg mtrs - measurement	LRGMTR_07	46,733,414	•	5,728,862	40,715,751	0	288,801
AF		G380 services - reserve - access	SERVICESR_03	302,367,424	252,625,678	34,242,308	15,042,822	0	456,616
AF		G381 meters - reserve - measurement	SMMETERSR_07	39,638,103	26,782,366	8,862,287	3,992,767	0	682
		G382 meter install - reserve -measurement	MTRINSTALR_07	70,947,689	65,486,599	4,964,044	496,929	-	117
AF		G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744	3,992,277	503,093	248,837	0	1,537
AF		G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635	9,043,509	697,932	138,864	0	330
AF		G385 Irg regulators - reserve - access	LRGREGR_03	384,163	13,538	164,305	112,396	0	93,924
AF		G385 Irg mtrs - reserve - measurement	LRGMTRR_07	7,737,443	0	940,755	6,702,764	0	93,924
AF		Direct LVG - delivery	DIRLVG_04	1	0	0	1	0	0
AF		Direct LVG - cust svs	DIRLVG_06	1	0	0	1	0	0
AF		Direct SLG - streetlights	DIRSLG_05	1	0	0	0	1	0
AF		Meter Reading Costs - measurement	MRCOST_07	13,815,195	12,478,202	1,097,762	239,232	0	0
AF		Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	579
AF		Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	579
AF		Direct SLG - access	DIRSLG_03	1	0	0	0	1	0
AF		Direct Competitive Services - delivery	DIRCOMPSVS_04	0	0	0	0	0	0
AF		Direct TSG-F - access	DIRTSGF_03	1	0	0	0	0	1
AF		Direct TSG-F - delivery	DIRTSGF_04	1	0	0	0	0	1
AF		Direct TSG-F - measurement	DIRTSGF_07	1	0	0	0	0	1
AF	87						_		_
AF		Direct - RSG - delivery	DIRRSG_04	1	1	0	0	0	0
AF	89								
AF	90								
AF	91								
AF		Choice - delivery	CHOICE_04	1,956,016	1,652,784	247,185	55,920	16	111
AF	93								
AF	94								

AF AF AF 94 95 96

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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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	NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
. –				(1)	(2)	(3)	(4)	(5)	(6)
AF AF		ALLOCATION FACTOR TABLE CONTINUED	0.00						
AF AF	98	INTERNALLY DEVELOPED ALLOCATION FACT	<u>UKS</u>						
AF AF	99	Dummy allocator for unused lines	not used	0	0	0	0	0	0
		Dummy allocator for unused lines	not_used	0	0	0	0	0	0
AF AF	101	Plant Related							
AF		Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
AF			TANGPLT	5,857,613	-	461,595	72,574	-	20,557
AF		Acct G399.10-23 Oth Tangible Plt Production Plant Total	PRODPLT	, ,	5,302,920	,	,	(33)	20,557
AF		Storage Plant Total	STORPLT	54,051,153 10,637,156	34,404,858 6,770,805	6,551,287 1,289,280	13,095,009 2,577,071	0	0
AF		Transmission Plant Total	TRANPLT	88,966,347	, ,	10,868,073	, ,		-
AF		Distribution Plant Total	DISTPLT	6,380,421,816	55,020,571	791,894,419	22,479,948	5,340	592,414
AF			GENPLT		4,583,471,738		976,722,670	1,722,826	26,610,163
		G391-G398 General Plant		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		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 AF		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472	4,679,667,972	810,603,059	1,014,874,699	1,728,166	27,202,577
		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	Distribution Disease Materia & Lostella		5 005 450 704	4 070 077 745	745 050 500	040 050 400	4 700 440	00.040.004
AF		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		Acct G374-375 - Land & Structures	PLT_3745	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
AF		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		Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
AF			PLT_3789	170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
AF		Acct G380 & 387.2 - Services	SERVICES	2,854,579,609	2,348,521,992	335,825,697	167,127,299	513,366	2,591,255
AF		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		Acct G381 - House Meters	PLT_381	257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
AF		Acct G382 - Meter Installations	PLT_382	145,989,543	133,096,274	11,675,079	1,217,853	0	337
AF		Acct G381,382, & 385 - Meters	METERPLT	444,969,115	305,394,023	76,241,912	63,066,471	377	266,332
AF		Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937	427,312,858	82,249,224	30,835,992	8	9,855
AF		Acct G382-384 - House Reg & Install & Meter Insta		283,172,848	255,867,042	22,789,493	4,509,617	6	6,689
AF		Acct G383-384 - House Reg & Installation	PLT_3834	137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
AF		Acct G385 - Ind & Com Meas & Regul Station Equi		83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
AF		Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
AF		Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	0	1,011,930	0
AF	131								
AF	132								
AF		Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258
AF	134	Total Net Plant	TOTPLTNET	4,442,952,594	3,210,549,278	560,628,329	655,553,322	687,919	15,533,746
AF	135								
AF	136								
AF	137								
AF	138								
AF	139								
AF	140								
AF	141		TOTREV	937,478,461	707,027,876	107,544,171	119,113,220	487,337	3,305,857
AF	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	116,936,969	0	5,969,107	110,967,863	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

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CH 0.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
F		ALLOCATION FACTOR TABLE CONTINUED							
F		INTERNALLY DEVELOPED ALLOCATION FACT	ORS						
-	147								
=		Expense Related							
=		Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069	782,332	148,970	297,767	0	0
=		Other Storage Plant O&M Expense	STOREXP	474,404	301,970	57,500	114,934	0	0
-		Transmission Plant O&M Expense	TRANEXP	2,558,168	1,582,080	312,504	646,396	154	17,034
-		Acct 813-Other Gas Supply Expense	EXP_813	5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
-			EXP_871	0	0	0	0	0	0
-		Acct 872 - Compressor Station Labor & Expenses		0	0	0	0	0	0
-		Acct 874-Mains & Services Expenses	EXP_874	20,145,891	14,581,478	2,412,611	3,074,469	2,499	74,835
			EXP_8757	2,608,940	1,613,479	318,706	659,225	157	17,373
			EXP_878	8,418,451	6,656,661	1,281,275	480,362	0	154
			EXP_879	24,548,330	24,470,266	78,064	0	0	0
-		Acct 880.0, 1, 2 - Other Expenses	EXP_8801	9,359,608	7,947,812	687,256	708,552	447	15,541
		Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0	0	0	0	0	0
		Acct 881 - Rents	EXP_881	20,476	12,111	2,365	5,799	5	196
-		Acct 886-Maint of Structures & Improvements Exp Acct 887-Maint of Mains Exp	EXP_886 EXP 887	4,408,455	3,166,880	547,147	674,852	1,190	18,386
				12,392,584	7,657,026	1,512,128	3,139,355	796	83,279
-		Acct 888-Maint of Compressor Station Equip Exp Acct 889-891 - Main of Meas & Reg Station Equip		0	0	0	0	0 231	0
		Acct 892-Main of Means & Reg Station Equip		3,853,573	2,383,213 3,318,798	470,750	973,718		25,660 3,662
		Acct 892-Main of Services Exp Acct 893-Maint of Meters & House Regulators Exp	EXP_892	4,033,930	3,318,798 7,236,223	474,570	236,175	725 0	3,662 131
		Acct 893-Maint of Other Equipment	EXP 894	10,857,110 283,468	7,230,223	2,509,641 0	1,111,113 0	•	0
	169	Acct 694-Maint of Other Equipment	EAP_094	203,400	0	0	0	283,468	0
		Distr Oper Exp	DISTEXPO	65,101,696	55,281,807	4,780,277	4,928,407	3,107	108,098
		Distr Oper Exp	DISTEXPO	35,829,120	23,762,141	5,514,237			
		Cust Serv & Info Expense	CUSTS I	2.140.391	1.883.422	203.087	6,135,213 51,906	286,411 30	131,119 1.946
		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
			CUSTSVSX	71,088,458	63,558,544	5,782,233	1,486,257	880	260,544
		Sales Expense	SALESEXP	924,164	802,266	95,341	26,434	16	200,544
			TOTOMXAG	216,377,128	174,368,833	21,210,586	19,726,527	292,043	779,138
			TOTOMX904	289,563,930	239,001,402	25,608,267	23,678,631	381,782	893,848
			TOMXFUEL904	288,334,861	238,219,070	25,459,297	23,380,864	381,782	893,848
		Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904	88,655,091	8,086,747	8,086,551	89,738	322,777
		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
		O&M + Capital Additions	EXPENDITURES	896,212,920	696,465,209	102,904,034	93,444,388	463,214	2,936,075
	182			000,212,020	000,400,200	102,007,004	00,,000	700,214	2,000,010
		Depreciation Expense (Total)	DEPREXP	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
	184			120,002,242	00,007,110	10,102,110	10,007,011	02,100	012,192
		NJ State Income Tax (CBT)	STATEINCTAX	44,765,042	32,530,873	5,620,240	6,450,550	7,835	155,544
		NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701	2,239,993	182,404	166,066	1,424	5,814
	187			2,000,00	2,200,000		,	.,	0,0.1
		Labor Expense Related							
			TLABDO	103,683,001	97,727,794	3,064,416	2,828,199	1,812	60,780
			TLABDM	19,101,689	12,701,047	3,139,045	3,101,106	99,933	60,558
			LABOR	179,103,725	158,912,997	10,987,973	8,752,396	106,758	343,600
	192			110,100,120	.00,012,001	10,001,010	0,102,000	100,100	010,000

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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	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AF	193	REVENUES AND BILLING DETERMINANTS							
AF	194								
AF AF		Base Rate Sales Revenue	SALESREV	887,227,203	659,648,509	106,211,863	117,575,612	487,189	3,304,030
AF	196		REVRSG	650 649 500	650 649 500	0	0	0	0
AF		Residential Service Gas General Service Gas	REVRSG	659,648,509 106,211,863	659,648,509 0	0 106,211,863	0	0 0	0 0
AF		Large Volume Service Gas	REVLVG	117,575,612	0	0	117,575,612	0	0
AF		Street Light Gas	REVELO	487,189	0	0	0	487,189	0
AF		Firm Transportation Gas Service	REVTSGF	3,304,030	0 0	ů 0	Ő	0	3,304,030
AF	202			-,					-,
AF	203								
AF	204	Total Rev Req @ Desired ROR	REVREQ	887,227,203	659,648,509	106,211,863	117,575,612	487,189	3,304,030
AF	205								
AF	206								
AF	207								
AF	208								
AF AF	209 210								
AF	210								
AF	212								
AF	213								
AF	214								
AF	215								
AF	216								
AF	217								
AF	218								
AF	219								
AF AF	220 221								
AF	221								
AF		PRESENT REVENUES FROM SALES INPUT							
AF	224								
AF		Total Sales of Gas Revenue Requirement		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
AF		Sales of Gas Revenues - Rates		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
AF		Sales of Gas Revenues - Other		0	0	0	0	0	0
AF	228								
AF	229								
AF	230								
AF	231								
AF	232								
AF AF	233	<u>RATE OF RETURN</u> Rate of Return (Equalized)		7.40%	7 400/	7 400/	7 400/	7 400/	7 400/
AF	234 235		SCH AF, LN 234	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
AF	235								
AF	237								
AF	238								
AF	239								
AF	240								

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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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SUB- SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
AP AP AP AP	ALLOCATION PROPORTIONS TABLE EXTERNALLY DEVELOPED ALLOCATION GAPACITY RELATED	I FAC1	(1)	(2)	(3)	(4)	(3)	(6)
AP AP AP AP AP AP	5 6 Peak-Hour Sendout - delivery 7 8 9 10	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP AP AP AP AP	11 12 13 14 15							
AP AP AP AP AP	 16 17 <u>COMMODITY RELATED</u> 18 Annual transported gas @mtr - delivery 19 Balancing therms - delivery 20 Annual transported gas @mtr - access 21 Annual transported gas @mtr - meters 	TRANSPORT_04 BALANCE_04 TRANSPORT_03 TRANSPORT_07	1.000000 1.000000 1.000000 1.000000	0.591456 0.636524 0.591456 0.591456	0.115514 0.121205 0.115514 0.115514	0.283218 0.242271 0.283218 0.283218	0.000260 0.000000 0.000260 0.000260	0.009552 0.000000 0.009552 0.009552
AP AP AP AP AP	22 23 TEFA \$ responsibility W/N - delivery 24 25 26 27	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP AP AP AP	28 29 30 31 32 33							
AP AP AP AP AP	34 35 36 <u>BILLING DETERMINANTS</u> 37 38 Number of Customers		0.00000	0.000000	0.000000	0.000000	0.000000	0.00000
AP AP AP AP AP AP	 39 Transported Gas at Meter (calendar) 40 41 42 43 44 		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP AP	45 46 47 48							

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SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
AP AP	49 ALLOCATION PROPORTIONS TABLE 50 EXTERNALLY DEVELOPED ALLOCA							
AP AP	51 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 - delivery	CINST_04	1.000000	0.996820	0.003180	0.000000	0.000000	0.000000
AP	56 Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
AP	57 Avg Customer Bills - cust svs	CUSTAVG_06	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
AP	58 G381 meters - measurement	SMMETERS_07	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
AP	59							
AP	60 Billing Function costs - cust svs	BILLING_06	1.000000	0.871893	0.080810	0.035049	0.000032	0.012216
AP	61 Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.992290	0.007710	0.000000	0.000000	0.000000
AP	62							
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 - measurement	MTRINSTAL 07	1.000000	0.911687	0.079972	0.008339	0.000000	0.000002
AP	65 G383 house regulators - access	HOUSEREG_03	1.000000	0.847109	0.103778	0.048986	0.000000	0.000128
AP	66 G384 house reg install - access	HSEREGINST 03	1.000000	0.913678	0.072128	0.014182	0.000000	0.000012
AP	67 G385 lrg regulators - access	LRGREG_03	1.000000	0.198937	0.358298	0.333949	0.000000	0.108816
AP	68 G385 lrg mtrs - measurement	LRGMTR 07	1.000000	0.000000	0.122586	0.871234	0.000000	0.006180
AP	69 G380 services - reserve - access	SERVICESR 03	1.000000	0.835492	0.113247	0.049750	0.000000	0.001510
AP	70 G381 meters - reserve - measurement	SMMETERSR 07	1.000000	0.675672	0.223580	0.100731	0.000000	0.000017
AP	71 G382 meter install - reserve -measurem	MTRINSTALR 07	1.000000	0.923027	0.069968	0.007004	0.000000	0.000002
AP	72 G383 house regulators - reserve - acces		1.000000	0.841233	0.106009	0.052434	0.000000	0.000324
AP	73 G384 house reg install - reserve - acces		1.000000	0.915276	0.070636	0.014054	0.000000	0.000033
AP	74 G385 lrg regulators - reserve - access	LRGREGR 03	1.000000	0.035240	0.427696	0.292574	0.000000	0.244490
AP	75 G385 lrg mtrs - reserve - measurement	LRGMTRR 07	1.000000	0.000000	0.121585	0.866276	0.000000	0.012139
AP	76 Direct LVG - delivery	DIRLVG 04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	77 Direct LVG - cust 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 - measurement	MRCOST 07	1.000000	0.903223	0.079460	0.017317	0.000000	0.000000
AP	80 Other Utility work by Cust Ops - delivery		1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
AP	81	,						
AP	82 Direct SLG - access	DIRSLG 03	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	83 Direct Competitive Services - delivery	DIRCOMPSVS 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	84 Direct TSG-F - access	DIRTSGF 03	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	85 Direct TSG-F - delivery	DIRTSGF 04	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	86 Direct TSG-F - measurement	DIRTSGF 07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87		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	Bir((66_64	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	90							
AP	91							
AP	92 Choice - delivery	CHOICE 04	1.000000	0.844975	0.126372	0.028589	0.000008	0.000057
AP	93		1.000000	0.011070	0.120012	0.020000	0.000000	0.000001
AP	94							
/ 11	• •							

AP AP AP 94 95 96

SUB-

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

EXHIBIT P-9G R-2 Schedule SS-G4 R-2 Page 30 of 35

SUB-									
SCH	LINE		ALLOCATION	Total	500				TOO F
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
AP	07	ALLOCATION PROPORTIONS TABLE CONTIN		(1)	(2)	(3)	(4)	(5)	(6)
AP AP	97 98								
AP	90 99		1083						
AP	99 100		not used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	100	Durning anocator for unused lines	not_useu	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Plant Related							
AP		Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.905304	0.078803	0.012390	(0.000006)	0.003509
AP		Production Plant Total	PRODPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP		Storage Plant Total	STORPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP		Transmission Plant Total	TRANPLT	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP		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		Common Plant	COMPLT	1.000000	0.787729	0.105771	0.102226	0.000178	0.004096
AP		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.751177	0.113851	0.130450	0.000239	0.004283
AP		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.716194	0.124058	0.155320	0.000264	0.004163
AP		Total Plant	TOTPLT	1.000000	0.717264	0.123754	0.154552	0.000264	0.004166
AP	114								
AP	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.720767	0.120573	0.153932	0.000290	0.004438
AP	116	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.718365	0.124113	0.153081	0.000270	0.004171
AP	117	Acct G376 - Mains	PLT_376	1.000000	0.617872	0.122019	0.253325	0.000064	0.006720
AP	118	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	119	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	120	Acct G380 & 387.2 - Services	SERVICES	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
AP	121	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.723794	0.119757	0.152610	0.000124	0.003715
AP	122	Acct G381 - House Meters	PLT_381	1.000000	0.666495	0.231149	0.102344	0.000000	0.000012
AP	123	Acct G382 - Meter Installations	PLT_382	1.000000	0.911684	0.079972	0.008342	0.000000	0.000002
AP	124	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.686326	0.171342	0.141732	0.000001	0.000599
AP		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 Ins		1.000000	0.903572	0.080479	0.015925	0.000000	0.000024
AP		Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.894940	0.081019	0.023995	0.000000	0.000046
AP	128	Acct G385 - Ind & Com Meas & Regul Station Eq		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		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		Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.706792	0.119001	0.168255	0.000476	0.005476
AP		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 AP	140			1 000000	0 754490	0 11 1710	0 107057	0.000500	0.002500
AP AP	141		TOTREV INTRAREV	1.000000	0.754180	0.114716 0.051046	0.127057 0.948954	0.000520	0.003526 0.000000
AP AP	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV		1.000000	0.000000	0.051040	0.940904	0.000000	0.000000
AP	143								
AF	144								

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

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	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
).	NU.	DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)
	145	ALLOCATION PROPORTIONS TABLE CONTINU	ED	(1)	(2)	(3)	(+)	(0)	(0)
)		INTERNALLY DEVELOPED ALLOCATION FACT							
)	147								
2		Expense Related							
>	149	Manufactured Gas O&M Excl Fuel Expense	MFGO M	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
2	150	Other Storage Plant O&M Expense	STOREXP	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
5	151	Transmission Plant O&M Expense	TRANEXP	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
)	152	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
•	153	Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
)	154	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
)	155	Acct 874-Mains & Services Expenses	EXP 874	1.000000	0.723794	0.119757	0.152610	0.000124	0.003715
	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
		Acct 878 - Meter & House Regulator Expenses	EXP 878	1.000000	0.790723	0.152198	0.057061	0.000000	0.000018
0	158	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.996820	0.003180	0.000000	0.000000	0.000000
)	159	Acct 880.0,.1,.2 - Other Expenses	EXP 8801	1.000000	0.849161	0.073428	0.075703	0.000048	0.001660
)	160	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0	161	Acct 881 - Rents	EXP_881	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
b	162	Acct 886-Maint of Structures & Improvements Exp	EXP 886	1.000000	0.718365	0.124113	0.153081	0.000270	0.004171
)		Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.617872	0.122019	0.253325	0.000064	0.006720
c	164	Acct 888-Maint of Compressor Station Equip Exp	EXP 888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Acct 889-891 - Main of Meas & Reg Station Equip		1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
2		Acct 892-Main of Services Exp	EXP 892	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
2		Acct 893-Maint of Meters & House Regulators Exp		1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
)		Acct 894-Maint of Other Equipment	EXP 894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
0	169								
c	170	Distr Oper Exp	DISTEXPO	1.000000	0.849161	0.073428	0.075703	0.000048	0.001660
)		Distr Maint Exp	DISTEXPM	1.000000	0.663207	0.153904	0.171235	0.007994	0.003660
)		Cust Serv & Info Expense	CUSTS I	1.000000	0.879943	0.094883	0.024251	0.000014	0.000909
)		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.894516	0.080918	0.020803	0.000012	0.003751
			CUSTSVSX	1.000000	0.894077	0.081339	0.020907	0.000012	0.003665
		Sales Expense	SALESEXP	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
			TOTOMXAG	1.000000	0.805856	0.098026	0.091167	0.001350	0.003601
,			TOTOMX904	1.000000	0.825384	0.088437	0.081773	0.001318	0.003087
,			TOMXFUEL904	1.000000	0.826189	0.088298	0.081089	0.001324	0.003100
		Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	0.842401	0.076840	0.076838	0.000853	0.003067
,		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.894516	0.080918	0.020803	0.000012	0.003751
,		O&M + Capital Additions	EXPENDITURES	1.000000	0.777120	0.114821	0.104266	0.000517	0.003276
)	182				-				
0		Depreciation Expense (Total)	DEPREXP	1.000000	0.718511	0.123153	0.153919	0.000260	0.004156
	184	· · · · · · · · · · · · · · · · · · ·							
		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.726703	0.125550	0.144098	0.000175	0.003475
		NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.862962	0.070272	0.063977	0.000549	0.002240
	187								
		Labor Expense Related							
			TLABDO	1.000000	0.942563	0.029556	0.027277	0.000017	0.000586
			TLABDM	1.000000	0.664917	0.164333	0.162347	0.005232	0.003170
		Total Labor	LABOR	1.000000	0.887268	0.061350	0.048868	0.000596	0.001918
	192		2.2010	1.000000	0.007200	0.001000	0.010000	0.000000	0.001010

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	LVG (4)	SLG (5)	TSG Firm
(1) (2) (3)	(4)	(5)	
		(3)	(6)
AP 193 REVENUES AND BILLING DETERMINANTS AP 194			
AP 194 AP 195 Base Rate Sales Revenue SALESREV 1.000000 0.743494 0.119712	0.132520	0.000549	0.003724
AP 196 AR State Article Childe Children	0.102020	0.000343	0.000724
AP 197 Residential Service Gas REVRSG 1.000000 1.000000 0.000000	0.000000	0.000000	0.000000
AP 198 General Service Gas REVGSG 1.000000 0.000000 1.000000	0.000000	0.000000	0.000000
AP 199 Large Volume Service Gas REVLVG 1.000000 0.000000 0.000000	1.000000	0.000000	0.000000
AP 200 Street Light Gas REVSLG 1.000000 0.000000	0.000000	1.000000	0.000000
AP 201 Firm Transportation Gas Service REVTSGF 1.000000 0.000000 0.000000	0.000000	0.000000	1.000000
AP 202			
AP 203			
AP 204 Total Rev Req @ Desired ROR REVREQ 1.000000 0.743494 0.119712	0.132520	0.000549	0.003724
AP 205			
AP 206			
AP 207 AP 208			
AF 209			
AP 210			
AP 211			
AP 212			
AP 213			
AP 214			
AP 215			
AP 216			
AP 217			
AP 218			
AP 219			
AP 220 AP 221			
AP 221 AP 222			
AP 223 PRESENT REVENUES FROM SALES INPUT			
AP 224			
AP 225 Total Sales of Gas Revenue Requirement 1.000000 0.747690 0.114979	0.129579	0.001314	0.006439
AP 226 Sales of Gas Revenues - Rates 1.000000 0.747690 0.114979	0.129579	0.001314	0.006439
AP 227 Sales of Gas Revenues - Other 0.000000 0.000000 0.000000	0.000000	0.000000	0.000000
AP 228			
AP 229			
AP 230			
AP 231			
AP 232			
AP 233 AP 234			
AP 234 AP 235			
AF 236			
AP 237			
AP 238			
AP 239			
AP 240			

ADA

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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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SUB-									
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
ADA		ECT ASSIGNMENTS		(1)	(2)	(3)	(4)	(5)	(6)
ADA		TO CLASSES W/SALES R	EV FUNCTIONS						
ADA	3								
ADA	4 Account 904 - Ur	collectible Accounts							
ADA	5 Residential Service	e Gas	REVRSG	589,363,974	589,363,974	0	0	0	0
ADA	6 General Service G	Bas	REVGSG	90,631,629	0	90,631,629	0	0	0
ADA	7 Large Volume Sei	vice Gas	REVLVG	102,139,830	0	0	102,139,830	0	0
ADA	8 Street Light Gas		REVSLG	0	0	0	0	0	0
ADA	9 Firm Transportation	on Gas Service	REVTSGF	5,075,324	0	0	0	0	5,075,324
ADA	10								
ADA	11 Total 904-Unollec	tible	EXP_904	787,210,757	589,363,974	90,631,629	102,139,830	0	5,075,324
ADA	12								
ADA	13 Total 904-Unollec	tible	EXP_904	1.000000	0.748674	0.115130	0.129749	0.000000	0.006447
ADA	14								
ADA		ite-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
ADA	16								
ADA	17								
ADA	18								
ADA	19								
ADA ADA	20 21								
ADA	21								
ADA	22 23								
ADA	23								
ADA	25								
ADA	26								
ADA	27								
ADA	28								
ADA		Customers Late Payment f	ees						
ADA	30 Residential Service		REVRSG	0	0	0	0	0	0
ADA	31 General Service G	Bas	REVGSG	106,211,863	0	106,211,863	0	0	0
ADA	32 Large Volume Ser	vice Gas	REVLVG	117,575,612	0	0	117,575,612	0	0
ADA	33 Street Light Gas		REVSLG	0	0	0	0	0	0
ADA	34 Firm Transportation	on Gas Service	REVTSGF	0	0	0	0	0	0
ADA	35								
ADA	36 Total Late Payme	nt Fees	REVLATEP	223,787,475	0	106,211,863	117,575,612	0	0
ADA	37								
ADA	38 Total Late Payme	nt Fees	REVLATEP	1.000000	0.000000	0.474610	0.525390	0.000000	0.000000
ADA	39								
ADA	40								
ADA	41								
ADA	42								
ADA	43								
ADA	44								
ADA	45								
ADA	46								

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

EXHIBIT P-9G R-2 Schedule SS-G4 R-2 Page 34 of 35

SUB-									
SCH NO.	LINE NO. DES	CRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
ADA ADA	49 ALLOCATED DIRECT 50 DIRECT ASSIGN TO		FUNCTIONS						
ADA	51								
ADA	52 AVAILABLE								
ADA	53 Residential Service Ga	as	REVRSG	0	0	0	0	0	0
ADA	54 General Service Gas	0	REVGSG	0	0	0	0	0	0
ADA ADA	55 Large Volume Service 56 Street Light Gas	Gas	REVLVG REVSLG	0 0	0 0	0 0	0 0	0 0	0 0
ADA	57 Firm Transportation G	as Service	REVTSGF	0	0	0	0	0	0
ADA	58			Ŭ	Ũ	Ũ	0	0	0
ADA	59 Total Available		REVAVAIL	0	0	0	0	0	0
ADA	60								
ADA ADA	61 Total Available 62		REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	63								
ADA	64								
ADA	65								
ADA	66								
ADA	67								
ADA ADA	68 69								
ADA	70								
ADA	71								
ADA	72								
ADA	73								
ADA	74 75								
ADA ADA	75 76								
ADA	77								
ADA	78								
ADA	79								
ADA	80								
ADA ADA	81 82								
ADA	83								
ADA	84								
ADA	85								
ADA	86								
ADA	87								
ADA ADA	88 89								
ADA	90								
ADA	91								
ADA	92								
ADA	93								
ADA	94								
ADA ADA	95 96								
ADA									

RRW RRW RRW RRW RRW

RRW RRW RRW

RRW

RRW RRW RRW RRW

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42 43

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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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SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
NO.	NO.	DESCRIPTION	DAGIG	(1)	(2)	(3)	(4)	(5)	(6)
RRW	1	REVENUE REQUIREMENTS		(1)	(2)	(3)	(+)	(3)	(0)
RRW	2								
RRW	3	PRESENT RATES							
RRW	4								
RRW	5	RATE BASE		3,990,551,989	2,903,496,586	503,557,593	569,667,784	607,865	13,222,161
RRW	6	NET OPER INC (PRESENT RATES)		295,300,847	214,858,747	37,263,262	42,155,416	44,982	978,440
RRW	7	RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		887,227,203	659,648,509	106,211,863	117,575,612	487,189	3,304,030
RRW	10	REVENUE PRES RATES \$/THERM		\$0.3605	\$0.4531	\$0.3736	\$0.1687	\$0.7607	\$0.1405
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$40,693.72	\$33,259.46	\$60,872.12	\$525,642.04	\$2,537,443.57	\$7,441,509.10
RRW	12								
RRW	13								
RRW	14	CLAIMED RATE OF RETURN							
RRW	15								
RRW		CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RETURN REQ FOR CLAIMED ROR		295,300,847	214,858,747	37,263,262	42,155,416	44,982	978,440
RRW		SALES REVENUE REQ CLAIMED ROR		887,227,203	659,648,509	106,211,863	117,575,612	487,189	3,304,030
RRW		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 RRW	22	SALES REV REQUIRED \$/THERM REVENUE DEFICIENCY \$/THERM		\$0.3605 \$0.0000	\$0.4531 \$0.0000	\$0.3736 (\$0.0000)	\$0.1687 \$0.0000	\$0.7607 (\$0.0000)	\$0.1405 (\$0.0000)
RRW	23 24	REVENUE DEFICIENCE \$/ITTERIN		\$0.0000	φ0.0000	(\$0.0000)	\$0.0000	(\$0.0000)	(\$0.0000)
RRW	24								
RRW	26								
RRW	27								
RRW	28								
RRW	29								
RRW	30								
RRW	31								
RRW	32								
RRW	33								
RRW	34								
RRW	35								
RRW	36								
RRW	37								
RRW	38								
RRW	39								
	40								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
s	1	SUMMARY OF RESULTS	Sub-Schedule Ref						
S	2	DEVELOPMENT OF RETURN							
S	3								
S	4	RATE BASE							
S	5								
S	6		SCH RBP, LN 28	54,051,153	0	54,051,153	0	0	0
S	7		SCH RBP, LN 33	10,637,156	0	10,637,156	0	0	0
S	8		SCH RBP, LN 40	88,966,347	0	88,966,347	0	0	0
S	9								
S	10		SCH RBP, LN 55	53,869,741	25,829,908	24,242,365	8,616	0	3,788,852
S	11		SCH RBP, LN 61	2,666,043,183	0	2,666,043,183	0	0	0
S	12		SCH RBP, LN 63	0	0	0	0	0	0
S	13	J J J J J J J J J J J J J J J J J J J	SCH RBP, LN 68	170,186,128	0	170,186,128	0	0	0
S	14		SCH RBP, LN 74	2,854,069,822	2,854,069,822	0	0	0	0
S	15		SCH RBP, LN 80	257,235,090	0	0	0	0	257,235,090
S	16		SCH RBP, LN 86	145,989,543	0	0	0	0	145,989,543
S	17		SCH RBP, LN 106	137,183,305	137,183,305	0	0	0	0
S	18	···· · · · · · · · · · · · · · · · · ·	SCH RBP, LN 114	83,488,964	41,744,482	0	0	0	41,744,482
S	19		SCH RBP, LN 116	0	0	0	0	0	0
S	20		SCH RBP, LN 121	1,521,717	509,787	0	1,011,930	0	0
S	21		SCH RBP, LN 123	10,834,324	0	10,834,324	0	0	0
S	22		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		SCH RBP, LN 156	94,801,809	48,864,127	45,860,866	16,300	0	60,516
S	24		SCH RBP, LN 167	78,873,337	24,246,796	24,615,586	8,088	23,661,222	6,341,645
S	25		SCH RBP, LN 23	5,857,613	(190,947)	133,431	(64)	4,656,931	1,258,261
S S	26 27		SCH RBP, LN 172	6,713,609,232	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
S	28		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								
S	30								
S	31		SCH RBO, LN 11	292,311,129	145,034,771	96,651,114	110,286	22,464,429	28,050,528
S	32		SCH RBO, LN 13	0	0	0	0	0	0
S	33		SCH RBO, LN 14	96,280	44,920	44,394	15	406	6,546
S	34								
S	35		SCH RBO, LN 21	(19,722,411)	(10,197,978)	(9,524,433)	0	0	0
S	36		SCH RBO, LN 22	(159,485,336)	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842,460)
S S	37 38		SCH RBO, LN 33	(1,842,391,857)	(860,763,794)	(848,197,319)	(287,368)	(7,766,431)	(125,376,945)
S	39								
S	40	TOTAL RATE BASE	—	2,713,760,398	1,421,003,738	992,540,701	166,535	31,019,976	269,029,448
S	41								
S	42								
S	43								
S	44								
S	45								
9	46								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
S S S		SUMMARY OF RESULTS DEVELOPMENT OF RETURN	Sub-Schedule Ref						
S	52	RATE BASE	SCH RBO, LN 38	3,990,551,989	2,039,377,120	1,555,437,160	347,553	32,172,255	363,217,900
S S	53								
S		OPERATING REVENUES		007 007 000	254 752 404	254 704 400	105 700	04 600 060	00 050 404
-	55	Rate Revenues from Customers	SCH REV, LN 7	887,227,203	354,752,121	351,761,166	425,786	81,629,969	98,658,161
S	56	Other Operating Revenues	SCH REV, LN 19	50,251,258 0	469,112	49,592,112 0	103 0	44,828 0	145,103
S S	57 58	Revenues from Other Sources Less: Provisions for Rate Refunds	SCH REV, LN 24 SCH REV, LN 26	0	0	0	0	0	0
3			SCH REV, LN 20	ő		v	-		
5		TOTAL OPERATING REVENUES		937,478,461	355,221,233	401,353,278	425,889	81,674,797	98,803,264
S S	60	OPERATING EXPENSES							
-									
S	62	Operation and Maintenance Expense		0 000 0 40	0	0 000 0 40	0	0	0
S	63	Gas Production and Supply Expense	SCH E, LN 20	6,899,840	0	6,899,840	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	Distribution Expense	SCH E, LN 69	100,930,816	20,809,647	61,333,701	284,173	0	18,503,295
S	67	Customer Accounts Expense	SCH E, LN 91	101,220,275	12,914,335	15,089,113	0	56,872,261	16,344,566
S	68	Customer Service & Information Expense	SCH E, LN 109	2,140,391	0	1,373,197	0	767,194	0
S	69	Sales Expense	SCH E, LN 115	924,164	0	924,164	0	0	0
S	70	Administrative and General Expense	SCH E, LN 139	105,459,010	7,785,691	62,786,148	83,879	22,070,591	12,732,701
S	71	Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	41,509,673	152,667,804	368,053	79,710,046	47,580,562
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		SCH EO, LN 11	18,555,601	3,387,573	10,584,092	8,299	2,667,935	1,907,702
S	75	Proforma Expense Adjustments	SCH EO, LN 46	(135,603,371)	(49,391,933)	(66,927,703)	(33,654)	(8,553,810)	(10,696,271)
S	76		SCH TI, LN 79	44,765,042	22,509,926	17,931,348	4,587	406,112	3,913,069
S	77	Federal Income Taxes	SCH TI, LN 85	122,855,470	63,119,093	47,048,147	10,716	1,226,109	11,451,405
S	78	Provision for Deferred Income Taxes	SCH TI, LN 137	158,802,288	72,297,669	73,726,508	25,198	2,258,996	10,493,917
S	79	Income Taxes Deferred in Prior Years	SCH TI, LN 141	0	0	0	0	0	0
S	80	Investment Tax Credit Adjustement (Net)	SCH TI, LN 142	0	0	0	0	0	0
S S	81 82	TOTAL OPERATING EXPENSES	_	642,177,614	204,307,326	286,250,928	400,170	79,294,051	71,925,140
S		OPERATING INCOME (RETURN)	_	295,300,847	150,913,907	115,102,350	25,719	2,380,747	26,878,125
S	84	Plus Operating Income Adjustment	SCH TI, LN 143	0	0	0	0	0	0
S S	85 86	TOTAL NET OPERATING INCOME	· —	295,300,847	150,913,907	115,102,350	25,719	2,380,747	26,878,125
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
3		INDEA RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00
5	89								
S	90								
S	91								
S S	92								
3	93								
3	94								
S S	95								
5	96								

EXHIBIT P-9G R-2 SCHEDULE SS-G5 R-2 Page 3 of 35

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 LE	VELS)						
S S		RATE BASE	SCH RBO, LN 38	3,990,551,989	2,039,377,120	1,555,437,160	347,553	32,172,255	363,217,900
S S		RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S	105 106	RETURN (RATE BASE * 7.40% ROR)		295,300,847	150,913,907	115,102,350	25,719	2,380,747	26,878,125
S S		PLUS: OPERATING EXPENSES							
S	108	Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	41,509,673	152,667,804	368,053	79,710,046	47,580,562
s	110	Depreciation Expense	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	Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	3,387,573	10,584,092	8,299	2,667,935	1,907,702
S	113	Proforma Expense Adjustments	SCH EO, LN 46	(135,603,371)	(49,391,933)	(66,927,703)	(33,654)	(8,553,810)	(10,696,271)
S	114	Income Taxes	CALCULATED	167,620,512	85,629,019	64,979,495	15,303	1,632,221	15,364,475
S	115	Provision for Deferred Income Taxes	SCH TI, LN 137	158,802,288	72,297,669	73,726,508	25,198	2,258,996	10,493,917
S	116	Income Taxes Deferred in Prior Years	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		TOTAL OPERATING EXPENSES		642,177,614	204,307,326	286,250,928	400,170	79,294,051	71,925,140
S	119								
S		EQUALS TOTAL COST OF SERVICE		937,478,461	355,221,233	401,353,278	425,889	81,674,797	98,803,264
S S		LESS:							
S	123	Other Operating Revenues	SCH REV, LN 19	50,251,258	469,112	49,592,112	103	44,828	145,103
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 S		EQUALS: BASE RATE SALES @ EQUALIZED ROR 7.40%	_	887,227,203	354,752,121	351,761,166	425,786	81,629,969	98,658,161
S	127	BASE RATE SALES @ EQUALIZED ROR 1:40%	_	001,221,203	334,732,121	331,701,100	423,780	81,029,909	90,000,101
S		TOTAL COST OF SERVICE INCREASE/DECREASE		(0)	(0)	0	(0)	0	(0)
S				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
s	130			0.0070	0.0070	0.0070	0.0070	0.0078	0.0070
S	132								
s	133								
S	134								
S	135								
S	136								

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RBP RBP

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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 I NO. I	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBP RBP	1 2	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		not_used	Õ	0	ů 0	Ő	ů 0	Ő
RBP	8		not_used	0	0	0	0	0	0
RBP	9	- regulator related	not_used	0	0	0	0	0	0
RBP	10		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		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	18		not_used	0	0	0	0	0	0
RBP	19		GENPLT	(370,458)	(190,947)	(179,211)	(64)	(0)	(236)
RBP	20		not_used	0	0	0	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			= === = = =	(100.017)		(2.1)	4 050 004	
RBP		TOTAL INTANGIBLE PLANT		5,857,613	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	24								
RBP RBP		PRODUCTION PLANT	BALANCE 04	E4 0E1 1E2	0	E4 0E1 1E2	0	0	0
	26		BALANCE_04	54,051,153 0	0	54,051,153	0	0	0
RBP RBP	27	Not Used TOTAL PRODUCTION PLANT	not_used	54,051,153	0	0 54,051,153	0 0	0	0
RBP	20 29			54,051,155	0	54,051,155	0	0	0
RBP		STORAGE PLANT							
RBP	30		BALANCE 04	10,637,156	0	10,637,156	0	0	0
RBP	32		not_used	10,037,130	0	10,037,150	0	0	0
RBP		TOTAL STORAGE PLANT	not_useu	10,637,156	0	10,637,156	0	0	0
RBP	34			10,007,100	0	10,007,100	0	0	0
RBP		TRANSMISSION PLANT							
RBP	36		PEAKHOUR 04	5,421,128	0	5,421,128	0	0	0
RBP	37		PEAKHOUR 04	0,121,120	0 0	0,121,120	Ő	ů 0	0 0
RBP	38		PEAKHOUR 04	79,321,099	0	79,321,099	0	0	0
RBP	39		PEAKHOUR 04	4,224,120	0	4,224,120	0	0	0
RBP		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								
PRD	18								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBP RBP	49 50	GAS PLANT IN SERVICE CONTINUED							
RBP RBP		DISTRIBUTION PLANT G374-G375 Land & Structures							
RBP	53		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 RBP	55 56	Total Accounts G374-G375		53,869,741	25,829,908	24,242,365	8,616	0	3,788,852
RBP	57	G376 Mains							
RBP	58	Firm Allocation	PEAKHOUR 04	2,609,642,309	0	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		170 100 100		170 100 100			
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 RBP	68 69	Total Account G378-G379		170,186,128	0	170,186,128	0	0	0
RBP	69 70	G380 Services							
RBP	70	Firm Allocation	SERVICES 03	2,840,316,509	2,840,316,509	0	0	0	0
RBP	72		TRANSPORT_03	13,753,313	13,753,313	0	0	0	0
RBP	73		not used	0	0	0	0	ů 0	0
RBP	74	Total Account G380	not_daed	2,854,069,822	2,854,069,822	0	0	0	0
RBP	75			2,001,000,022	2,001,000,022	0	Ŭ	0	Ŭ
RBP	76	G381 Meters							
RBP	77	Firm Allocation	SMMETERS 07	257,229,506	0	0	0	0	257,229,506
RBP	78	CIG, TSG-NF & CSG Redistribution	TRANSPORT 07	5,584	0	0	0	0	5,584
RBP	79	Not Used	not_used	0	0	0	0	0	0
RBP	80	Total Account G381		257,235,090	0	0	0	0	257,235,090
RBP	81								
RBP	82	G382 Meter Installations							
RBP	83	Firm Allocation	MTRINSTAL_07	145,987,951	0	0	0	0	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	0	0	0	0	0	0
RBP	86	Total Account E382		145,989,543	0	0	0	0	145,989,543
RBP	87								
RBP	88								
RBP	89								
RBP	90								

RBP RBP RBP RBP RBP RBP RBP 91

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RBP RBP RBP

RBP RBP RBP RBP RBP RBP RBP 136 137 138

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

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	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
NO.	NO.	DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)
				(1)	(2)	(3)	(4)	(3)	(0)
RBP	97	GAS PLANT IN SERVICE CONTINUED							
RBP	98								
RBP		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		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	130								
RBP	131								
RBP	132								
RBP	133								
RBP	134								
RBP	135								

EXHIBIT P-9G R-2 SCHEDULE SS-G5 R-2 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	147	GENERAL AND COMMON PLANT							
RBP	148	E390-E398 GENERAL PLANT							
RBP	149	Meter Related	METERPLT	0	0	0	0	0	0
RBP	150	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
RBP	151	Appliance Safety Related	CINST_04	0	0	0	0	0	0
RBP	152	Distribution Delivery	DISTPLTXMTR	94,801,809.33	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	167 168	Total Accounts C389-C399		78,873,337	24,246,796	24,615,586	8,088	23,661,222	6,341,645
RBP RBP				170 675 146	72 110 022	70 476 450	24.290	22 661 222	6 400 464
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		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	172	TOTAL GAST LANT IN SERVICE (101)		0,713,009,232	5,152,257,200	3,035,570,555	1,044,071	20,310,134	400,410,000
RBP	173								
RBP	175								
RBP	176								
RBP	177								
RBP	178								
RBP	179								
RBP	180								
RBP	181								
RBP	182								
RBP	183								
RBP	184								
RBP	185								
RBP	186								
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RBP	188								
RBP	189								
RBP	190								
RBP	191								

RBP 192

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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								
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	11	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
RBD	12								
RBD	13								
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	TOTAL ACCOUNTS C303-C390.4,G399		1,800,411	0	90,785	0	1,352,277	357,349
RBD	20								
RBD		TOTAL INTANGIBLE PLANT		1,800,411	0	90,785	0	1,352,277	357,349
RBD	22								
RBD	23			50 404 004	0	50 404 004	•	2	•
RBD		PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	0	56,481,321	0	0	0
RBD	25			0 770 505	0	0 770 505	0	0	0
RBD		STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	0	9,779,585	0	0	0
RBD RBD	27	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	0	45,868,864	0	0	0
RBD	20 29	TRAINSINISSION PLANT G305-G309 RESERVE	TRANPLI	40,000,004	0	40,000,004	0	0	0
RBD	29 30								
RBD	30	DISTRIBUTION PLANT RESERVE							
RBD	32		PLT 3745	37,333,548	17,900,998	16,800,777	5,971	0	2,625,802
RBD	33	G374-G375 Land & Structures Reserve	FL1_3/45	37,333,340	17,900,996	10,000,777	5,971	0	2,020,002
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	ő	0
RBD	37	Not Used	not used	13,230,130	0	13,230,130	0	0	0
RBD	38	Total Account G376	hot_useu	1,033,356,970	0	1,033,356,970	0	0	0
RBD	39			1,000,000,010	0	1,000,000,010	Ū	Ũ	v
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0
RBD	41			0	Ŭ	Ũ	0	0	Ŭ
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	ů 0
RBD	45	Total Account G378-G379	<u></u>	77,019,065	Ő	77.019.065	0 0	Ő	Ő
RBD	46			,,	-	,,,	-	-	-
RBD	47								
RBD	48								

RBD 48

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBD RBD	49 50	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD RBD		DISTRIBUTION PLANT CONTINUED							
RBD	53								
RBD	54	Firm Allocation	SERVICESR_03	783,395,795	783,395,795	0	0	0	0
RBD	55		TRANSPORT_03	6,209,011	6,209,011	0	0	0	0
RBD	56		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								
RBD	60		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	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		40.007.000	0	0	0	0	40.007.000
RBD	66		MTRINSTALR_07	42,287,036	0	0	0	0	42,287,036
RBD RBD	67 68	CIG, TSG-NF & CSG Redistribution Not Used	TRANSPORT_07	565 0	0 0	0 0	0 0	0	565 0
RBD	69		not_used	42,287,602	0	0	0	0	42,287,602
RBD	70			42,207,002	0	0	0	0	42,207,002
RBD	70	G383-384 House Regulators & Installation Reserve							
RBD	72		HOUSEREGR 03	18,990,814	18,990,814	0	0	0	0
RBD	73		HSEREGINSTR 03	42,071,980	42,071,980	0	0	0	0
RBD	74		TRANSPORT_03	10,012	10,012	0	0	0	0
RBD	75		not_used	0	0	0	0 0	0	Ő
RBD	76		hot_dood	61,072,806	61,072,806	0	Ő	0	0
RBD	77			01,012,000	01,012,000	0	· ·	Ũ	°,
RBD	78	G385 Industrial Meas and Regul Sta Equip Reserve							
RBD	79		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		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
- RBD
- RBD 96

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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
				(1)	(2)	(3)	(4)	(5)	(6)
RBD RBD	97 98	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD RBD	98 99 100	GENERAL AND COMMON PLANT RESERVE							
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	25,006,078.87	23,469,169.02	8,341.63	0.00	30,968.91
RBD	106	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0
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 RBD	111	C389-C399 COMMON PLANT	CINCT OF	0	0	0	0	0	0
RBD	112	ASB Work Related Meter Plant Related	CINST_04 METERPLT	0	0	0 0	0 0	0	0 0
RBD	113 114	Meter Reading Related	MRCOST 07	0	0	0	0	0	0
RBD	114	Not Used	not_used	0	0	0	0	0	0
RBD	115	Customer Service Related	CUSTSVSX	12,935,151.77	0.00	667,608.99	0.00	9,944,304.51	2,323,238.28
RBD	117	Distribution Delivery Related	DISTPLTXMTR	4,030,076.32	2,077,240.51	1,949,570.30	692.93	0.00	2,572.57
RBD	118	Service & Support Related	UTILWORK_04	4,000,070.02	2,077,240.01	1,545,570.50	002.00	0.00	2,572.57
RBD	119	Unassigned	TOTPLT	6,469,392.13	3,018,316.96	2,982,964.75	1,006.86	27,288.04	439,815.52
RBD	120	Total Accounts C389-C399 Reserve		23,434,620	5,095,557	5,600,144	1,700	9,971,593	2,765,626
RBD	121			,,	-,,	-,,	.,	-,,	_,,
RBD		TOTAL DEPRECIATION RESERVE & AMORT.		2,270,656,638	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
RBD	123								
RBD	124								
RBD	125	NET GAS PLANT IN SERVICE		4,442,952,594	2,221,294,247	1,827,103,860	368,423	16,994,284	377,191,780
RBD	126								
RBD	127								
RBD	128								
RBD	129								
RBD	130								
RBD	131								
RBD	132								
RBD RBD	133 134								
RBD	134								
RBD	135								
RBD	130								
RBD	138								
RBD	139								
RBD	140								
RBD	141								
RBD	142								
RBD	143								
	4 4 4								

RBD 144

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDeliverv	GStreetLiahtina	GCustomerService	GMeasurement
NO.		DESCRIPTION	DAGIG	(1)	(2)	(3)	(4)	(5)	(6)
RBO RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE							
RBO RBO RBO		PLUS: ADDITIONS TO RATE BASE							
RBO	5	Working Capital							
RBO	6	Materials and Supplies Excl Fuel Stock	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	Gas Stored Underground	not_used	0	0	0	0	0	0
RBO	9	Cash (lead/lag)	EXPENDITURES	252,143,812	126,213,916	78,121,899	103,902	22,425,915	25,278,179
RBO	10	Prepayments/Working Funds	EXPENDITURES	433,030	216,759	134,166	178	38,514	43,413
RBO	11	Total Working Capital		292,311,129	145,034,771	96,651,114	110,286	22,464,429	28,050,528
RBO	12		DISTPLT	975,541,901	467,760,881	439,011,619	156,038	0	68,613,363
RBO	13	Capital Stimulas Adjust	DISTPLT	0	0	0	0	0	0
RBO		Plant Held for Future Use	TOTPLT	96,280	44,920	44,394	15	406	6,546
RBO RBO	15	Net Plant Adds - General & Other TOTAL ADDITIONS TO RATE BASE	TOTPLTNET	301,249,689 1,569,199,000	150,612,501 763,453,073	123,884,840 659,591,967	24,981	1,152,279 23,617,115	25,575,089
RBO	10	TOTAL ADDITIONS TO RATE DASE		1,569,199,000	765,455,075	059,591,907	291,319	23,017,115	122,245,526
RBO	18								
RBO		PLUS: DEDUCTIONS TO RATE BASE							
RBO	20								
RBO	21	Customer Advances for Construction	MAIN SERV	(19,722,411)	(10.197.978)	(9,524,433)	0	0	0
RBO	22	GSMP Roll-in #3	TOTPLT	(159,485,336)	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842,460)
RBO	23	Deferred Income Taxes and Credits		(100,100,000)	(1,1,100,121)	(10,000,010)	(= :,0=:)	(0.2,1.0)	(10,012,100)
RBO	24	ADIT Test/Post year	TOTPLT	(216,703,102)	(101,103,571)	(99,919,390)	(33,727)	(914,059)	(14,732,356)
RBO	25	Liberalized Depreciation	TOTPLT	128,670,440	60,031,633	59.328.509	20,026	542,735	8,747,538
RBO	26	Liberalized Depreciation - Production	BALANCE 04	2,823,347	0	2,823,347	0	0	0
RBO	27	Cost of Removal	TOTPLT	8,400,204	3,919,144	3,873,241	1,307	35,432	571,080
RBO	28	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
RBO	29	Computer Software	TOTPLT	0	0	0	0	0	0
RBO	30	Capitalized Interest	TOTPLTNET	70,915	35,455	29,163	6	271	6,020
RBO	31	NJ Corporate Business Tax	STATEINCTAX	3,451,998	1,735,824	1,382,753	354	31,317	301,751
RBO	32	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,769,105,659)	(825,382,278)	(815,714,941)	(275,334)	(7,462,127)	(120,270,979)
RBO	33	Total Deferred Income Taxes and Credits		(1,842,391,857)	(860,763,794)	(848,197,319)	(287,368)	(7,766,431)	(125,376,945)
RBO	34								
RBO		TOTAL DEDUCTIONS TO RATE BASE		(2,021,599,605)	(945,370,200)	(931,258,666)	(312,190)	(8,439,143)	(136,219,405)
RBO	36								
RBO	37			0 000 554 000	0 000 077 400	4 555 407 400	0.47.550	00 470 055	000 017 000
RBO		TOTAL RATE BASE		3,990,551,989	2,039,377,120	1,555,437,160	347,553	32,172,255	363,217,900
RBO	39								
RBO	40								
RBO RBO	41 42								
RBO	42 43								
RBO	43 44								
RBO	44 45								
	45								

RBO RBO RBO RBO RBO 46 47 48

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Image: Control of the contro	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
REV 3 SALES REVENUES 8 2 35.1/5 / 1.2 351.7/5 / 1.6 425.786 61.629.696 98.661.61 REV 4 BASE RAT E SALES ® CUALIZED ROR 7.40% nol_used 0 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>(2)</th><th></th><th></th><th></th><th></th></t<>						(2)				
REV 3 SALES REVENUES 8 2 35.1/5 / 1.2 351.7/5 / 1.6 425.786 61.629.696 98.661.61 REV 4 BASE RAT E SALES ® CUALIZED ROR 7.40% nol_used 0 <t< td=""><td>DEV</td><td>1</td><td>OPERATING REVENUES</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	DEV	1	OPERATING REVENUES							
REV 3 SALES REVENUES SALES REVENUES B57,227,203 354,752,121 351,751,166 425,786 81,629,989 99,665,161 REV 5 Revenue Requirement - Other if if inclused 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>										
REV 5 Revnam RequiremetOther #1 not_used 0										
REV 5 Revenue Requirement-Other #1 Inclused 0	REV	4	BASE RATE SALES @ EQUALIZED ROR 7.40%		887,227,203	354,752,121	351,761,166	425,786	81,629,969	98,658,161
REV 7 TOTAL SALES OF GAS 887,227,203 354,752,121 351,761,166 425,786 81,629,989 98,689,161 REV 9 OTHER OPERATING REVENUES 544,767,016160 0 354,752,121 351,751,166 442,767,801 81,629,989 98,689,161 REV 10 G497-Fordinal formatinisation from Others Cold.MS15VWL/L4 442,808,832 0 44,808,632 0	REV		Revenue Requirement - Other #1	not_used						
REV 8 REV 9 OTHER OPERATING REVENUES REV 10 G487-Fondriad Discounts REVLATEP \$25,271 266,184 514,993 0 33,970 10,124 REV 11 G487-Anderiad Discounts REVLATEP \$25,271 266,184 514,993 0 33,970 0 0 REV 11 G487-Anderiad Discounts REVLATEP \$25,271 266,184 514,993 0 33,970 0<				not_used	-		-			
REV 9 OTHER OPERATING REVENUES REV 11 G4847-Fordialed Discounts REVLATEP 925,271 266,184 514,993 0 0 0 REV 11 G4847-Minischinacous Service Revenues COMPSVS/WL,04 44,808,822 0 44,808,822 0 <					887,227,203	354,752,121	351,761,166	425,786	81,629,969	98,658,161
REV 10 G487-Forteled Discounts REV_LITEP 925,271 268,184 514,993 0 33,370 110,124 REV 12 G488-Merenues from Transmission from Others not_used 0										
REV 11 6448.Miscellaneous Service Revenues COMPSVSWK_04 44.808.822 0 44.808.832 0 0 0 0 REV 13 6489-Revenues from Transmission from Others not_used 0 <td></td> <td></td> <td></td> <td></td> <td>005.074</td> <td></td> <td>= / / 000</td> <td></td> <td></td> <td></td>					005.074		= / / 000			
REV 12 648-Revenues from Transmission from Others 6433-Ret Iron Gas Property TOTPLT 347.393 347.393 162.077 160.179 54 1.465 14.865 23.617 REV 14 6493-Ret Iron Gas Property Miscellanceus Gas Revenues TOTREV 107.099 40.850 46.155 49 9.333 11.322 REV 16 Peak Shaving Revnues BALANCE_04 40.6193 0 <										,
REV 13 6439-OHT core Gas Revenues TOTRLT 34,393 162,077 160,179 54 1,465 23,617 REV 15 Miscellaneous Gas Revenues TOTREV 107,000 40,0550 46,155 49 9,333 11,382 REV 16 Peak Shwing Revenues BALANCE_04 4061,953 0 </td <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>				_					-	-
REV 14 645-0hter Gas Revenues TOTREV 107.809 40.850 46,155 49 9,333 11.362 REV 15 Peak Shaving Revenues BALANCE_04 4,061,953 0 0 0 0 0 REV 16 Peak Shaving Revenues BALANCE_04 4,061,953 0 40,81,933 0 10.803 0										
REV 15 Miscellaneous Gas Revenues TOTREV 10, R09 40,850 446,155 49 9,393 11,362 REV 16 Peak Shaving Revenues BALANCE (4 4,061,953 0 4,061,953 0				IONEI	547,555	102,077	100,173	54	1,400	23,017
REV 16 Peak Shaving Revenues BALANCE_04 4,061,953 0 4,061,953 0 0 0 REV 18 Not Used not_used 0				TOTREV	107 809	40 850	46 155	49	9 393	11 362
REV 17 Not Used not_used 0 0 0 0 0 0 REV 18 Not Used not_used 0						,				
REV REV 18Not Used 10 TOTAL OFER OPERATING REV 10 TOTAL OFER OPERATING REV 10 TOTAL OFER OPERATING REV 10 TOTAL OFER OPERATING REVENUES 21Not Used 10 tused 10 tused 						-			-	
REV 20 OTHER REVENUE SOURCES REV 21 OTHER REVENUE SOURCES 0 0 0 0 0 REV 23 Not Used not_used 0 0 0 0 0 REV 24 TOTAL OTHER REVENUE SOURCES 0 0 0 0 0 0 REV 26 LESS: E496 Provision for Rate Refunds TOTREV 0	REV				0		0	0	0	0
REV REV REV 21 Nortused Not Used Not Used N	REV	19	TOTAL OTHER OPERATING REV		50,251,258	469,112	49,592,112	103	44,828	145,103
REV 22 Not Used not_used 0 0 0 0 0 0 REV 23 Not Used not_used 0 0 0 0 0 0 REV 24 TOTAL OTHER REVENUE SOURCES 0 0 0 0 0 0 0 REV 26 LESS: E496 Provision for Rate Refunds TOTREV 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
REV REV REV 25Not Used 0Not Used 000000REV REV 25170 LO THER REVENUE SOURCES000<										
REV REV 25 REV 26 REV 27 REV 27 REV 27 27 REV 27 28 29 293 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2937,478,461 2947,478937,478,461 3937,478,461 3937,478,461937,478,461 395,221,233 301,353,278 401,353,278 401,353,278 403,353,278 41,353,278 41,353,278 42,34 42 42 42 44<				—						
REV25 REV26 LESS: E496 Provision for Rate RefundsTOTREV00				not_used						
REV REV REV REV 20CO00					0	0	0	0	0	0
REV 27 REV 28 TREV 29 REV 30 REV 30 REV 30 REV 30 REV 30 REV 31 REV 32 REV 32 REV 33 REV 33 REV 34 REV 32 REV 33 REV 34 REV 34 REV 34 REV 35 REV 36 REV 36 REV 36 REV 36 REV 39 REV 39 REV 30 REV 41 REV 42 REV 43 REV 43 REV 43 REV 43 REV 43 REV 43 REV 43 <t< td=""><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>					0	0	0	0	0	0
REV 28 TOTAL OPERATING REVENUES 937,478,461 355,221,233 401,353,278 425,869 81,674,797 98,803,264 REV 29 REV 31 REV 32 REV 33 REV 33 REV 33 REV 33 REV 34 REV 35 REV 36 REV 35 REV 36 REV 36 REV 36 REV 36 REV 36 REV 37 REV 36 REV 37 REV 38 REV 39 REV 40 REV 42 REV 42 REV 42 REV 43 REV 43 REV 43 REV 43 REV 44 REV 44 REV 44				IOIREV	0	0	0	0	0	0
REV 29 REV 30 REV 31 REV 32 REV 33 REV 34 REV 36 REV 36 REV 37 REV 38 REV 39 REV 40 REV 41 REV 42 REV 42 REV 43 REV 44 REV 44 REV 45 REV 46 REV 47					037 /78 /61	355 221 233	101 353 278	125 880	81 674 707	08 803 264
REV 30 REV 31 REV 32 REV 33 REV 34 REV 35 REV 36 REV 38 REV 38 REV 38 REV 38 REV 30 REV 40 REV 41 REV 43 REV 43 REV 43 REV 43 REV 44 REV 45 REV 45 REV 47					557,470,401	555,221,255	401,000,270	420,000	01,074,757	30,000,204
REV 31 REV 32 REV 33 REV 34 REV 35 REV 36 REV 37 REV 38 REV 39 REV 41 REV 41 REV 42 REV 43 REV 44 REV 44 REV 45 REV 47										
REV 32 REV 33 REV 34 REV 35 REV 36 REV 37 REV 38 REV 39 REV 41 REV 42 REV 43 REV 43 REV 44 REV 44 REV 44 REV 45 REV 45 REV 47										
REV 33 REV 34 REV 35 REV 36 REV 37 REV 38 REV 39 REV 40 REV 41 REV 42 REV 43 REV 43 REV 43 REV 44 REV 44 REV 45 REV 47										
REV 35 REV 36 REV 37 REV 38 REV 39 REV 40 REV 41 REV 42 REV 43 REV 43 REV 45 REV 46 REV 47										
REV 36 REV 37 REV 38 REV 39 REV 40 REV 41 REV 42 REV 43 REV 43 REV 44 REV 45 REV 46 REV 47	REV	34								
REV 37 REV 38 REV 39 REV 40 REV 41 REV 42 REV 43 REV 44 REV 45 REV 46 REV 47										
REV 38 REV 39 REV 40 REV 41 REV 42 REV 43 REV 44 REV 46 REV 46 REV 47										
REV 39 REV 40 REV 41 REV 42 REV 43 REV 44 REV 45 REV 46 REV 47										
REV 40 REV 41 REV 42 REV 43 REV 44 REV 45 REV 46 REV 47										
REV 41 REV 42 REV 43 REV 44 REV 45 REV 46 REV 47										
REV 42 REV 43 REV 44 REV 45 REV 46 REV 47										
REV 43 REV 44 REV 45 REV 46 REV 47										
REV 44 REV 45 REV 46 REV 47										
REV 45 REV 46 REV 47										
REV 46 REV 47										
REV 47										
REV 48	REV									
	REV	48								

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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	1 2	OPERATION & MAINTENANCE EXPENSE							
Ē		MANUFACTURED GAS PRODUCTION EXPENSE							
E	4		BALANCE 04	251,901	0	251,901	0	0	0
Ē	5		BALANCE 04	0	0	0	0	0	0
Е	6		BALANCE 04	977,169	0	977,169	0	0	0
Е	7		not_used	0	0	0	0	0	0
E	8 9			1,229,069	0	1,229,069	0	0	0
E	-	OTHER GAS SUPPLY EXPENSE							
Ē	11		not used	0	0	0	0	0	0
Е	12		not used	0	0	0	0	0	0
Е	13		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
E	15 16		not_used	0	0	0	0	0	0
E	10		not used	0	0	0	0	0	0
F	18		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
F		TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	0	6,899,840	0	ő	Ő
F	21			0,000,010	•	0,000,010	Ŭ	Ũ	C C
Ē		OTHER STORAGE EXPENSE							
Е	23	G840-G842 Operation	BALANCE 04	161,767	0	161,767	0	0	0
Е	24	G843 Maintenance	BALANCE_04	312,637	0	312,637	0	0	0
E	25	TOTAL OTHER STORAGE EXPENSE		474,404	0	474,404	0	0	0
Е	26	i							
Е		TRANSMISSION EXPENSES							
E	28		TRANPLT	2,558,168	0	2,558,168	0	0	0
E		TOTAL TRANSMISSION EXPENSE		2,558,168	0	2,558,168	0	0	0
E	30								
E		DISTRIBUTION EXPENSES							
E	32		71 4550						
E	33 34		TLABDO TRANSPORT 04	0	0	0	0	0	0
E	34 35	5	· · _ ·	0	0	0	0	0	0
E	35 36		TRANSPORT_04 MAIN SERV	20.145.891	10,416,950	9.728.941	0	0	0
	30		PLT 3789	2,184,897	10,410,950	2.184.897	0	0	0
E	38		PLT_3789	2,104,897	0	13,963	0	0	0
F	39		PLT 3789	410.080	0	410,080	0	0	0
F	40		PLT 3814	8,418,451	2,137,035	0	ů 0	ů 0	6,281,415
F	41		121_0014	0,110,101	2,101,000	Ŭ	Ŭ	Ũ	0,201,110
Ē	42		CINST 04	24,548,330	0	24,548,330	0	0	0
Ē	43		COMPSVSWK 04	2 1,0 10,000	Ő	21,010,000	Ő	Ő	0 0
Е	44		DISTEXPO	9,359,608	2,107,929	6,196,971	0	0	1,054,707
Е	45		DIRSLG_05	0	0	0	0	0	0
Е	46		TRANSPORT_04	20,476	0	20,476	0	0	0
Е	47	Total Distribution Operation		65,101,696	14,661,914	43,103,659	0	0	7,336,123
Е	48	i de la construcción de la construcción de la construcción de la construcción de la construcción de la constru							

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SCH		DECODIDITION	ALLOCATION	Total	00:00			20	
NO.	NO.	DESCRIPTION	BASIS	Company (1)	GDistAccess (2)	GDistDelivery (3)	GStreetLighting (4)	GCustomerService (5)	GMeasurement (6)
				(1)	(2)	(3)	(4)	(5)	(0)
E	49 50	OPERATION & MAINTENANCE EXPENSE CONTI	INUED						
Ē		DISTRIBUTION EXPENSES CONTINUED							
F	52								
Ē	53	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
F	54	G886 Structures & Improvements	PLT 3745	4,408,455	2,113,803	1,983,885	705	Û	310,062
Ē	55	G887 Mains	PLT 376	12,392,584	_,,0	12,392,584	0	0	0
E	56		PLT 377	0	0	0	0	0	0
Ē	57	G889 Meas & Reg Station - General	PLT 3789	1,746,894	0	1,746,894	0	0	0
Е	58	G890 Meas & Reg Station - Industrial	PLT_3789	74,171	0	74,171	0	0	0
Е	59	G891 Meas & Reg Station - City Gate	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		SMMETERS 07	10,857,110	0	0	0	0	10,857,110
E	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
E	70								
E		TOTAL OPER & MAINT EXP (PROD, STOR, TRAN	,& DIST)	112,092,298	20,809,647	72,495,182	284,173	0	18,503,295
E	72								
E	73								
Е		CUSTOMER ACCOUNTS EXPENSES							
Е	75		CUSTACCTS	0	0	0	0	0	0
E	76	G902 Meter Reading							
Е	77	 Meter Reading Related 	MRCOST_07	12,640,464	0	0	0	0	12,640,464
E	78	- Billing Related	BILLING_06	0	0	0	0	0	0
E	79		MRCOST_07	0	0	0	0	0	0
E	80	G903 Customer Records and Collection							
E	81	- SONP/RNP	CUSTAVG_06	1,016,462	0	0	0	1,016,462	0
E	82	- Meter O&M Related	METERPLT	44,809	0	0	0	0	44,809
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	0	12,406,599	0
E	85		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	0	0
E	87	- Remaining	BILLING_06	6,765,990	0	0	0	6,765,990	0
E	88	Not used	not_used	0	0	0	0	0	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	12,914,335	12,793,293	0	2,987,969	3,576,611
E	90	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
E	91	TOTAL CUSTOMER ACCTS EXPENSE		101,220,275	12,914,335	15,089,113	0	56,872,261	16,344,566
E	92								
E	93								

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Updated for 12&0

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	97 98	OPERATION & MAINTENANCE EXPENSE CONTINUE	Ð						
Ē		CUSTOMER SERVICE & INFO EXPENSES							
Е	100	G907 & 908 - Customer Service & Information							
Е	101	- Billing	BILLING_06	107,720	0	0	0	107,720	0
Е	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
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	0	83,593	0	0	0
Е	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
Е	110								
Е	111	SALES EXPENSES							
Е	112	G912 - Demonstrating and Selling	UTILWORK_04	924,164	0	924,164	0	0	0
Е	113	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
Е	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0
Е		SALES EXPENSES TOTAL (ACCT 916)		924,164	0	924,164	0	0	0
E	116								
E		TOTAL OPER & MAINT EXCL A&G		216,377,128	33,723,982	89,881,656	284,173	57,639,455	34,847,861
E	118								
E	119								
E		ADMINISTRATIVE & GENERAL EXPENSE							
E	121	G920 A&G Salaries	LABOR	3,929,409	263,173	2,408,198	2,238	793,348	462,452
E	122	G921 Office Supplies & Exp	LABOR	1,584,556	106,126	971,119	902	319,922	186,486
E	123	G923 Outside Services Employed		47	0	47	0	0	0
E	124	- Gas Peaking Plant Related	BALANCE_04	17	0	17	0	0	0
E	125	- Remaining	TOMXFUEL904	39,493,695	3,916,750	18,990,492	50,413	10,508,748	6,027,293
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	326,720	2,989,694	2,778	984,914	574,118
E E	128	G926 Employee Pension & Benefits		040 407	0	040 407	0	0	0
E	129 130	- Gas Peaking Plant Related	BALANCE_04 LABOR	218,107	0	218,107	0	0	0
E		- Remaining		42,964,638	2,877,563	26,331,528	24,469	8,674,568 0	5,056,511
E	131	G928 Regulatory Comm Exp G929 Duplicate Charges - credit	TRANSPORT_04	4,531,596	0	4,531,596	0	•	(E1 110)
Ē	132 133	G929 Duplicate Charges - credit G930.1 General Advertising Expenses	INTRAREV TRANSPORT_04	(615,275)	(121,844) 0	(428,600) 1,729,189	(0) 0	(10,391)	(54,440)
E		G930.2 Misc General Expenses	TRANSPORT_04	1,729,189	0	2,647,808	0	0	0
E	134 135	G930.2 Misc General Expenses G931 Rents	AGEXP	2,647,808 3,806,384	281,595	2,847,808	3,034	798,256	460,520
E	135	G932 Maint of General Plant	COMGENPLT	3,600,364 0	201,595	2,202,980	3,034	798,230	400,520
E	130	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
E	137	Not Used	not_used	0	0	0	0	0	0
Ē		TOTAL A&G EXPENSE	noi_useu	105,459,010	7,785,691	62,786,148	83,879	22,070,591	12,732,701
E	140			103,433,010	1,100,091	02,700,140	05,079	22,070,091	12,132,101
Ē		TOTAL OPERATION & MAINTENANCE EXPENSES		321,836,138	41,509,673	152,667,804	368,053	79,710,046	47,580,562
Ē	142			32.,000,100	,000,010	.02,001,004	000,000	,,	,000,002
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
NO.	NO.		DAGIO	(1)	(2)	(3)	(4)	(5)	(6)
				(.)	(-)	(0)	()	(0)	(0)
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES							
DE	2								
DE	3	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	12	G404.3 AMORT OF OTHER LIMITED TERM PLANT	OUIOTOVOV	004.005	0	40.004	•	100.000	10.070
DE	13 14	Customer Service Related AWMS	CUSTSVSX DISTPLT	234,265 0	0	12,091 0	0	180,099	42,076
DE DE	14	Distribution	DISTPLT	540,220	0 259,029	243,109	0 86	0	0 37,996
DE	15	Metering	METERPLT	29,719	259,029	243,109	00	0	29,719
DE	17	All Other	PSTDPLT	29,719	0	0	0	0	29,719
DE	18	TOTAL AMORT OF OTHER LIMITED TERM PLT	FSIDELI	804,204	259,029	255,200	86	180,099	109,790
DE	19	TOTAL AMORT OF OTHER ENVITED TERMITED		004,204	209,029	200,200	00	100,099	103,730
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			(10,200,000)	(0,100,000)	(0,000,010)	(2,001)	(00,010)	(001,000)
DE	25	TOTAL AMORTIZATION EXPENSE		(12,395,796)	(5,899,476)	(5,831,173)	(1,968)	124,421	(787,600)
DE	26			(,,)	(-,,)	(-,,,	(1,000)		(,)
DE	27	TOTAL DEPRECIATION AND AMORTIZATION EXPE	NSES	110,966,446	50,875,325	51,220,732	16,971	1,578,663	7,274,755
DE	28								
DE	29								
DE	30								
DE	31								
DE	32								
DE	33								
DE	34								
DE	35								
DE	36								
DE	37								

37 38 39 40 41 DE DE DE DE DE DE DE DE DE DE DE DE

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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	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	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	37,928.02	347,065.52	322.52	114,336.06	66,647.88
EO	7	Fed Insur Contr & UnempTax	LABOR	12,535,434.00	839,562.44	7,682,530.33	7,139.14	2,530,906.20	1,475,295.89
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		TOTAL TAXES OTHER THAN INCOME		18,555,601	3,387,573	10,584,092	8,299	2,667,935	1,907,702
EO	12	PROFORMA EXPENSE AD MOTHENTS							
EO				(4,000,045)	(0.1.1.577)	(0.070.570)	(0.075)	(2.12.202)	(550 300)
EO	14	Adj #1 - Annualization of Wages	LABOR	(4,696,915)	(314,577)	(2,878,576)	(2,675)	(948,308)	(552,780)
EO EO	15	Adj #2 - Annualization of Payroll Taxes	LABOR TOTPLTNET	(331,530)	(22,204)	(203,183)	(189)	(66,936)	(39,018)
EO	16 17	Adj #3 - Interest Synchronization Tax Savings add'l tax effects on rev req	TOTPLINET	1,001,400 691,584	500,659 345,764	411,812 284,404	83 57	3,830 2,645	85,015 58,713
EO	18	Adj #4 - Pension and Fringe Benefits	LABOR	(21,991,680)	(1,472,896)	(13,477,934)	(12,525)	(4,440,124)	(2,588,202)
EO	19	Adj #5 - Gas COLI Interest Expense	LABOR	(1,009,736)	(1,472,090) (67,627)	(618,832)	(12,323)	(4,440,124)	(118,836)
EO	20	add'I tax effects on rev reg	LABOR	(1,003,730) (697,341)	(46,705)	(427,376)	(373)	(140,793)	(82,070)
EO	21	Postage	CUSTACCTS	(007,041)	(10,100)	(121,010)	(001)	(110,100)	(02,010)
EO	22	Adj #22 - BPU/RPA Assessments	TRANSPORT 04	(278,435)	0	(278,435)	0 0	ů 0	0 0
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	16,518	16,325	6	149	2,407
EO	25	add'I tax effects on rev req	TOTPLT	24,451	11,408	11,274	4	103	1,662
EO	26	Adj #23 - Test Year Corrections	TOTPLT	761,384	355,226	351,066	118	3,212	51,762
EO	27	Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
EO	28	Adj #8 - Real Estate Taxes	TOTPLT	(365,541)	(170,544)	(168,547)	(57)	(1,542)	(24,851)
EO	29	Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
EO	30	Adj #9 - Insurance	TOTPLT	(103,220)	(48,158)	(47,594)	(16)	(435)	(7,017)
EO	31	Adj #15 - Excess COR Refund Recovery	TOTPLT	(12,475,865)	(5,820,657)	(5,752,483)	(1,942)	(52,623)	(848,160)
EO	32	Adj #16 - Test Year Amortization Adjustments	TOTPLT	(8,805,615)	(4,108,290)	(4,060,171)	(1,370)	(37,142)	(598,641)
EO	33	Adj #11 - TSGNF Margin Sharing	not_used	(77,500,400)	0	0	0	0	0
EO EO	34	Adj #12 - Depreciation Rate Change/Annualization Capital Stimulus Revenue		(77,502,480)	(35,668,838)	(35,842,930)	(11,899)	(913,629) 0	(5,065,184)
EO	35 36	Adj #10 - ASB Margin	DISTPLT TOTPLT	(13,177,104)	(6,147,823)	(6,075,816)	(2,051)	(55,581)	0 (895,833)
EO	30	Adj #10 - ASB Margin Adj #13 - Storm Cost Amortization	TOTPLTNET	(13,177,104)	(0,147,623)	(0,075,810)	(2,031)	(55,581)	(895,855)
EO	38	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0
EO	39	Adj #18 - Rate Case Expenses	TOTPLT	24,854	11,596	11,460	4	105	1,690
EO	40	Tax - Repair Allowance	DISTPLT	_ 1,001	0	0	0		.,
ĒÕ	41	Tax - Flow Through Items	DISTPLT	0 0	0 0	0 0	Õ	0 0	Õ
EO	42	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0
EO	43		CUSTSVSX	(1,623,248)	0	(83,779)	0	(1,247,923)	(291,546)
EO	44	Adj #20 - Vacation Accrual	LABOR	(2,406,329)	(161,164)	(1,474,755)	(1,370)	(485,838)	(283,201)
EO	45	Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	7,322,590	3,416,380	3,376,365	1,140	30,887	497,819 [´]
EO				(135,603,371)	(49,391,933)	(66,927,703)	(33,654)	(8,553,810)	(10,696,271)
EO EO	47 48	TOTAL OTHER OPERATING EXPENSES		(117,047,770)	(46,004,360)	(56,343,611)	(25,355)	(5,885,875)	(8,788,569)

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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	1	DEVELOPMENT OF INCOME TAXES							
TI TI	3	TOTAL OPERATING REVENUES LESS:	SCH REV, LN 28	937,478,461	355,221,233	401,353,278	425,889	81,674,797	98,803,264
TI	5		SCH E, LN 141	321,836,138	41,509,673	152,667,804	368,053	79,710,046	47,580,562
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	OTHER OPERATING EXPENSES	SCH EO, LN 48	(117,047,770)	(46,004,360)	(56,343,611)	(25,355)	(5,885,875)	(8,788,569)
ΤI		NET OPERATING INCOME BEFORE TAXES		621,723,647	308,840,594	253,808,353	66,220	6,271,964	52,736,517
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		556,406,724	276,184,809	226,947,656	60,804	6,022,127	47,191,329
TI TI	12	TAX ADJUSTMENTS - FEDERAL							
TI	13								
ΤΪ		Credits & Adjustments	TOTPLT	325,000	151,630	149,854	51	1,371	22,095
τi		Repair Allowance	TOTPLT	020,000	0	0	0	1,011	0
TI		Uncollectible Accounts - Writeoff	EXP 904	1,729,674	692,162	685,674	0	160,144	191,693
TI		Injuries and Damages	TOTPLT	606,244	282,845	279,532	94	2,557	41,215
ΤI	19	Meals & Entertainment	LABOR	172,075	11,525	105,458	98	34,742	20,251
ΤI	20	Company owned life insurance	LABOR	(367,196)	(24,593)	(225,042)	(209)	(74,137)	(43,215)
ΤI		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(563,828)	(463,772)	(94)	(4,314)	(95,742)
ΤI		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)
TI		Book Depreciation	DEPREXP	0	0	0	0	0	0
TI	25	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI TI		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
TI	27	*Amort Def Gain - Sale of Gen Asset *Gain on Sale of Services Corp Asset	not_used not_used	0	0	0	0	0	0
TI		AFUDC / IDC	TOTPLT	(124,561)	(58,114)	(57,433)	(19)	(525)	(8,468)
τi		Cost of removal	TOTPLT	(124,301)	(30,114)	(37,433)	(19)	(323)	(0,400)
TI		*Utility Commodity Costs-Non-Taxable Income	not used	0	0	0	ů 0	ů 0	0
τi		*RAC-Environmental Cleanup Costs - Debit	not_used	0 0	Ő	0 0	Ő	0	0 0
ΤI	33		not used	0	0	0	0	0	0
ΤI	34	Deferred Comp - officers	LABOR	(5,518)	(370)	(3,382)	(3)	(1,114)	(649)
ΤI	35	*Deduction of Securitizartion	not_used	0	0	0	0	0	0
ΤI		Accrued vacation pay adjustment	LABOR	85,318	5,714	52,288	49	17,226	10,041
ΤI		3rd Party Claims	TOTPLT	(948)	(442)	(437)	(0)	(4)	(64)
TI		Gain/loss bond reacq	not_used	0	0	0	0	0	0
TI		Amortization of Call Option Sale		0	0	0	0	0	0
		Contribution in Aid of Construct	TOTPLTNET	(573,555)	(286,754)	(235,867)	(48)	(2,194)	(48,693)
TI TI		Pension Accrual Adjustment Unallowable OPEB Amortization	LABOR LABOR	3,900,029	261,205	2,390,192	2,221	787,416	458,995
TI		NJ BPU assessment	TOTPLTNET	(6,122,331) 115,925	(410,044) 57,958	(3,752,163) 47,672	(3,487) 10	(1,236,100) 443	(720,537) 9,842
TI		Unicap book/tax inventory	TOTPLINET	30,217	15,107	12,426	3	116	2,565
TI		W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	23,782	217,619	202	71,692	41,790
TI		Diesel Fuel Tax Credit	not used	000,000	20,702	217,015	0	0	-1,750
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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
	50 51 52 53 54 55 56 57 58 59 60 61 62 63 63 64	Clause - Deferred Fuel Restricted Stock - Permanent Materials & Supplies Reserve Amortization of Reacquisition of Pref Stock Lobbying Expenses 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 Fir TOTAL TAX ADJUSTMENTS - FEDERAL	not_used LABOR TOTPLT TOTPLTNET LABOR not_used TOTPLTNET TOTPLTNET TOTPLTNET TOTPLTNET LABOR TOTPLT TOTPLT	$\begin{array}{c} 0\\ (313,507)\\ (659,085)\\ (5,087)\\ 181,641\\ 0\\ (14,574)\\ (370,590)\\ (31,240)\\ (53,487)\\ (163,297)\\ (141,430)\\ 9,119\\ (160,626,053)\end{array}$	$\begin{matrix} 0 \\ (20,997) \\ (307,498) \\ (2,544) \\ 12,165 \\ 0 \\ (7,287) \\ (185,280) \\ (15,619) \\ (26,741) \\ (10,937) \\ (65,985) \\ 4,255 \\ (73,334,618) \end{matrix}$	0 (192,137) (303,897) (2,092) 1111,321 0 (5,994) (152,400) (152,400) (12,847) (21,996) (100,079) (65,212) 4,205 (74,593,031)	$\begin{matrix} 0 \\ (179) \\ (103) \\ (0) \\ 103 \\ 0 \\ (1) \\ (31) \\ (3) \\ (4) \\ (93) \\ (22) \\ 1 \\ (25,600) \end{matrix}$	0 (63,297) (2,780) (19) 36,673 0 (56) (1,418) (119) (205) (32,970) (597) 38 (2,112,845)	$\begin{matrix} 0 \\ (36,897) \\ (44,807) \\ (432) \\ 21,377 \\ 0 \\ (1,237) \\ (31,462) \\ (2,652) \\ (4,541) \\ (19,218) \\ (9,615) \\ 620 \\ (10,559,958) \end{matrix}$
TI TI TI TI TI	65 66 67	DEVELOPMENT OF INCOME TAXES CONTINUED TAX ADJUSTMENTS - STATE Reverse TEFA	TEFA 04	0	0	0	0	0	0
TI TI TI TI TI TI	70 71 72 73	Federal Depreication Reversal State Tax Depreciation Amortization of Service's Asset Sale	TOTPLT DEPREXP TOTPLTNET TOTPLTNET	78,560,441 23,048,241 0 101,608,681	36,652,642 10,607,454 0 47,260,095	36,223,345 10,659,226 0 46,882,572	12,227 3,538 0 0 15,765	331,370 271,702 0 603,071	5,340,857 1,506,321 0 6,847,178
TI TI TI TI TI	76 77 78	TAXABLE NET INCOME - STATE State Tax Liability at 9.000% Prior Year Adjustment & State Credit TOTAL STATE INCOME TAX LIABILITY	TOTPLTNET	497,389,352 44,765,042 0 44,765,042	250,110,286 22,509,926 0 22,509,926	199,237,197 17,931,348 0 17,931,348	50,968 4,587 0 4,587	4,512,353 406,112 0 406,112	43,478,549 3,913,069 0 3,913,069
TI TI TI TI TI TI	82 83 84	TAXABLE NET INCOME - FEDERAL Federal Tax Liability at 35.000% Prior Yr & Oth Adjustments Not Used TOTAL FEDERAL INCOME TAX LIABILITY	TOTPLTNET not_used	351,015,629 122,855,470 0 122,855,470	180,340,265 63,119,093 0 63,119,093	134,423,277 47,048,147 0 47,048,147	30,616 10,716 0 10,716	3,503,170 1,226,109 0 1,226,109	32,718,301 11,451,405 0 11,451,405
	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%	167,620,512	85,629,019	64,979,495	15,303	1,632,221	15,364,475

Updated for 12&0

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)
ΤI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED							
TI	98								
TI	99								
TI		Depreciation	DEPREXP	156,532,670	72,040,773	72,392,387	24,032	1,845,267	10,230,212
TI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
TI		Clause - Deferred Fuel	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		Capitalized interest-Section 263A	TOTPLT	(254,491)	(118,734)	(117,343)	(40)	(1,073)	(17,301)
ΤI		Cost of removal	TOTPLT	0	0	0	0	0	0
ΤI	108		not_used	0	0	0	0	0	0
ΤI		*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
ΤI	111	Deferred Comp - Officers	LABOR	5,518	370	3,382	3	1,114	649
ΤI	112	*Deduction of Securitizartion	not_used	0	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(85,318)	(5,714)	(52,288)	(49)	(17,226)	(10,041)
TI	114	3rd Party Claims & Injuries & Damages	TOTPLT	(97)	(45)	(45)	(0)	(0)	(7)
ΤI	115	Gain/loss bond reacq	not used	Ó	0 Ó	0	0 0	0	0
ΤI	116	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
ΤI	117	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
ΤI	118	Contribution in Aid of Construct	TOTPLTNET	573,555	286,754	235,867	48	2,194	48,693
ΤI	119	Pension Accrual Adjustment	LABOR	(3,900,029)	(261,205)	(2,390,192)	(2,221)	(787,416)	(458,995)
ΤI		Unallowable OPEB Amortization	LABOR	6,122,331	410,044	3,752,163	3,487	1,236,100	720,537
TI		Fin Def-Energy Competition Act Ct	TOTPLT	518	242	239	0	2	35
TI		Rabbi Trust Unrealized Losses	LABOR	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
TI		PIP Adjustment	LABOR	163,297	10,937	100,079	93	32,970	19,218
TI		Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0
τi		Misc	TOTPLT	141,450	65,994	65,221	22	597	9,616
TI		Construction Period Interest	TOTPLTNET	0	00,001	00,221	0	0	0
τi		Cost of Removal-Flowthrough	TOTPLT	0	0	õ	0 0	ů	0
TI		Deferred Return on CIP II	TOTPLT	(26,238)	(12,241)	(12,098)	(4)	(111)	(1,784)
τi		Deferred Depreciation on CIP II	TOTPLT	(12,006)	(5,602)	(5,536)	(2)	(51)	(1,704)
ΤΪ		Investment Tax Credit	TOTPLT	(1,268,004)	(591,592)	(584,663)	(197)	(5,348)	(86,204)
Ť		Assessment by Board of Public Utilities of the State of NJ		(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
Ť		Line Pack Adjustment	TOTPLT	31,240	14,575	14,405	5	132	2,124
τi		Materials & Supply	TOTPLT	659,085	307,498	303,897	103	2,780	44,807
Ť		Medicare Subsidy - Temp NC	LABOR	(316,199)	(21,177)	(193,787)	(180)	(63,841)	(37,213)
Ť		TOTAL DEFERRED INCOME TAX	LABOR	158,802,288	72,297,669	73,726,508	25,198	2,258,996	10,493,917
ΤΪ	138	TOTAL DELENKED INCOME TAX		130,002,200	12,231,003	75,720,500	25,198	2,230,330	10,493,917
Ť		This Section is not used at this time							
TI	139								
			not used	^	0	0	0	0	0
		Not Used	not_used	0	0	0	0	0	0
		Not Used	not_used	0	0	0	0	0	0
TI TI			not_used	0	0	Ū	0	0	0
11	144	OPERATING INCOME ADJUSTED		295,300,847	150,913,907	115,102,350	25,719	2,380,747	26,878,125

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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		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	7		TRANEXP	461,212	0	461,212	0	0	0
LR LR LR	8 9 10	DISTRIBUTION LABOR EXPENSE Operation							
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 LR	17 18		EXP_879 EXP_8801	80,906,789	U 571 524	80,906,789 1,680,217	0	0	285.068
LR	19		EXP_0001 EXP 8803	2,537,720 0	571,534 0	1,000,217	0	0	285,968
LR	20		EXP_881	0	0	0	0	0	0
LR	20		LXI _001	103,683,001	8,842,840	90,087,085	0	0	4,753,077
LR	22			103,003,001	0,042,040	30,007,005	0	0	4,733,077
LR	23		TLABDM	0	0	0	0	0	0
LR	24		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		EXP_888	0	0	0	0	0	0
LR	27		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	G893 Meters & House Reg	EXP_893	7,565,228	0	0	0	0	7,565,228
LR	30	G894 Maint of Other Equipment - Total	EXP_894	98,629	0	0	98,629	0	0
LR	31		not_used	0	0	0	0	0	0
LR	32			19,101,689	2,863,960	8,457,828	98,892	0	7,681,009
LR	33			122,784,690	11,706,799	98,544,912	98,892	0	12,434,086
LR	34		0110740070						0 470 505
LR	35		CUSTACCTS	44,132,242	0	1,469,507	0	34,490,229	8,172,505
LR LR	36		CUSTS_I SALESEXP	2,378,255	0	1,525,802	0	852,453 0	0
LR	37	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	269,430 3,902,390	288,698	269,430 2,320,057	3,110	818,389	472,135
LR	39		LABOR	3,902,390	200,098	2,320,057	3,110	010,309	472,135
LR	40		LABOR	0	0	0	0	0	0
LR	41			179,103,725	11,995,497	109,766,427	102,003	36,161,072	21,078,727
LR	42			110,100,120	11,000,407	100,100,721	102,000	30,101,072	21,010,121
LR	43								
LR	44								
LR	45								
LR	46								
LR	47								
IR	48								

LR LR LR

48

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

EXHIBIT P-9G R-2 SCHEDULE SS-G5 R-2 Page 22 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
CA CA		DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATIO	ON FACTOR						
CA		INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA		PRODUCTION PLANT - G304-G347	PRODPLT	727,439	0	727,439	0	0	0
CA		5 STORAGE PLANT - G360-G363	STORPLT	312,169	0	312,169	0	0	0
CA		TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0
CA CA	1								
CA		 G374 Land and Land Rights & G375 Structure & Improv 	4 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		PLT_377	0	0	0	0	ů 0	0
CA	12		PLT 3789	4,127,895	0	4,127,895	0	0	0
ĊA	13		SERVICES	397,544,204	397,544,204	0	0	0	0
CA	14	4 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	18 19	3 TOTAL DISTRIBUTION PLANT		566,819,360	403,742,038	120,813,858	132	0	42,263,332
CA 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		OLIVI LI	0,017,014	3,333,307	5,155,027	1,121	0	-,101
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 CA	29 30								
CA	3								
CA	32								
CA	33								
ĊA	34								
CA	35	5							
CA	36								
CA	37								
CA	38								
CA	39								
CA CA	4(41								
CA	42								
CA	43								
CA	44								
CA	45								
ĊA	46	3							
CA	47								
CA	48	3							

EXHIBIT P-9G R-2 SCHEDULE SS-G5 R-2 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		ALLOCATION FACTOR TABLE 2 EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF AF		3 <u>CAPACITY RELATED</u>							
AF AF AF		5 6 Peak-Hour Sendout - delivery 7	PEAKHOUR_04	1,287					
AF AF AF		В							
AF	1								
AF AF AF	1	2							
AF	1	4							
AF AF	1	6							
AF AF		7 COMMODITY RELATED 8 Annual transported gas @mtr - delivery 9 Balancing therms - delivery	TRANSPORT_04 BALANCE 04	2,461,249,717					
AF AF AF	2	0 Annual transported gas @mtr - access	TRANSPORT_03	1,393,064,631 2,461,249,717					
AF	2		TRANSPORT_07	2,461,249,717					
AF AF	2		TEFA_04	0					
AF AF	2	6							
AF AF	2	8							
AF AF AF	2	0							
AF AF AF	3	2							
AF AF AF	3 3 3	4							
AF AF AF	3 3 3	6 BILLING DETERMINANTS							
AF AF AF	3	/ 8 Number of Customers 9 Transported Gas at Meter (calendar)		1,816,880 2,461,249,717					
AF AF AF	3 4 4	0		2,401,249,717					
AF AF AF	4 4 4	2							
AF	4	4							
AF AF	4	6							
AF AF	4 4								

Updated for 12&0

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

EXHIBIT P-9G R-2 SCHEDULE SS-G5 R-2 Page 24 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF AF	50								
AF AF AF	51 52 53	CUSTOMER RELATED							
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								
AF	60	Billing Function costs - cust svs	BILLING 06	13,588,445					
AF	61	Competitive Service work - delivery	COMPSVSWK 04	100					
AF	62		_						
AF	63	Account Maint - cust svs	ACCTMAINT_06	57,801,700					
AF	64	G382 meter install - measurement	MTRINSTAL_07	149,490,508					
AF	65	G383 house regulators - access	HOUSEREG_03	27,727,735					
AF	66	G384 house reg install - access	HSEREGINST_03	49,550,720					
AF	67	G385 Irg regulators - access	LRGREG_03	2,654,025					
AF		G385 Irg mtrs - measurement	LRGMTR_07	46,733,414					
AF	69	G380 services - reserve - access	SERVICESR_03	302,367,424					
AF		G381 meters - reserve - measurement	SMMETERSR_07	39,638,103					
AF		G382 meter install - reserve -measurement	MTRINSTALR_07	70,947,689					
AF		G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744					
AF		G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635					
AF		G385 lrg regulators - reserve - access	LRGREGR_03	384,163					
AF AF	76	G385 Irg mtrs - reserve - measurement Direct LVG - delivery	LRGMTRR_07 DIRLVG_04	7,737,443 1					
AF		Direct LVG - cust svs	DIRLVG_06	1					
AF		Direct SLG - streetlights	DIRSLG_05	1					
AF		Meter Reading Costs - measurement	MRCOST_07	13,815,195					
AF		Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422					
AF		Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422					
AF		Direct SLG - access	DIRSLG_03	1					
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 AF	87 88	Direct - RSG - delivery	DIRRSG_04	1					
AF			DIRRSG_04						
AF	89 90								
AF	90 91								
AF	91	Choice - delivery	CHOICE_04	1,956,016					
AF	92		01010E_04	1,950,010					
AF	93								
AF	94 95								
	30								

AF AF 96

EXHIBIT P-9G R-2 SCHEDULE SS-G5 R-2 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 AF AF	97 98 99								
AF AF		Dummy allocator for unused lines	not_used	0					
AF		Plant Related							
AF		Acct G301-G303 Intangible Plt	INTANGPLT	0					
AF		Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613					
AF	105	Production Plant Total	PRODPLT	54,051,153					
AF	106	Storage Plant Total	STORPLT	10,637,156					
AF	107	Transmission Plant Total	TRANPLT	88,966,347					
AF	108	Distribution Plant Total	DISTPLT	6,380,421,816					
AF	109	G391-G398 General Plant	GENPLT	94,801,809					
AF		Common Plant	COMPLT	78,873,337					
AF		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146					
AF		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472					
AF		Total Plant	TOTPLT	6,713,609,232					
AF	114								
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 AF		Acct G377 - Compressor Station Equip	PLT_377	0					
AF		Acct G378-379 - Meas & Regul Station Equip Acct G380 & 387.2 - Services	PLT_3789 SERVICES	170,186,128					
AF		Acct G376, G380 & 387.2 - Services	MAIN SERV	2,854,579,609 5,520,622,792					
AF		Acct G381 - House Meters	PLT_381	257,235,090					
AF		Acct G382 - Meter Installations	PLT 382	145,989,543					
AF		Acct G381,382, & 385 - Meters	METERPLT	444,969,115					
AF		Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937					
AF		Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848					
AF		Acct G383-384 - House Reg & Installation	PLT 3834	137,183,305					
AF	128	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964					
AF	129	Acct G386 - Other Property on Cust Premises	PLT_386	0					
AF	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930					
AF	131								
AF	132								
AF		Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638					
AF		Total Net Plant	TOTPLTNET	4,442,952,594					
AF	135								
AF	136								
AF	137								
AF	138								
AF AF	139	Revenue Related							
AF	140		TOTREV	937.478.461					
AF		Intra Dept Rev Reg - 5.62% GS / 94.38% LV	INTRAREV	116,936,969					
AF	142			110,930,909					
AF	143								

AF 144

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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 AF AF	145 146 147	ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF		Expense Related							
AF		Manufactured Gas O&M Excl Fuel Expense	MFGO M	1,229,069					
AF		Other Storage Plant O&M Expense	STOREXP	474,404					
AF		Transmission Plant O&M Expense	TRANEXP	2,558,168					
AF		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	155	Acct 874-Mains & Services Expenses	EXP_874	20,145,891					
AF	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940					
AF	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451					
AF	158	Acct 879 - Customer Installation Expenses	EXP_879	24,548,330					
AF	159	Acct 880.0, 1, 2 - Other Expenses	EXP_8801	9,359,608					
AF	160	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0					
AF		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		Acct 893-Maint of Meters & House Regulators Exp	EXP_893	10,857,110					
AF		Acct 894-Maint of Other Equipment	EXP_894	283,468					
AF	169								
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 AF		Acct 901-903,905 Cust Acct Exp Excl 904 Accts 901-910 Excl 904 - Cust Accts.Serv & Info	CACCTEXP	68,948,067					
AF			CUSTSVSX	71,088,458					
AF		Sales Expense Total O&M Expense Excl A&G Expense	SALESEXP TOTOMXAG	924,164 216,377,128					
AF		Total O&M Expense Excl 904 Expense	TOTOMXAG TOTOMX904	289,563,930					
AF		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	289,303,930					
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		2/4 2/12/10/120	000,212,020					
AF		Depreciation Expense (Total)	DEPREXP	123,362,242					
AF	184			,_,					
AF		NJ State Income Tax (CBT)	STATEINCTAX	44,765,042					
AF		NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701					
AF	187			,,					
AF	188	Labor Expense Related							
AF	189	Total Distribution Exp (Oper) Labor	TLABDO	103,683,001					
AF	190	Total Distribution Exp (Maint) Labor	TLABDM	19,101,689					
AF	191	Total Labor	LABOR	179,103,725					
AF	192								

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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 AF	193 194	REVENUES AND BILLING DETERMINANTS							
AF AF AF		Base Rate Sales Revenue	SALESREV	887,227,203					
AF AF AF AF AF AF	197 198 199 200 201 202	Residential Service Gas General Service Gas Large Volume Service Gas Street Light Gas Firm Transportation Gas Service	REVRSG REVGSG REVLVG REVSLG REVTSGF	659,648,509 106,211,863 117,575,612 487,189 3,304,030					
A F F F F F F F F F F F F F F F F F F F	205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220		REVREQ	887,227,203					
AF AF AF AF	221 222 223 224								
AF AF AF AF AF AF AF AF	225 226	Sales of Gas Revenues - Other		788,246,384 788,246,384 0					
AF AF AF AF AF AF AF	232 233 234 235 236 237 238 239 240	<u>RATE OF RETURN</u> Rate of Return (Equalized)	SCH AF, LN 234	7.40%					

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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	2								
AP AP AP	3 4 5	CAPACITY RELATED							
AP AP	6 7	Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP AP AP	8 9 10								
AP AP	11 12								
AP AP AP	13 14 15	ļ							
AP AP AP	16 17	COMMODITY RELATED							
AP AP AP	19	Annual transported gas @mtr - delivery Balancing therms - delivery Annual transported gas @mtr - access	TRANSPORT_04 BALANCE_04 TRANSPORT_03	1.000000 1.000000 1.000000	0.000000 0.000000 1.000000	1.000000 1.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000
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 AP	23 24 25	, · · · ·	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	26 27								
AP AP AP	28 29 30)							
AP AP	31 32	1							
AP AP AP	33 34 35								
AP AP AP	36 37			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	39 40	Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP	41 42 43	2							
AP AP	44 45								
AP AP AP	46 47 48								

EXHIBIT P-9G R-2 SCHEDULE SS-G5 R-2 Page 29 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP	49 50 51								
AP AP AP	51 52 53	CUSTOMER RELATED							
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	60	Billing Function costs - cust svs	BILLING_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	61		COMPSVSWK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	62								
AP	63		ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	64		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 lrg 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 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	1.000000 0.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 Irg mtrs - reserve - measurement Direct LVG - delivery	LRGMTRR_07	1.000000	0.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000
AP		Direct LVG - cust svs	DIRLVG_04 DIRLVG 06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		Direct SLG - streetlights	DIREVG_06 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			1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct SLG - access	DIRSLG 03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct Competitive Services - delivery	DIRCOMPSVS 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		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		Direct TSG-F - measurement	DIRTSGF 07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87								
AP		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								
AP	95								
	06								

AP AP

96

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDeliverv	GStreetLighting	GCustomerService	GMeasurement
110.	110.		BAGIO	(1)	(2)	(3)	(4)	(5)	(6)
				()					
AP		ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	98								
AP	99			0.000000	0 000000	0 000000	0.000000	0.000000	0.000000
AP AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	101	Plant Related							
AP	102		INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	(0.032598)	0.022779	(0.000011)	0.795022	0.214808
AP		Production Plant Total	PRODPLT	1.000000	0.000000	1.000000	0.0000011)	0.000000	0.214808
AP		Storage Plant Total	STORPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Transmission Plant Total	TRANPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Distribution Plant Total	DISTPLT	1.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP		G391-G398 General Plant	GENPLT	1.000000	0.479400	0.483755	0.000180	0.000000	0.000638
AP		Common Plant	COMPLT	1.000000	0.307414	0.312090	0.000172	0.299990	0.080403
AP		Accts C389-C399, G391-E398 Com & Gen Plt	COMPLI	1.000000	0.420964	0.405795	0.000103	0.299990	0.036863
AP		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.420964	0.462952	0.000140	0.000000	0.068680
AP		Total Plant	TOTPLT	1.000000	0.466553	0.461089	0.000156	0.004218	0.067984
AP	113		IOIFLI	1.000000	0.400555	0.401009	0.000156	0.004218	0.007984
AP		Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP		Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.479488	0.450018	0.000172	0.000000	0.070334
AP		Acct G374-575 - Land & Structures	PLT_376	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct G380 & 387.2 - Services	SERVICES	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G376, G380 & 387.2 - Mains & Services	MAIN SERV	1.000000	0.517076	0.482924	0.000000	0.000000	0.000000
AP		Acct G370, G380 & 387.2 - Mains & Services	PLT 381	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G382 - Meter Installations	PLT 382	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP		Acct G382-384 - House Reg & Install & Meter Install	PLT 3824	1.000000	0.484451	0.000000	0.000000	0.000000	0.515549
AP		Acct G383-384 - House Reg & Installation	PLT 3834	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT 385	1.000000	0.500000	0.000000	0.000000	0.000000	0.500000
AP		Acct G386 - Other Property on Cust Premises	PLT 386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G387.1 - Other Equipment (St Ltg Posts)	PLT 387 1	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	130		1 E1_307_1	1.000000	0.000000	0.000000	1:000000	0.000000	0.000000
AP	132								
AP	132		TOTDRESERVE	1.000000	0.401189	0.558634	0.000298	0.004987	0.034891
AP		Total Net Plant	TOTPLTNET	1.000000	0.499959	0.338034	0.000298	0.004987	0.084897
AP	134		TOTIEINET	1.000000	0.4333333	0.411230	0.000005	0.003023	0.004097
AP	136								
AP	130								
AP	138								
AP	139								
AP	140								
AP	140		TOTREV	1.000000	0.378911	0.428120	0.000454	0.087122	0.105393
AP	141		INTRAREV	1.000000	0.198032	0.696599	0.000434	0.016889	0.088480
AP	142			1.000000	0.130032	0.030399	0.000000	0.010009	0.000400
AP	143								
741	144								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDeliverv	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	147								
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		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	0.00000	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 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 Acct 889-891 - Main of Meas & Reg Station Equip	EXP_888	0.000000	0.000000 0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 899-891 - Main of Meas & Reg Station Equip Acct 892-Main of Services Exp	EXP_8891 EXP_892	1.000000 1.000000	1.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP			EXP_092 EXP 893	1.000000	0.000000	0.000000		0.000000	
AP		Acct 893-Maint of Meters & House Regulators Exp Acct 894-Maint of Other Equipment	EXP_093 EXP_894	1.000000	0.000000	0.000000	0.000000 1.000000	0.000000	1.000000 0.000000
AP	169	Acci 894-Maint of Other Equipment	EXF_094	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
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	0.330430	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	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.155857	0.415394	0.001313	0.266384	0.161051
AP		Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	0.098753	0.483052	0.001271	0.264957	0.151966
AP		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	0.099174	0.480849	0.001276	0.266087	0.152614
AP		Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	0.073980	0.594522	0.000797	0.209715	0.120986
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	0.500563	0.309831	0.000412	0.088941	0.100253
AP	182								
AP	183	Depreciation Expense (Total)	DEPREXP	1.000000	0.460228	0.462475	0.000154	0.011788	0.065355
AP	184								
AP	185	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.502846	0.400566	0.000102	0.009072	0.087414
AP	186	NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.124103	0.591166	0.000510	0.173637	0.110584
AP	187								
AP	188	Labor Expense Related							
AP	189	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		Total Labor	LABOR	1.000000	0.066975	0.612865	0.000570	0.201900	0.117690
AP	192								

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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	193 194	REVENUES AND BILLING DETERMINANTS							
AP AP		Base Rate Sales Revenue	SALESREV	1.000000	0.399844	0.396472	0.000480	0.092006	0.111198
AP AP		Residential Service Gas General Service Gas	REVRSG REVGSG	1.000000 1.000000	0.439334 0.398884	0.340828 0.382914	0.000000 0.000000	0.110684 0.061305	0.109154 0.156897
AP		Large Volume Service Gas	REVLVG	1.000000	0.187228	0.713472	0.000000	0.014499	0.084800
AP	200	Street Light Gas	REVSLG	1.000000	0.073779	0.049776	0.873964	0.002407	0.000074
AP		Firm Transportation Gas Service	REVTSGF	1.000000	0.160470	0.712269	0.000000	0.121135	0.006126
AP	201		REVIOSI	1.000000	0.100470	0.7 12205	0.000000	0.121100	0.000120
AP	202								
AP		Total Rev Req @ Desired ROR	REVREQ	1.000000	0.399844	0.396472	0.000480	0.092006	0.111198
AP	204	Total Nev Ney @ Desiled Nork	REVICEQ	1.000000	0.000044	0.000472	0.000+00	0.032000	0.111130
AP	206								
AP	200								
AP	208								
AP	209								
AP	210								
AP	211								
AP	212								
AP	213								
AP	214								
AP	215								
AP	216								
AP	217								
AP	218								
AP	219								
AP	220								
AP	221								
AP AP	222 223	PRESENT REVENUES FROM SALES INPUT							
AP	223	PRESENT REVENUES FROM SALES INFUT							
AP		Total Sales of Gas Revenue Requirement		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Sales of Gas Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	228			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	229								
AP	230								
AP	231								
AP	232								
AP	233								
AP	234								
AP	235								
AP	236								
AP	237								
AP	238								
AP	239								
AP	240								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
ADA ADA ADA	2		NCTIONS						
ADA ADA ADA ADA ADA ADA ADA ADA	5 6 7 8 9 10	Account 904 - Uncollectible Accounts Residential Service Gas General Service Gas Large Volume Service Gas Street Light Gas Firm Transportation Gas Service Total 904-Unollectible	REVRSG REVGSG REVLVG REVSLG REVTSGF EXP_904	589,363,974 90,631,629 102,139,830 0 5,075,324 787,210,757	589,363,974 90,631,629 102,139,830 0 5,075,324 787,210,757	589,363,974 90,631,629 102,139,830 0 5,075,324 787,210,757	589,363,974 90,631,629 102,139,830 0 5,075,324 787,210,757	589,363,974 90,631,629 102,139,830 0 5,075,324 787,210,757	589,363,974 90,631,629 102,139,830 0 5,075,324 787,210,757
ADA	12		EXF_904	101,210,131	767,210,757	787,210,757	101,210,151	101,210,151	787,210,757
ADA ADA	14		EXP_904	1.000000	0.400169	0.396418	0.000000	0.092586	0.110826
ADA ADA ADA ADA ADA ADA ADA ADA ADA ADA	16 17 18 19 20 21 22 23 24 25 26 26 27 28		EXP_904	0	0	0	0	0	0
ADA ADA		Rev Req (cal) to Customers Late Payment fees Residential Service Gas	REVRSG	0	0	0	0	0	0
ADA ADA ADA ADA	31 32 33 34	General Service Gas 2 Large Volume Service Gas 3 Street Light Gas 4 Firm Transportation Gas Service	REVGSG REVLVG REVSLG REVTSGF	106,211,863 117,575,612 0 0	106,211,863 117,575,612 0 0	106,211,863 117,575,612 0 0	106,211,863 117,575,612 0 0	106,211,863 117,575,612 0 0	106,211,863 117,575,612 0 0
ADA ADA ADA	35 36 37	Total Late Payment Fees	REVLATEP	223,787,475	223,787,475	223,787,475	223,787,475	223,787,475	223,787,475
ADA ADA ADA ADA ADA ADA ADA ADA ADA ADA		Total Late Payment Fees	REVLATEP	1.000000	0.287682	0.556586	0.000000	0.036714	0.119018

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
ADA ADA		ALLOCATED DIRECT ASSIGNMENTS DIRECT ASSIGN TO CLASSES W/SALES REV FUN	ICTIONS						
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		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			0.000000	0 000000	0 000000	0.000000	0.000000	0 000000
ADA		Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA ADA	62 63								
ADA	64								
ADA	65								
ADA	66								
ADA	67								
ADA	68								
ADA	69								
ADA	70								
ADA	71								
ADA	72								
ADA	73								
ADA	74								
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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	2 3 4								
RRW RRW RRW	7	NET OPER INC (PRESENT RATES) RATE OF RETURN (PRES RATES)		3,990,551,989 295,300,847 7.40%	2,039,377,120 150,913,907 7.40%	1,555,437,160 115,102,350 7.40%	347,553 25,719 7.40%	32,172,255 2,380,747 7.40%	363,217,900 26,878,125 7.40%
RRW RRW RRW	9 10	REVENUE PRES RATES \$/THERM		1.00 887,227,203 \$0.3605	1.00 354,752,121 \$0.1441	1.00 351,761,166 \$0.1429	1.00 425,786 \$0.0002	1.00 81,629,969 \$0.0332	1.00 98,658,161 \$0.0401
RRW RRW RRW	12 13			\$40,693.72	\$16,271.12	\$16,133.94	\$19.53	\$3,744.05	\$4,525.07
RRW RRW RRW	14 15 16	CLAIMED RATE OF RETURN CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW RRW RRW	18	RETURN REQ FOR CLAIMED ROR SALES REVENUE REQ CLAIMED ROR REVENUE DEFICIENCY SALES REV		295,300,847 887,227,203 (0)	150,913,907 354,752,121 (0)	115,102,350 351,761,166 0	25,719 425,786 (0)	2,380,747 81,629,969 0	26,878,125 98,658,161 (0)
RRW RRW RRW	20 21	PERCENT INCREASE REQUIRED ANNUAL BOOKED THERM SALES SALES REV REQUIRED \$/THERM		0.00% 2,461,249,717 \$0.3605	0.00% 2,461,249,717 \$0.1441	0.00% 2,461,249,717 \$0.1429	0.00% 2,461,249,717 \$0.0002	0.00% 2,461,249,717 \$0.0332	0.00% 2,461,249,717 \$0.0401
RRW RRW RRW RRW	23 24 25 26			(\$0.0000)	(\$0.0000)	\$0.0000	(\$0.0000)	\$0.0000	(\$0.0000)
RRW RRW RRW	27 28 29								
RRW RRW RRW	30 31 32								
RRW RRW RRW	33 34 35								
RRW RRW RRW	36 37 38								
RRW RRW RRW	39 40 41								
RRW	42								

RRW RRW 42 43 RRW RRW RRW RRW 44 45

46 47

RRW 48 Based on 12 months actual

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

			Total					
line	FUNCTIONAL SEGMENTS		Company	RSG	GSG	LVG	SLG	TSG-F
#	REV REQ	Units	(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution Access	\$	354,752,121	289,806,276	42,366,232	22,013,471	35,944	530,198
2	Distribution Delivery	\$	351,761,166	224,826,591	40,670,042	83,886,925	24,250	2,353,358
3	Streetlighting Fixtures	\$	425,786	0	0	0	425,786	0
4	Customer Service	\$	81,629,969	73,012,484	6,511,292	1,704,787	1,173	400,233
5	Measurement	\$	<u>98,658,161</u>	<u>72,003,158</u>	<u>16,664,298</u>	<u>9,970,429</u>	<u>36</u>	<u>20,241</u>
6	TOTAL	\$	887,227,203	659,648,509	106,211,863	117,575,612	487,189	3,304,030

Cost of Service and Rate Design Sync

			(1)		(2)		(3)		(4)		(5)		(6)	
line #	<u>k</u>		Total		RSG		GSG		LVG		SLG		TSG-F	Note:
	Functionalized Revenue Requirements													
1 2 3 4 5	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement	\$ \$ \$ \$ \$ \$ \$ \$ \$	354,752,121 351,761,166 425,786 81,629,969 98,658,161	\$ \$	224,826,591 0 73,012,484 72,003,158	\$ \$ \$ \$ \$ \$	42,366,232 40,670,042 0 6,511,292 16,664,298	\$ \$ \$ \$ \$ \$ \$	0 1,704,787 9,970,429	\$ \$ \$ \$	1,173 36	\$ \$ \$ \$ \$	2,353,358 0 400,233 20,241	SS-G6 R-2, line 1 SS-G6 R-2, line 2 SS-G6 R-2, line 3 SS-G6 R-2, line 4 SS-G6 R-2, line 5
6	Total	\$	887,227,203	\$	659,648,509	\$	106,211,863	\$	117,575,612	\$	487,189	\$	3,304,030	
Part	2: Redistribution of TSG-F Revenue Re	equi	rements											
7 8	BGSS Therms Supplied - COS period % of Total BGSS Therms Supplied	2	2,437,739,038 100.0000%		1,455,720,141 59.7160%		284,308,600 11.6628%		697,069,826 28.5949%		<mark>640,471</mark> 0.0263%			COS workpapers = line 7 / line 7 Col 1 rounded to .0001%
	Redistribution of TSG-F Revenue Requirements													
9 10 11 12 13 14	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	530,198 2,353,357 - 400,232 20,241 3,304,028	\$ \$ \$ \$	316,613 1,405,331 - 239,003 12,087 1,973,034	\$ \$ \$ \$	61,836 274,467 - 46,678 2,361 385,342	\$ \$ \$ \$ \$	151,610 672,940 - 114,446 <u>5,788</u> 944,784	\$ \$ \$ \$	139 619 - 105 5 868			= 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
	Functionalized Revenue Requirements	- 10												
15 16 17 18 19 20	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement	\$ \$ \$ \$ \$ \$	354,752,121 351,761,165 425,786 81,629,968 98,658,161	\$	290,122,889 226,231,922 0 73,251,487 72,015,245	\$ \$ \$ \$ \$	42,428,068 40,944,509 0 6,557,970 16,666,659	\$ \$ \$ \$ \$ \$	22,165,081 84,559,865 0 1,819,233 9,976,217	\$ \$ \$ \$	36,083 24,869 425,786 1,278 41			= line 1 + line 9 = line 2 + line 10 = line 3 + line 11 = line 4 + line 12 = line 5 + line 13

Cost of Service and Rate Design Sync

Part 3: Calculation of Sync Factors

(7) (8) (9) (10) (11) line # RSG GSG LVG SLG Notes: 1 # of Customers - Rate Design period 1,635,900 140,771 18,375 16 SS-G11 R-2 2 # of Customers - Cost of Service period 1,652,784 145,403 18.640 16 COS workpapers 3 Customer Sync Adjustment Factor 0.98978 0.96814 0.98576 1.01042 = line 1 / line 2 Therms Delivered - Rate Design period 1,494,928,026 297,484,186 740,102,520 678.777 SS-G11 R-2 4 Therms Delivered - Cost of Service period 5 1,455,720,141 284,308,600 697,069,826 640,471 COS workpapers **Delivery Sync Adjustment Factor** 1.02693 1.04634 1.06173 1.05981 = line 4 / line 5 6 7 # of Streetlights - Rate Design period 2,467 SS-G11 R-2 # of Streetlights - Cost of Service period 2,501 COS Workpapers - SLG Analysis 8 Streetlight Sync Adjustment Factor 0.98641 = line 7 / line 8 9 Part 4: Initial Snyc Total RSG GSG I VG SLG 10 Distribution Access \$ 350,121,446 \$ 287,159,189 \$ 41,076,326 \$ 21,849,472 \$ 36,459 = Page 1, line 15 * line 3 Distribution Delivery 364.973.574 \$ 232.325.178 \$ 42.841.982 \$ 89.780.057 \$ 26,357 = Page 1, line 16 * line 6 11 \$ 419,997 \$ 12 Streetlighting Fixtures \$ 0 \$ 0 \$ 0 \$ 419,997 = Page 1, line 17 * line 9 1,291 = Page 1, line 18 * line 3 **Customer Service** \$ 80,646,855 \$ 72,503,199 6,349,035 \$ 1,793,329 \$ 13 \$ 14 Measurement \$ 97,249,458 \$ 71,279,585 \$ 16,135,666 \$ 9,834,165 \$ 42 = Page 1, line 19 * line 3 15 Total \$ 893,411,330 \$ 663,267,152 \$ 106,403,009 \$ 123,257,024 \$ 484,146 Part 5: Final Sync \$ 246,765,950 Schedule SSJ-02 R-2 16 Requested increase in Revenue Requirements 17 Total Target Distribution Revenue Requirements \$ 1,011,955,320 = line 16 + Schedule SS-G8 R-2, page 2, Col 3, line 9 18 Sum of Initial Sync Revenue Requirements \$ 893.411.330 = Col 7. line 15 Final Sync Adjustment Factor = line 17 / line 18 19 1.13269 Total RSG GSG LVG SLG **Distribution Access** 396,577,980 \$ 325,261,455 \$ 46,526,617 \$ 24,748,611 \$ 41,297 = line 10 * line 19 20 \$ **Distribution Delivery** \$ 413.400.790 \$ 263.151.689 \$ 48.526.552 \$ 101.692.696 \$ 29.854 = line 11 * line 19 21 22 Streetlighting Fixtures \$ 475.725 \$ 0 \$ 0 \$ 0 \$ 475,725 = line 12 * line 19 23 Customer Service \$ 91,347,637 \$ 82,123,425 \$ 7,191,469 \$ 2,031,281 \$ 1,462 = line 13 * line 19 Measurement 24 \$ 110,153,188 \$ 80,737,453 \$ 18,276,657 \$ 11,139,030 \$ 47 = line 14 * line 19 25 Total \$ 1,011,955,320 \$ 751,274,021 \$ 120,521,296 \$ 139,611,618 \$ 548,386

Inter Class Revenue Allocations

Calculation of Increase Limits

line #	(in \$1,000)	Notes:
1	Requested Revenue Increase to be	
I	recovered from rate schedule charges = \$246,766	
2	Present Distribution Revenue = \$ 765,189 from RSG, GSG, LVG & SLG	SS-G11 R-2 workpapers
3	Present Total Customer Bills (all on BGSS) = \$ 2,068,874	SS-G11 R-2 workpapers
4	Average Distribution Increase = 32.249%	= Line 1 / Line 2
5	Average Total Bill Increase = 11.928%	= Line 1 / Line 3
6	Lower Distribution increase limit = 16.125% in Distribution charges	= 0.5 * Line 4
7	Upper Distribution increase limit #1 = 48.374% in Distribution charges	= 1.5 * Line 4
8	Upper Bill increase limit #2 = 23.856% in Bill Increase	= 2.0 * Line 5

all rounded to 0.001%

Inter Class Revenue Allocations

Calculation of Increases

	(1)		(2)		(3)		(4)		(5)	(6)		(7)	(8)	(9)		(10)
line #	Rate Schedule	Di F Re (fr	Proposed istribution Revenue equirement rom COS) in \$1,000)		Present Distribution Revenue (in \$1,000)	D \$	Jnlimited COS istribution Charge Increase in \$1,000)	`	Present Total Bill Revenue Il on BGSS) (in \$1,000)	Unlimited Distribution Charge Increase (%)		Change in AC & BGSS credits (in \$1,000)	Limited Final Distribution Charge Increase (%)	Proposed Total Bill Increase (%)	Di F I	Proposed stribution Revenue ncrease n \$1,000)
		(iii \$1,000)		(11 \$ 1,000)	(li φ1,000)		(11 \$1,000)	(70)		(111 \$ 1,000)	(70)	(70)	(I	11 \$1,000)
	Calculation of	TSG-	F Increase													
1	TSG-F	\$	3,304	\$	2,981	\$	323	\$	17,021	10.852%	\$	\$ (29)	16.125%	2.656%	\$	481
	Calculation of	TSG-		oro	250											
		100-			<u>ase</u>											
2	TSG-NF			\$	8,550			\$	94,722				32.249%	2.911%	*	2,757
3	CIG			\$	2,515			\$	19,987				32.249%	4.058%		811
4	CSG ¹			\$	7,281			\$	8,446					1.847%	\$	156
	Calculation of	Margi	in Rates (RS	<u>66,</u>	<u>GSG, LVG & S</u>	SLG) Increase									
5	RSG	\$	751,274	\$	553,640	\$	197,634	\$	1,222,204	35.697%	9	\$ (2,712)	35.702%	15.951%	\$	197,661
6	GSG	\$	120,521	\$	92,516	\$	28,005	\$	283,880	30.271%	9		30.275%	9.717%	\$	28,009
7	LVG	\$	139,612	\$	118,686	\$	20,926	\$	561,692	17.631%			17.633%	3.542%		20,928
8	SLG	\$	548	\$	347	\$	201	\$	1,098	57.868%	9	6 (1)	48.374%	15.199%	\$	168
9	Total for Margin Rates	\$ s	1,011,955	\$	765,189	\$	246,766	\$	2,068,874	32.249%	9	\$ (4,170)	32.249%	11.726%	\$	246,766
	¹ CSG Credits	all flo	w back thro	ugh	BGSS											
Notes:		SS-	TSG-F - G7 R-2, pg ⁻ bl 6, line 6		SS-G11 R-2 workpapers	=	- (2) - (3)		S-G11 R-2 Vorkpapers	= (4) / (3)	-	SS-G11 R-2 Vorkpapers	calculated on limits	= (Col 10 + Col 7) / Col 5	=	(3) * (8)
			SG to SLG G7 R-2, pg 2													

cols 8-11, line 25

	Class Revenue All ulation of Increases		าร					EXHIBIT P-9G R-2 hedule SS-G8 R-2 Page 3 of 3
	(1)		(2)		(3)		(4)	(5)
line #	Rate Schedule	Di F	roposed stribution Revenue ncrease		Proposed Tax Adjustment Credit		Net Distribution Revenue Increase	Net Total Bill Increase
		(i	n \$1,000)		(in \$1,000)		(in \$1,000)	(%)
	Calculation of TSC	G-F Inc	rease					
1	TSG-F	\$	481	\$	-	\$	481	2.83%
	Calculation of TSC	<u>G-NF, C</u>	CIG, & CSG II	ncre	ease			
2 3 4	TSG-NF CIG CSG	\$ \$ \$	2,757 811 156	\$ \$ \$	- - -	\$ \$ \$	2,757 811 156	2.91% 4.06% 1.85%
	Calculation of Mar	gin Rat	tes (RSG, GS	SG,	LVG & SLG) Inc	rea	ase	
5 6 7 8	RSG GSG LVG SLG	\$ \$ \$	197,661 28,009 20,928 168	\$ \$ \$ \$	(121,387) - - -	\$ \$ \$ \$	76,274 28,009 20,928 168	6.24% 9.87% 3.73% 15.29%
9	Total for Margin Rates	\$	246,766	\$	(121,387)	\$	125,379	5.68%
10	Overall Total	\$	250,971	\$	(121,387)	\$	129,584	5.87%
		Pag	e 2, Col 10	S	S-GTAC-1 R-2		= (2) + (3)	= (4) / Page 2, Col 5

Servio	e Charge C	alculations											EXHIBIT P-9G R-2 Schedule SS-G9 R-2 Page 1 of 2
line #	(1)	(2)	(3)	(4)	(5)	(6)		(7)		(8)		(9)	Notes:
1		Av	erage Distrib	ution Increase =	32.249%								Schedule SS-G8 R-2, page 1, line 4
	Rate Schedule	Distribution Access Rev Req	Customer Service Rev Req	Measurement Rev Req	COS Indicated Total Rev Req	# of Customers		Cost Based Monthly Service Charge		Current Monthly Service Charge	l N S	roposed Limited Monthly Service Charge	
		(in \$1,000)	(in \$1,000)	(in \$1,000)	(in \$1,000)			(\$/month)		(\$/month)	(\$	§/month)	
2	RSG	325,261	82,123	80,737	488,122	1,635,900	\$	24.87	\$	5.46	\$	7.79	3 annual increases to move to 50% of cost year 2 & 3 revenue neutral via reductions in per therm charges.
3	GSG	46,527	7,191	18,277	71,995	140,771	\$	42.62	\$	11.28	\$	16.74	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	LVG	24,749	2,031	11,139	37,919	18,375	\$	171.97	\$	100.12	\$	148.55	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-F	530	400	20	951	37	\$	2,141.15	\$	536.08	\$	795.40	move to costs, limited @ 1.5 times overall avg Distribution % increase
6	TSG-NF								\$	536.08	\$	795.40	set equal to new TSG-F Service Charge
7	CIG								\$	139.85	\$	184.95	increase current @ average Distribution % increase
8	CSG								\$	536.08	\$	795.40	set equal to new TSG-F Service Charge
	(1)	(2)	(3)	(4)	(5)	(6)		(7)		(8)		(9)	
Notes:		for Cols	s for RSG, GS 2, 3, & 4 from 2, lines 20, 2	n SS-G7 R-2,	= (2) + (3) + (4)	RSG, GSG & LVG from SS-G7 R-2, page 2, line 1	:	= Col 5 * 1000 / Col 6 / 12 rounded to \$.01	S	S-G11 R-2	me	ased on thodology escribed	
			or TSG-F for (G7 R-2, pg 1,	Cols 2, 3 & 4 lines 1, 4 & 5		TSG-F from COS workpapers		το ψ.ο τ					

EXHIBIT P-9G R-2

Residential Service Three Year Service Charge Calculations

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
line		12 & 0 Weather	6/30/18 Annualiz	ed Weather	Year 1 P	roposed Increa	ase	Year 2 P	roposed Incre	ase	Year 3	Proposed Incre	ease
#		Normalized Units	Rate w/o SUT	Revenue	Rate w/o SUT	Revenue	Change	Rate w/o SUT	Revenue	Change	Rate w/o SUT	Revenue	Change
		<u>(000)</u>		(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
1	Residential Service												
2	Service Charge	19,631	5.46	107,184.18	7.79	152,923.96	45,739.78	10.12	198,663.73	45,739.77	12.45	244,403.50	45,739.77
3	Distribution Charge	1,494,872	0.300343	448,974.34	0.402568	601,787.63	152,813.29	0.371971	556,049.03	(45,738.60)	0.341374	510,310.43	(45,738.60)
4	Off-Peak Distribution Charge	56	0.150172	8.41	0.201284	11.27	2.86	0.185986	10.42	(0.85)	0.170687	9.56	(0.86)
5	Net Distribution Revenue Change					_	\$198,556			\$0.32		_	\$0.31
6		See SS-G11 R-2	See SS-G11 R-2	= (1) * (2)	See SS-G11 R-2	= (1) * (4)	= (5) - (3)	See SS-G11 R-2	= (1) * (7)	= (8) - (5)	See SS-G11 R-2	= (1) * (10)	= (11) - (8)

EXHIBIT P-9G R-2 Schedule SS-G10 R-2 Page 1 of 3

COMMODITY BGSS ACTUAL "12 and 0" Months Ended June 30, 2018 (Units, \$, 000)

	REVENUES	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
1	BGSS-RSG	9,647	8,517	9,647	11,047	32,798	69,770	83,916	45,779	40,966	34,955	18,380	12,361	377,783
2	BGSSF-GSG	2,712	2,460	2,687	2,866	6,783	15,592	25,640	19,473	16,150	12,596	5,127	2,962	115,048
3	BGSSF-LVG	3,417	2,998	3,124	3,321	7,558	17,556	27,669	23,040	19,529	15,676	7,029	4,624	135,541
4	BGSSF-SLG	<u> </u>	10	4	10	(11)	40	4	19	4	17	11	11	131
5	TSGF	0	0	0	0	Ó	0	0	0	0	0	0	0	0
6	Emergency Sales - TSGF	0	0	0	0	0	0	0	27	146	28	0	0	200
7	BGSSI-TSGNF	137	171	144	157	171	199	376	741	765	734	285	85	3,965
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	53	(1)	(5)	0	0	47
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	2,076	(35)	(1,118)	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	1,128	4,753	(1,338)	881	919	13,823
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	0 7													
16														
17	THERMS	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
18	BGSS-RSG	29,679	27,616	31,087	33,705	95,331	203,127	318,239	226,387	201,995	172,215	69,594	36,318	1,445,293
19	BGSSF-GSG	5,159	5,150	5,454	5,856	13,853	30,914	51,396	36,677	31,722	26,749	10,856	6,185	229,971
20	BGSSF-LVG	6,421	6,069	6,276	6,852	15,525	35,164	55,784	43,468	38,049	32,863	14,499	9,303	270,273
21	BGSSF-SLG	22	21	8	20	(21)	80	8	36	21	21	23	7	247
22	TSGF	0	0	0	0	Ó	0	0	0	0	0	0	0	0
23	Emergency Sales - TSGF	0	0	0	0	0	0	0	51	257	54	0	0	363
24	BGSSI-TSGNF	278	357	311	339	366	467	559	1,705	1,253	1,940	222	183	7,980
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	29	(1)	(2)	0	0	26
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	35	(1)	(15)	0	0	19
27	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	Ó	Ó	0	0	0
28	CIG - Supply Component	3,176	3,126	3,062	2,830	3,358	3,409	4,044	2,221	4,604	5,483	2,867	2,887	41,067
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	<u>Nov-17</u>	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	Apr-18	May-18	<u>Jun-18</u>	Total
35	BGSS-RSG	0.325045	0.308408	0.310323	0.327756	0.344043	0.343480	0.263689	0.202216	0.202807	0.202973	0.264103	0.340355	0.261389
36	BGSSF-GSG	0.525683	0.477670	0.492666	0.489413	0.489641	0.504367	0.498872	0.530932	0.509110	0.470896	0.472273	0.478901	0.500272
37	BGSSF-LVG	0.532160	0.493986	0.497769	0.484676	0.486828	0.499261	0.496002	0.530045	0.513259	0.477011	0.484792	0.497044	0.501497
38	BGSSF-SLG	0.509904	0.499641	0.497732	0.498088	0.501952	0.500750	0.495371	0.529870	0.177908	0.787100	0.488560	1.503083	0.530970
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	0.522595	0.566370	0.512882	0.527076	0.539474	0.552232
41	BGSSI-TSGNF	0.492806	0.478992	0.463023	0.463127	0.467213	0.426124	0.672630	0.434604	0.610535	0.378351	1.283784	0.464481	0.496867
42	BGSSI-TSGNF - Pilot Use	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.827586	1.000000	2.500000	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	59.314286	35.000000	74.533333	0.000000	0.000000	48.578947
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	0.507879	1.032363	(0.244027)	0.307290	0.318324	0.336596
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 "12 and 0" Months Ended June 30, 2018 (Units, \$, 000)

		1.1.47	Aug. 47	0 47	0-1 47	No. 47	D 47	1 40	F-1 40	M 40	A	Mar. 40	h	Tetel
	REVENUES BGSS-RSG	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	<u>Nov-17</u>	Dec-17	Jan-18	Feb-18 52.086	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Total</u> 372.511
1		9,647	8,517	9,647	13,651	37,398	65,809	72,134		43,209	29,056	18,996	12,361	- ,-
2	BGSSF-GSG	2,712	2,460	2,687	3,999	7,542	14,728	21,037	22,676	17,271	10,261	5,276	2,962	113,611
3	BGSSF-LVG	3,417	2,998	3,124	4,565	8,920	16,574	23,679	26,020	20,525	13,113	7,311	4,624	134,870
4	BGSSF-SLG	11	10	4	10	(11)	40	4	19	4	17	11	11	131
5	TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Emergency Sales - TSGF	0	0	0	0	0	0	0	27	146	28	0	0	200
7	BGSSI-TSGNF	137	171	144	157	171	199	376	741	765	734	285	85	3,965
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	53	(1)	(5)	0	0	47
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	2,076	(35)	(1,118)	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	1,128	4,753	(1,338)	881	919	13,823
12	CSG - BGSS-F	0	0	0	0	0	0	0	0	0	0	0	0	0
13	CSG - BGSS-I	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
15	• •													
16														
17	THERMS	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
18	BGSS-RSG	29,679	27,616	31,087	41,649	108,702	191,596	273,557	257,577	213,066	143,152	71,928	36,318	1,425,927
19	BGSSF-GSG	5,159	5,150	5,454	8,172	15,404	29,201	42,170	42,709	33,921	21,791	11,172	6,185	226,488
20	BGSSF-LVG	6,421	6,069	6,276	9,420	18,322	33,199	47,740	49,090	39,990	27,488	15,080	9,303	268,398
21	BGSSF-SLG	22	21	8	20	(21)	80		36	21	21	23	7	247
22	TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Emergency Sales - TSGF	0 0	0	ő	0	Ő	ő	Ő	51	257	54	ő	ŏ	363
24	BGSSI-TSGNF	278	357	311	339	366	467	559	1,705	1,253	1.940	222	183	7,980
24	BGSSI-TSGNF - Pilot Use	270	0	0	0	0	407	0	29	(1)	(2)	0	0	26
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0 0	0	0	35	(1)	(15)	0	0	19
20	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	(15)	0	0	0
			•		•	-								
28 29	CIG - Supply Component CSG - BGSS-F	3,176 0	3,126 0	3,062 0	2,830 0	3,358 0	3,409 0	4,044 0	2,221 0	4,604 0	5,483 0	2,867 0	2,887 0	41,067 0
	CSG - BGSS-F CSG - BGSS-I		0		0					0				-
30		0	0	0 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>	<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>	<u>Total</u>
35	BGSS-RSG	0.325045	0.308408	0.310323	0.327763	0.344042	0.343478	0.263689	0.202215	0.202796	0.202973	0.264097	0.340355	0.261241
36	BGSSF-GSG	0.525683	0.477670	0.492666	0.489354	0.489613	0.504366	0.498862	0.530942	0.509154	0.470882	0.472252	0.478901	0.501620
37	BGSSF-LVG	0.532160	0.493986	0.497769	0.484607	0.486846	0.499232	0.495999	0.530047	0.513253	0.477045	0.484814	0.497044	0.502500
38	BGSSF-SLG	0.509904	0.499641	0.497732	0.498088	0.501952	0.500750	0.495371	0.529870	0.177908	0.787100	0.488560	1.503083	0.530970
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	0.522595	0.566370	0.512882	0.527076	0.539474	0.552232
41	BGSSI-TSGNF	0.492806	0.478992	0.463023	0.463127	0.467213	0.426124	0.672630	0.434604	0.610535	0.378351	1.283784	0.464481	0.496867
42	BGSSI-TSGNF - Pilot Use	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.827586	1.000000	2.500000	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	59.314286	35.000000	74.533333	0.000000	0.000000	48.578947
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	0.507879	1.032363	(0.244027)	0.307290	0.318324	0.336596
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
	o ,													

COMMODITY BGSS WEATHER NORMALIZED ALL @ BGSS "12 and 0" 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>	<u>May-18</u>	<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	51,852	26,027	13,171	514,637
2	BGSSF-GSG	4,057	3,512	3,721	5,543	9,904	19,705	26,227	31,745	20,513	13,850	7,501	4,240	150,518
3	BGSSF-LVG	12,497	12,193	12,284	16,534	25,778	45,149	56,494	67,717	48,666	37,742	22,455	15,533	373,042
4	BGSSF-SLG	30	11	4	27	22	60	(21)	92	20	33	29	44	351
5	TSGF @ BGSSF (LVG)	851	802	809	753	862	1,127	1,278	1,510	1,174	2,225	820	757	12,968
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	8,272	5,914	13,421	4,974	5,446	83,202
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	16	0	(1)	0	0	15
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	19	0	(7)	0	0	12
10	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	ò	0	0	0
11	CIG - Supply Component	1.057	1,005	985	915	1,008	1,137	1,210	867	1,329	1.613	882	903	12,911
12	CSG - BGSS-F	0	0	0	0	0	0	0	0	0	0	0	0	0
13	CSG - BGSS-I	40,293	49,310	42,935	25,642	29,085	14,456	23,106	40,954	16,447	24,318	34,176	28,084	368,806
14	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Ellergeney Bales	0	Ū	0	0	0	0	0	0	0	0	0	0	0
16														
17	THERMS	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
18	BGSS-RSG	31,576	29,102	32,729	43,853	113,840	200,874	287,072	270,492	222,197	149,855	75,218	38,064	1,494,872
19	BGSSF-GSG	7,978	7,045	7,478	11,109	20,365	37,954	54,251	55,255	43,338	28,937	15,249	8,525	297,484
20	BGSSF-LVG	24,578	24,461	24,685	33,136	53,005	86,964	116,860	117,867	102,815	78,854	45,649	31,229	740,103
21	BGSSF-SLG	58.199	21.917	8.802	53.544	44.919	115.380	(43.173)	160.684	41.933	68.199	59.539	88.835	678.777
22	TSGF @ BGSSF (LVG)	1,674	1,608	1,625	1,509	1,773	2,170	2,644	2,629	2,480	4,648	1,668	1,522	25,950
22		1,074	1,008	1,025	1,509	1,773	2,170	2,044	2,029	2,400	4,048	0	1,522	25,950
	Emergency Sales - TSGF TSGNF @ BGSSI	15.450	11.439	13.556	11,321					13.490	30,234			
24			,			12,490	16,038	17,151	15,396	-,		10,887	11,777	179,229
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	29	(1)	(2)	0	0	26
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	35	(1)	(15)	0	0	19
27	BGSSI-TSGNF - Less Pilot & Penalty	15,450	11,439	13,556	11,321	12,490	16,038	17,151	15,332	13,492	30,251	10,887	11,777	179,184
28	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
29	CIG - Supply Component	3,176	3,126	3,062	2,830	3,358	3,409	4,044	2,221	4,604	5,483	2,867	2,887	41,067
30	CSG - BGSS-F	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CSG - BGSS-I	85,235	106,561	92,949	55,352	64,547	29,902	51,526	75,908	37,520	54,815	74,799	60,734	789,848
32	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34														
35	AVG \$/THERM w/o SUT	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	Feb-18	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Total</u>
36	BGSS-RSG	0.317575	0.317575	0.317564	0.346142	0.346142	0.346142	0.346015	0.346015	0.346015	0.346015	0.346015	0.346015	0.344268
37	BGSS RSG OFF Peak	0.354247	0.354247	0.354247	0.354247	-	-	-	-	-	-	0.301379	0.301379	0.336624
38	BGSSF-GSG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.478637	0.491897	0.497405	0.505970
39	BGSSF-LVG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.478637	0.491897	0.497405	0.504041
40	BGSSF-SLG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.478637	0.491897	0.497405	0.516768
41	TSGF @ BGSSF	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.478637	0.491897	0.497405	0.499730
42	Emergency Sales - TSGF	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.522597	0.618334	0.511540	0.514937	0.528748	0.534460	0.000000
43	TSGNF @ BGSSI	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.448439	0.539525	0.438341	0.443645	0.456905	0.462413	0.464222
44	BGSSI-TSGNF - Pilot Use	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.448439	0.539525	0.438341	0.443645	0.456905	0.462413	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	0.443645	0.456905	0.462413	0.631579
46	Emergency Sales - TSGNF	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.522597	0.618334	0.511540	0.514937	0.528748	0.534460	0.000000
47	CIG - Supply Component	0.332693	0.321559	0.321781	0.323200	0.300298	0.333431	0.299159	0.390222	0.288742	0.294255	0.307515	0.312911	0.314389
48	CSG - BGSS-F	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.483431	0.574517	0.473333	0.478637	0.491897	0.497405	0.000000
49	CSG - BGSS-I	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.448439	0.539525	0.438341	0.443645	0.456905	0.462413	0.466933
50	CSG - Emergency Sales	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.522597	0.618334	0.511540	0.514937	0.528748	0.534460	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 Schedule SS-G11 R-2 Page 1 of 22

Gas Proof of Revenue by Rate Schedule

Explanation of Format

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

1) Actual and Weather Normalized

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the schedule are lines for Balancing Charge, Societal Benefits Charge, Margin Adjustment Charge, Green Programs Recovery Charge, Facilities Charge, Minimum items, Miscellaneous items, and Unbilled Revenue. The first column shows the actual billing units for the test year from Schedule SS-G2 R-2. 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-2. 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-2. 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-2. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective June 1, 2018. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11 R-2. 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-2. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective June 1, 2018. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11 R-2. The third column presents annualized revenue for the test period assuming all customers are provided service under their applicable BGSS provision. The fourth column repeats the billing units of the first column. The fifth column shows the proposed rates that result in the proposed revenues shown in column 6 years 2 and 3 respectively based on an incremental increase as discussed in the Direct Testimony of Stephen Swetz. Columns 7 and 8 show the proposed revenue increase, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

Schedule SS-G11 R-2

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Filing "12 and 0"

GAS PROOF OF REVENUE SUMMARY GAS RATE INCREASE "12 and 0" Months Ended June 30, 2018

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

	Rate Schedule		A	ctual	Weather No	rmalized	Differen	се
			Therms	Revenue	Therms	Revenue	Revenue	Percent
			(1)	(2)	(3)	(4)	(5)	(6)
1	RSG		1,515,236	\$1,121,374	1,494,928	\$1,102,843	(\$18,531)	(1.65)
2	GSG		301,924	242,338	297,484	247,742	5,404	2.23
3	LVG		743,261	332,650	740,103	327,950	(4,700)	(1.41)
6	SLG		679	780	679	780	0	0.00
7		Subtotal	2,561,100	1,697,142	2,533,194	1,679,315	(17,827)	(1.05)
8								
9	TSG-F		25,950	4,239	25,950	4,239	0	0.00
10	TSG-NF		179,184	18,972	179,229	19,665	693	3.65
11	CIG		42,321	20,942	42,321	20,942	0	0.00
12	CSG		789,848	8,452	599,445	8,452	0	0.00
15		Subtotal	1,037,303	52,605	846,945	53,298	693	3.65
16								
17		Totals	3,598,403	\$1,749,746	3,380,139	\$1,732,612	(\$17,134)	(0.98)

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

GAS PROOF OF REVENUE SUMMARY GAS RATE INCREASE "12 and 0" 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		1,494,928	\$1,222,204	1,494,928	\$1,418,756	\$196,552	16.08
2	GSG		297,484	283,880	297,484	311,788	27,908	9.83
3	LVG		740,103	561,692	740,103	582,383	20,691	3.68
6	SLG		679	1,098	679	1,266	168	15.27
7		Subtotal	2,533,194	2,068,874	2,533,194	2,314,193	245,319	11.86
8								
9	TSG-F		25,950	17,021	25,950	17,502	481	2.83
10	TSG-NF		179,184	94,722	179,184	97,479	2,757	2.91
11	CIG		41,067	19,987	41,067	20,798	811	4.06
12	CSG		789,848	8,446	789,848	8,600	154	1.82
13		Subtotal	1,036,049	140,176	1,036,049	144,379	4,203	3.00
14								
15		Totals	3,569,243	2,209,050	3,569,243	2,458,572	\$249,522	11.30

Less change in MAC included above

\$2,756

Schedule SS-G11 R-2

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Gas Revenue Requirement

\$246,766

	Increase Before Mac Adjustment	Increase Above	MAC Adjustment
RSG	\$194,949	\$196,552	1,603
GSG	27,586	27,908	322
LVG	20,301	20,691	390
SLG	167	168	1
Subtotal	243,003	245,319	2,316
TSG-F	453	481	28
TSG-NF	2,757	2,757	0
CIG	811	811	0
CSG	154	154	0
Subtotal	4,175	4,203	28
Totals	\$247,178	\$249,522	2,344

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 6/1/2018 plus applicable BGSS charges.

RATE SCHEDULE RSG RESIDENTIAL SERVICE "12 and 0" Months Ended June 30, 2018

Schedule SS-G11 R-2 Page 4 of 22

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

		Actual		Weat	her Normalize	d	Difference		
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	19,630.803	5.46	\$107,184	19,630.803	5.46	\$107,184	0	0.00
2	Distribution Charge	1,515,180	0.314233	476,119	1,494,872	0.314422	470,020	(6,099)	(1.28)
3	Off-Peak Dist Non Exempt	56	0.250000	14	56	0.250000	14	0	0.00
4	Balancing Charge	918,017	0.084457	77,533	917,326	0.084457	77,475	(58)	(0.07)
5	SBC	1,515,236	0.042168	63,894	1,494,928	0.042181	63,057	(837)	(1.31)
6	Margin Adjustment	1,515,236	(0.006369)	(9,651)	1,494,928	(0.006370)	(9,523)	128	(1.33)
7	Weather Normalization	918,017	0.021816	20,027	917,326	0.021819	20,015	(12)	(0.06)
8	Green Programs Recovery Charge	1,515,236	0.005518	8,361	1,494,928	0.005516	8,246	(115)	(1.38)
9	Tax Adjustment Credit	1,515,236	0.000000	0	1,494,928	0.000000	0	0	0.00
10	Green Enabling Mechanism	1,515,236	0.000000	0	1,494,928	0.000000	0	0	0.00
11	Facilities Charges			0			0	0	0.00
12	Minimum			0			0	0	0.00
13	Miscellaneous			(14)			(15)	(1)	7.14
14	Delivery Subtotal	1,515,236		\$743,467	1,494,928	-	\$736,473	(6,994)	(0.94)
15	Unbilled Delivery			(241)			(3,324)	(3,083)	1,279.25
16	Delivery Subtotal w unbilled			\$743,226		-	\$733,149	(10,077)	(1.36)
17	,			. ,			. ,	(, ,	· · ·
18	Supply								
19	BGSS-RSG	1,445,293	0.261389	\$377,783	1,425,927	0.261241	\$372,511	(5,272)	(1.40)
20	Emergency Sales Service	0	0.000000	0	0	0.000000	0	Ó	0.00
21	Off-Peak Comm. Charge	46	0.391304	18	46	0.391304	18	0	0.00
22	Ũ								
23	Miscellaneous			0			(1)	(1)	0.00
24	Supply subtotal	1,445,293		\$377,801	1,425,927	-	\$372,528	(5,273)	(1.40)
25	Unbilled Supply	.,,		347	.,,		(2,834)	(3,181)	(916.71)
26	Supply Subtotal w unbilled			\$378,148		-	\$369,694	(8,454)	(2.24)
27				*• •• • ,••• •			+	(0,000)	()
28	Total Delivery + Supply	1,515,236		\$1,121,374	1,494,928		\$1,102,843	(18,531)	(1.65)
29		,,		÷ / /-	, - ,	-	v , - ,	(-))	(/
30									
31									
32									
33									
34	Notes:								
34	Rates are annual averages derived from actual, exe	cluding SLIT							
35	Tales are annual averages derived from deludi, ex	siduling 501.							

RATE SCHEDULE RSG RESIDENTIAL SERVICE "12 and 0" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

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	Annualized									
		Wea	ther Normalize	d		Proposed		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	19,630.803	5.46	\$107,184	19,630.803	7.79	\$152,924	45,740	42.67	
2	Distribution Charge	1,494,872	0.300343	448,974	1,494,872	0.402568	601,788	152,814	34.04	
3	Off-Peak Dist	56	0.150172	8	56	0.201284	11	3	37.50	
4	Balancing Charge	917,326	0.084457	77,475	917,326	0.084457	77,475	0	0.00	
5	SBC	1,494,928	0.041721	62,370	1,494,928	0.041721	62,370	0	0.00	
6	Margin Adjustment	1,494,928	(0.006338)	(9,475)	1,494,928	(0.006338)	(9,475)	0	0.00	
7	Weather Normalization	917,326	0.021647	19,857	917,326	0.021647	19,857	0	0.00	
8	Green Programs Recovery Charge	1,494,928	0.005563	8,316	1,494,928	0.005563	8,316	0	0.00	
9	Tax Adjustment Credit	1,494,928	0.000000	0	1,494,928	0.000000	0	0	0.00	
10	Green Enabling Mechanism	1,494,928	0.000000	0	1,494,928	0.000000	0	0	0.00	
11	Facilities Charges			0			0	0	0.00	
12	Minimum			0			0	0	0.00	
13	Miscellaneous			(15)			(15)	0	0.00	
14	Delivery Subtotal	1,494,928		\$714,694	1,494,928	-	\$913,251	\$198,557	27.78	
15	Unbilled Delivery			(3,226)			(4,122)	(896)	27.77	
16	Delivery Subtotal w unbilled			\$711,468		-	\$909,129	\$197,661	27.78	
17										
18	Supply									
19	BGSS-RSG	1,494,872	0.344268	\$514,637	1,494,872	0.344268	\$514,637	\$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	1,494,928	(0.000748)	(1,118)	(1,118)	0.00	
22	Off-Peak Comm. Charge	46	0.336624	15	46	0.336624	15	0	0.00	
23										
24	Miscellaneous			(1)			(1)	0.00	0.00	
25	Supply subtotal	1,494,918		\$514,651	1,494,918	_	\$513,533	(1,118.00)	(0.22)	
26	Unbilled Supply			(3,915)			(3,906)	9.00	(0.23)	
27	Supply Subtotal w unbilled			\$510,736		-	\$509,627	(1,109.00)	(0.22)	
28										
29	Total Delivery + Supply	1,494,928	_	\$1,222,204	1,494,928	_	\$1,418,756	196,552.00	16.08	
30						=				
31										
32										
33	Notes:									
34	All customers assumed to be on BGSS.									
35	Annualized Weather Normalized Revenue reflects D	elivery rates in effect	t 6/1/2018							
36	plus applicable BGSS charges.	,								
37	Ç									

RATE SCHEDULE RSG RESIDENTIAL SERVICE "12 and 0" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

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		Year 2 Service Charge Increase Annualized			ise		Increase				
		w	eather Normal	lized	Differe	ence	We	ather Normaliz	ed	Differe	nce
	-	Units	Rate	Revenue	Revenue	Percent	Units	Rate	Revenue	Revenue	Percent
ļ	Delivery_	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 5	Service Charge	19,630.803	10.12	\$198,664	\$45,740	29.91	19,630.803	12.45	\$244,403	\$45,740	23.02
2 [Distribution Charge	1,494,872	0.371971	556,049	(45,739)	(7.60)	1,494,872	0.341374	510,310	(45,739)	(8.23)
3 (Off-Peak Dist	56	0.185986	10	(1)	(5.32)	56	0.170687	10	(1)	(8.23)
4 E	Balancing Charge	917,326	0.084457	77,475	(0)	0.00	917,326	0.084457	77,475	0	0.00
5 5	SBC	1,494,928	0.041721	62,370	(0)	0.00	1,494,928	0.041721	62,370	0	0.00
6 1	Margin Adjustment	1,494,928	(0.006338)	(9,475)	0	0.00	1,494,928	(0.006338)	(9,475)	0	0.00
	Weather Normalization	917,326	0.021647	19,857	0	0.00	917,326	0.021647	19,857	0	0.00
8 (Green Programs Recovery Charge	1,494,928	0.005563	8,316	0	0.00	1,494,928	0.005563	8,316	0	0.00
9 -	Tax Adjustment Credit	1,494,928	0.000000	0	0	0.00	1,494,928	0.000000	0	0	0.00
10 (Green Enabling Mechanism	1,494,928	0.000000	0	0	0.00	1,494,928	0.000000	0	0	0.00
11 F	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 I	Miscellaneous	0		(15)	0	0.00	0		(15)	0	0.00
14	Delivery Subtotal	1,494,928		\$913,251	\$0	0.00	1,494,928		\$913,252	\$0	0.00
15 l	Unbilled Delivery			(4,122)	0	0.00			(4,122)	0	0.00
16	Delivery Subtotal w unbilled			\$909,129	\$0	0.00			\$909,130	\$0	0.00
17	-										
18	Supply										
19 E	BGSS-RSG	1,494,872	0.344268	\$514,637	0	0.00	1,494,872	0.344268	514,637	0	0.00
20 E	Emergency Sales Service	0	0.000000	0	0	0.00	0	0.000000	0	0	0.00
21 E	BGSS Contrib. from TSG-F, TSG-NF & CIG	1,494,928	(0.000748)	(1,118)	0	0.02	1,494,928	(0.000748)	(1,118)	0	0.00
22 (Off-Peak Comm. Charge	46	0.336624	15	0	3.20	46	0.336624	15	0	0.00
23	-										
24	Miscellaneous			0	1	-100.00	0		0	0	0.00
25	Supply subtotal	2,989,846		\$513,534	1	0.00	2,989,846		\$513,534	0	0.00
26 l	Unbilled Supply			(3,907)	8	-0.20			(3,907)	0	0.00
27	Supply Subtotal w unbilled			\$509,627	0	0.00			\$509,627	0	0.00
28 29	Total Delivery + Supply	\$0		\$1,418,756	\$0	0.00			\$1,418,757	0	0.00
30	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
31											
32											
	Notes:										
	All customers assumed to be on BGSS.										
	Annualized Weather Normalized Revenue refle	cts Delivery rate	s in effect 6/1/2	2018							
	plus applicable BGSS charges.	,									
37											

RATE SCHEDULE GSG GENERAL SERVICE "12 and 0" Months Ended June 30, 2018

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

		Actual			Wea	ther Normaliz	ed	Differe	ence
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	1,689.246	11.69	\$19,740	1,689.246	11.69	\$19,740	\$0	0.00
2	Distribution Charge Pre 7/14/97	2,211	0.254636	563	2,183	0.254695	556	(7)	(1.24)
3	Distribution Charge All others	299,668	0.255092	76,443	295,256	0.255195	75,348	(1,095)	(1.43)
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	45	0.133333	6	45	0.133333	6	0	0.00
6	Balancing Charge	174,601	0.084455	14,746	173,170	0.084460	14,626	(120)	(0.81)
7	SBC	301,924	0.042239	12,753	297,484	0.042261	12,572	(181)	(1.42)
8	Margin Adjustment	301,924	(0.006346)	(1,916)	297,484	(0.006347)	(1,888)	28	(1.46)
9	Weather Normalization	174,601	0.021781	3,803	173,170	0.021799	3,775	(28)	(0.74)
10	Green Programs Recovery Charge	301,924	0.005521	1,667	297,484	0.005520	1,642	(25)	(1.50)
11	Tax Adjustment Credit	301,924	0.000000	0	297,484	0.000000	0	0	0.00
12	Green Enabling Mechanism	301,924	0.000000	0	297,484	0.000000	0	0	0.00
13	Facilities Charges			0			0	0	0.00
14	Minimum			2			2	0	0.00
15	Miscellaneous			(313)			(313)	0	0.00
16	Delivery Subtotal	301,924	-	\$127,494	297,484	-	\$126,066	(\$1,428)	(1.12)
17	Unbilled Delivery			(62)			380	442	(712.90)
18	Delivery Subtotal w unbilled		-	\$127,432		-	\$126,446	(\$986)	(0.77)
19									
20	<u>Supply</u>								
21	BGSS	229,971	0.500272	\$115,048	226,488	0.501620	\$113,611	(1,437)	(1.25)
22	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
23									
24	Miscellaneous			(51)			(51)	0	0.00
25	Supply subtotal	229,971	-	\$114,997	226,488	-	\$113,560	(\$1,437)	(1.25)
26	Unbilled Supply			(91)			7,736	7,827	(8,601.10)
27	Supply Subtotal w unbilled		-	\$114,906		-	\$121,296	\$6,390	5.56
28									
29	Total Delivery + Supply	301,924		\$242,338	297,484		\$247,742	\$5,404	2.23
30			=			=			
31									
00									

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33 Notes:

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

RATE SCHEDULE GSG GENERAL SERVICE "12 and 0" Months Ended June 30, 2018

EXHIBIT P-9G R-2 Schedule SS-G11 R-2 Page 8 of 22

(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	1,689.246	11.28	\$19,055	1,689.246	16.74	\$28,278	\$9,223	48.40	
2	Distribution Charge - Pre 7/14/97	2,183	0.247071	539	2,183	0.309942	677	138	25.60	
3	Distribution Charge - All Others	295,256	0.247071	72,949	295,256	0.309942	91,512	18,563	25.45	
4	Off-Peak Dist Charge - Pre 7/14/97	0	0.123536	0	0	0.154971	0	0	0.00	
5	Off-Peak Dist Charge - All Others	45	0.123536	6	45	0.154971	7	1	16.67	
6	Balancing Charge	173,170	0.084457	14,625	173,170	0.084457	14,625	0	0.00	
7	SBC	297,484	0.041721	12,411	297,484	0.041721	12,411	0	0.00	
8	Margin Adjustment	297,484	(0.006338)	(1,885)	297,484	(0.006338)	(1,885)	0	0.00	
9	Weather Normalization	173,170	0.021647	3,749	173,170	0.021647	3,749	0	0.00	
10	Green Programs Recovery Charge	297,484	0.005563	1,655	297,484	0.005563	1,655	0	0.00	
11	Tax Adjustment Credit	297,484	0.000000	0	297,484	0.000000	0	0	0.00	
12	Green Enabling Mechanism	297,484	0.000000	0	297,484	0.000000	0	0	0.00	
13	Facilities Charges			0			0	0	0.00	
14	Minimum			2			2	0	0.00	
15	Miscellaneous			(313)			(313)	0	0.00	
16	Delivery Subtotal	297,484	-	\$122,793	297,484	-	\$150,718	\$27,925	22.74	
17	Unbilled Delivery			370			454	84	22.70	
18	Delivery Subtotal w unbilled		-	\$123,163		-	\$151,172	\$28,009	22.74	
19										
20	Supply									
21	BGSS	297,484	0.505970	\$150,518	297,484	0.505970	\$150,518	\$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	297,484	(0.000319)	(95)	(95)	0.00	
24						, , , , , , , , , , , , , , , , , , ,				
25	Miscellaneous			(51)			(51)	0	0.00	
26	Supply subtotal	297,484	-	\$150,467	297,484	-	\$150,372	(95)	(0.06)	
27	Unbilled Supply			10,250			10,244	(6)	(0.06)	
28	Supply Subtotal w unbilled		-	\$160,717		_	\$160,616	(101)	(0.06)	
29								. ,	. ,	
30	Total Delivery + Supply	297,484		\$283,880	297,484		\$311,788	\$27,908	9.83	
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 6/1/2018

37 plus applicable BGSS charges.

RATE SCHEDULE LVG LARGE VOLUME SERVICE <u>"12 and 0" Months Ended June 30, 2018</u> (Therms & Revenue - Thousands, Rate - \$/Therm)

		Actual			Wea	ther Normalize	d	Difference		
	—	Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent	
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
1	Service Charge	220.495	100.12	\$22,076	220.495	100.12	\$22,076	\$0	0.00	
2	Demand Charge	19,103	3.9484	75,426	18,017	3.9401	70,989	(4,437)	(5.88)	
3	Distribution Charge 0-1,000 pre 7/14/97	8,974	0.044573	400	8,974	0.044573	400	0	0.00	
4	Distribution Charge over 1,000 pre 7/14/97	45,479	0.040480	1,841	45,378	0.040482	1,837	(4)	(0.22)	
5	Distribution Charge 0-1,000 post 7/14/97	145,700	0.044688	6,511	145,700	0.044688	6,511	0	0.00	
6	Distribution Charge over 1,000 post 7/14/97	543,108	0.040574	22,036	540,051	0.040578	21,914	(122)	(0.55)	
7	Balancing Charge	361,239	0.084457	30,509	361,999	0.084456	30,573	64	0.21	
8	SBC	743,261	0.042418	31,528	740,103	0.042444	31,413	(115)	(0.36)	
9	Margin Adjustment	743,261	(0.006348)	(4,718)	740,103	(0.006348)	(4,698)	20	(0.42)	
10	Weather Normalization	361,239	0.021645	7,819	361,999	0.021760	7,877	58	0.74	
11	Green Programs Recovery Charge	743,261	0.005456	4,055	740,103	0.005453	4,036	(19)	(0.47)	
12	Tax Adjustment Credit	743,261	0.000000	0	740,103	0.000000	0	Ó	0.00	
13	Green Enabling Mechanism	743,261	0.000000	0	740,103	0.000000	0	0	0.00	
14	Facilities Charges	,		1			1	0	0.00	
15	Minimum			218			218	0	0.00	
16	Miscellaneous			(279)			(279)	0	0.00	
17	Delivery Subtotal	743,261	-	\$197,423	740,103	-	\$192,868	(\$4,555)	(2.31)	
18	Unbilled Delivery	,		(19)	,		(49)	(30)	157.89	
19	Delivery Subtotal w unbilled		-	\$197,404		-	\$192,819	(\$4,585)	(2.32)	
20	,			. ,			. ,		()	
21										
22	Supply									
23	BGSS	270,273	0.501497	\$135,541	268,398	0.502500	\$134,870	(\$671)	(0.50)	
24	Emergency Sales Service	0	0.000000	0	0	0.000000	0	Ú Ó	0.00	
25	5 ,									
26	Miscellaneous			(143)			(143)	0	0.00	
27	Supply Subtotal	270,273	-	\$135,398	268,398	-	\$134,727	(\$671)	(0.50)	
28	Unbilled Supply	-, -		(152)	/		404	556	(365.79)	
29	Supply Subtotal w unbilled		-	\$135,246		-	\$135,131	(\$115)	(0.09)	
30				¢100,±10			<i>Q</i> .000,101	(4.10)	(0.00)	
31	Total Delivery + Supply	743,261		\$332,650	740,103		\$327,950	(\$4,700)	(1.41)	
32		,	=	, ,	,	=	,,	(+ :,: 30)	()	
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55										

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35 Notes:

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

RATE SCHEDULE LVG LARGE VOLUME SERVICE <u>"12 and 0" Months Ended June 30, 2018</u> (Therms & Revenue - Thousands, Rate - \$/Therm)

		Wee	a d		Drenegad		Difference		
	—	Units	ther Normalize		Unito	Proposed	Devenue		
	Delivery	(1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	Units	Rate (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	Percent (8=7/3)
1	Service Charge	220.495	(2)	(3=1 2) \$22,076	(4) 220.495	(5) 148.55	(0=4 5) \$32,755	(7=0-3) \$10,679	(8=773) 48.37
2	Demand Charge	18,017	3.7352	\$22,078 67,297	18,017	4.1313	φ32,755 74,434	7,137	48.37
2	Distribution Charge 0-1,000 pre 7/14/97	8,974	0.041215	370	8,974	0.047013	422	52	14.05
-	0 / 1	,	0.041215	1,785	,			52 172	9.64
4 5	Distribution Charge over 1,000 pre 7/14/97 Distribution Charge 0-1,000 post 7/14/97	45,378 145.700	0.039335 0.041215	6,005	45,378 145,700	0.043130 0.047013	1,957 6,850	845	9.64 14.07
5 6	0 / 1	-,		,	,		,		-
0 7	Distribution Charge over 1,000 post 7/14/97	540,051	0.039335	21,243	540,051	0.043130	23,292	2,049	9.65
1	Balancing Charge	361,999	0.084457	30,573	361,999	0.084457	30,573	0	0.00
8	SBC	740,103	0.041721	30,878	740,103	0.041721	30,878	0	0.00
9	Margin Adjustment	361,999	(0.006338)	(2,294)	361,999	(0.006338)	(2,294)	0	0.00
10	Weather Normalization	361,999	0.021647	7,836	361,999	0.021647	7,836	0	0.00
11	Green Programs Recovery Charge	361,999	0.005563	2,014	361,999	0.005563	2,014	0	0.00
12	Tax Adjustment Credit	361,999	0.000000	0	361,999	0.000000	0	0	0.00
13	Green Enabling Mechanism	361,999	0.000000	\$0	361,999	0.000000	\$0	0	0.00
14	Facilities Charges			1			1	0	0.00
15	Minimum			218			218	0	0.00
16	Miscellaneous			(279)			(279)	(0)	0.05
17	Delivery Subtotal	740,103		\$187,723	740,103		\$208,657	\$20,934	11.15
18	Unbilled Delivery			(48)			(54)	(6)	12.50
19	Delivery Subtotal w unbilled			\$187,675			\$208,603	\$20,928	11.15
20									
21									
22	Supply								
23	BGSS	740,103	0.504041	\$373,042	740,103	0.504041	\$373,042	\$0	0.00
24	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
25	BGSS Contrib. from TSG-F, TSG-NF & CIG	0	0.000000	0	740,103	(0.000319)	(236)	(236)	0.00
26		-		-	-,	(/	()	(/	
27	Miscellaneous			(143)			(143)	0	0.00
28	Supply Subtotal	740,103	-	\$372,899	740,103	-	\$372,663	(\$236)	(0.06)
29	Unbilled Supply	1 10,100		1,118	1 10,100		1,117	(1)	(0.09)
30	Supply Subtotal w unbilled		_	\$374,017			\$373,780	(\$237)	(0.06)
31	Supply Subtotal w unbilled			ψ07+,017			ψ 0 / 0 ,/ 0 0	(\$207)	(0.00)
32	Total Delivery + Supply	740,103		\$561,692	740,103		\$582,383	\$20,691	3.68
33		7-0,105	=	φ001,002	770,100	=	ψ002,000	Ψ20,001	0.00
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34									

35 36 Notes:

37 All customers assumed to be on BGSS.

38 Annualized Weather Normalized Revenue reflects Delivery rates in effect 6/1/2018

39 plus applicable BGSS charges.

RATE SCHEDULE SLG STREET LIGHTING SERVICE "12 and 0" Months Ended June 30, 2018

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

		Actual			Weather Normalized			Difference	
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	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	678.777	0.097200	65.964	678.777	0.097200	65.964	0.000	0.00
7	SBC	678.777	0.043229	29.343	678.777	0.043229	29.343	0.000	0.00
8	Margin Adjustment	678.777	(0.006391)	(4.338)	678.777	(0.006391)	(4.338)	0.000	0.00
9	Green Programs Recovery Charge	0.000	0.000000	3.689	0.000	0.000000	3.689	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			(13.010)			(13.010)	0.000	0.00
15	Delivery Subtotal	678.777		\$385.387	678.777	-	\$385.387	\$0.000	0.00
16	Unbilled Delivery			0.000			0.000	0.000	0.00
17	Delivery Subtotal w unbilled		_	\$385.387		-	\$385.387	\$0.000	0.00
18									
19	Supply								
20	BGSS	247.453	0.530970	\$131.390	247.453	0.530970	\$131.390	\$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			131.390			131.390	0.000	0.00
23	Supply Subtotal	247.453		\$262.780	247.453	-	\$262.780	\$0.000	0.00
24	Unbilled Supply			131.390			131.390	0.000	0.00
25	Supply Subtotal w unbilled		_	\$394.170		-	\$394.170	\$0.000	0.00
26									
27	Total Delivery + Supply	678.777		\$779.557	678.777		\$779.557	\$0.000	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 "12 and 0" 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	16.1114	\$167.430	\$67.338	67.28
2	Double Inverted	0.108	9.4856	1.024	0.108	16.1114	1.740	0.716	69.92
3	Double Upright	0.588	8.3906	4.934	0.588	16.1114	9.474	4.540	92.01
4	Triple prior to 1/1/93	18.096	9.4856	171.651	18.096	16.1114	291.552	119.901	69.85
5	Triple on and after 1/1/93	0.420	61.9958	26.038	0.420	67.4643	28.335	2.297	8.82
6	Distribution Therm Charge	678.777	0.083452	56.645	678.777	0.043982	29.854	(26.791)	(47.30)
7	SBC	678.777	0.041721	28.319	678.777	0.041721	28.319	0.000	0.00
8	Margin Adjustment	678.777	(0.006338)	(4.302)	678.777	(0.006338)	(4.302)	0.000	0.00
9	Green Programs Recovery Charge	678.777	0.005563	3.776	678.777	0.005563	3.776	0.000	0.00
10	Tax Adjustment Credit	678.777	0.000000	0.000	678.777	0.000000	0.000	0.000	0.00
11	Green Enabling Mechanism	678.777	0.000000	0.000	678.777	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			(13.010)			(13.011)	(0.001)	0.01
15	Delivery Subtotal	678.777	_	\$375.167	678.777	_	\$543.167	\$168.000	44.78
16	Unbilled Delivery			0.000			0.000	0.000	0.00
17	Delivery Subtotal w unbilled		_	\$375.167		—	\$543.167	\$168.000	44.78
18									
19	<u>Supply</u>								
20	BGSS	678.777	0.516768	\$350.770	678.777	0.516768	\$350.770	\$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	678.777	(0.000319)	(0.217)	(0.217)	0.00
23	Miscellaneous			131.390		_	131.390	0.000	0.00
24	Supply Subtotal	678.777		\$482.160	678.777	_	\$481.943	(\$0.217)	(0.05)
25	Unbilled Supply			241.080		_	240.972	(0.108)	(0.04)
26	Supply Subtotal w unbilled		_	\$723.240		_	\$722.915	(\$0.325)	(0.04)
27									
28	Total Delivery + Supply	678.777		\$1,098.407	678.777	_	\$1,266.082	\$167.675	15.27
29			_	_		_			

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3132 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 6/1/2018

36 plus applicable BGSS charges.

RATE SCHEDULE CIG COGENERATION INTERRUPTIBLE SERVICE <u>"12 and 0" Months Ended June 30, 2018</u>

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

		Ac	tual		Weat	her 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	0.166	144.58	\$24	0.166	144.58	\$24	\$0	0.00
2	Margin 0-600,000	32,835	0.064413	2,115	32,835	0.064413	2,115	0	0.00
3	Margin over 600,000	8,232	0.054786	451	8,232	0.054786	451	0	0.00
4	Extended Gas Service	0	0.000000	36	0	0.000000	36	0	0.00
5	SBC	42,321	0.039649	1,678	42,321	0.039649	1,678	0	0.00
6	Green Programs Recovery Charge	42,321	0.004938	209	42,321	0.004938	209	0	0.00
7	Tax Adjustment Credit	42,321	0.000000	0	42,321	0.000000	0	0	0.00
8	Green Enabling Mechanism	42,321	0.000000	0	42,321	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	42,321	-	\$4,513	42,321	-	\$4,513	\$0	0.00
13	Unbilled Delivery			(31)			(31)	0	0.00
14	Delivery Subtotal w unbilled		-	\$4,482		-	\$4,482	\$0	0.00
15									
16	<u>Supply</u>								
17	Commodity Component	41,067	0.336596	\$13,823	41,067	0.336596	\$13,823	\$0	0.00
18	Pilot Use	5	1.600000	8	1,249	0.006405	8	0	0.00
19	Penalty Use	1,249		2,360	0		2,360	0	0.00
20	Extended Gas Service	0	0.000000	338	5	67.600000	338	0	0.00
21	Miscellaneous			0			0	0	0.00
22	Supply Subtotal	42,321	-	\$16,529	42,321	-	\$16,529	\$0	0.00
23	Unbilled Supply			(69)			(69)	0	0.00
24	Supply Subtotal w unbilled		-	\$16,460		-	\$16,460	\$0	0.00
25									
26	Total Delivery + Supply	42,321	_	\$20,942	42,321	_	\$20,942	\$0	0.00
27			=			=			
28									
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30 Notes:

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

RATE SCHEDULE CIG COGENERATION INTERRUPTIBLE SERVICE <u>"12 and 0" Months Ended June 30, 2018</u>

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

			Annualized						
		Weath	ner Normalize	d		Proposed		Differe	
		<u>Units</u>	Rate	<u>Revenue</u>	<u>Units</u>	Rate	Revenue	<u>Revenue</u>	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	0.166	139.85	\$23	0.166	184.95	\$31	\$8	34.78
2	Margin 0-600,000	32,835	0.063389	2,081	32,835	0.082799	2,719	638	30.66
3	Margin over 600,000	8,232	0.052013	428	8,232	0.072799	599	171	39.95
4	Extended Gas Service	0	0.150000	0	0	0.150000	0	0	0.00
5	SBC	41,067	0.041721	1,713	41,067	0.041721	1,713	0	0.00
6	Green Programs Recovery Charge	41,067	0.005563	228	41,067	0.005563	228	0	0.00
7	Tax Adjustment Credit	41,067	0.000000	0	41,067	0.000000	0	0	0.00
8	Green Enabling Mechanism	41,067	0.000000	0	41,067	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	41,067	-	\$4,473	41,067	-	\$5,290	\$817	18.27
13	Unbilled Delivery			(31)			(37)	(6)	19.35
14	Delivery Subtotal w unbilled		-	\$4,442		-	\$5,253	\$811	18.26
15									
16	<u>Supply</u>								
17	Commodity Component	41,067	0.314389	\$12,911	41,067	0.314389	\$12,911	\$0	0.00
18	Pilot Use	1,249	1.89	2,361	1,249	1.89	2,361	0	0.00
19	Penalty Use	0		0	0		0	0	0.00
20	Extended Gas Service	5		338	5		338	0	0.00
21	Miscellaneous			0			0	0	0.00
22	Supply Subtotal	42,321	-	\$15,610	42,321	-	\$15,610	\$0	0.00
23	Unbilled Supply			(65)			(65)	0	0.00
24	Supply Subtotal w unbilled		-	\$15,545		-	\$15,545	\$0	0.00
25									
26	Total Delivery + Supply	41,067		\$19,987	41,067		\$20,798	\$811	4.06
27			=			=			

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30 Notes:

31 All customers assumed to be on BGSS.

32 Annualized Weather Normalized Revenue reflects Delivery rates in effect 6/1/2018

33 plus applicable BGSS charges.

RATE SCHEDULE TSG-F FIRM TRANSPORTATION GAS SERVICE <u>"12 and 0" Months Ended June 30, 2018</u>

EXHIBIT P-9G R-2 Schedule SS-G11 R-2 Page 15 of 22

(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)	
1	Service Charge	0.494	554.59	\$273.968	0.494	554.59	\$273.968	\$0.000	0.00	
2	Demand Charge	487	1.9222	936.116	487	1.9222	936.116	0.000	0.00	
3	Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00	
4	Distribution Charge	25,950	0.067753	1,758.203	25,950	0.067753	1,758.203	0.000	0.00	
5	Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00	
6	SBC	25,950	0.042891	1,113.032	25,950	0.042891	1,113.032	0.000	0.00	
7	SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00	
8	Margin Adjustment	25,950	(0.006365)	(165.172)	25,950	(0.006365)	(165.172)	0.000	0.00	
9	Margin Adjustment, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00	
10	Green Programs Recovery Charge	25,950	0.005415	140.525	25,950	0.005415	140.525	0.000	0.00	
11	Green Programs Recovery Charge, Agreemen	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00	
12	Tax Adjustment Credit	25,950	0.000000	0.000	25,950	0.000000	0.000	0.000	0.00	
13	Green Enabling Mechanism	25,950	0.000000	0.000	25,950	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			(54.034)			(54.034)	0.000	0.00	
17	Delivery Subtotal	25,950		4,002.638	25,950		4,002.638	0.000	0.00	
18	Unbilled Delivery			35.711			35.711	0.000	0.00	
19	Delivery Subtotal w unbilled		—	4,038.35		—	4,038.35	0.000	0.00	
20										
21	<u>Supply</u>									
22	Commodity Charge, BGSS	0	0.000000	\$0.000	0	0.000000	\$0.000	\$0.000	0.00	
23	Emergency Sales Service	363	0.552232	200.243	363	0.552232	200.243	0.000	0.00	
24	Miscellaneous			0.000			0.000	0.000	0.00	
25	Supply Subtotal	363	_	\$200.243	363	_	\$200.243	\$0.000	0.00	
26	Unbilled Supply			0.000			0.000	0.000	0.00	
27	Supply Subtotal w unbilled		_	\$200.243		_	\$200.243	\$0.000	0.00	
28										
29	Total Delivery + Supply	25,950	_	\$4,238.592	25,950	_	\$4,238.592	\$0.000	0.00	
30			—			—				

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>"12 and 0" Months Ended June 30, 2018</u>

EXHIBIT P-9G R-2 Schedule SS-G11 R-2 Page 16 of 22

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

			Annualized her Normalize	ed		Proposed	l	Differer	ice
		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	0.494	536.08	\$264.824	0.494	795.40	\$392.928	\$128.104	48.37
2	Demand Charge	487	1.8550	903.385	487	2.0907	1,018.171	114.786	12.71
3	Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00
4	Distribution Charge	25,950	0.070907	1,840.037	25,950	0.079918	2,073.872	233.835	12.71
5	Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
6	SBC	25,950	0.041721	1,082.660	25,950	0.041721	1,082.660	0.000	0.00
7	SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
8	Margin Adjustment	25,950	(0.006338)	(164.471)	25,950	(0.006338)	(164.471)	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	25,950	0.005563	144.360	25,950	0.005563	144.360	0.000	0.00
11	Green Programs Recovery Charge, Agreemen	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
12	Tax Adjustment Credit	25,950	0.000000	0.000	25,950	0.000000	0.000	0.000	0.00
13	Green Enabling Mechanism	25,950	0.000000	0.000	25,950	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			(54.034)			(54.012)	0.022	(0.04)
17	Delivery Subtotal	25,950		4,016.761	25,950		4,493.508	476.747	11.87
18	Unbilled Delivery			35.837			40.090	4.253	11.87
19	Delivery Subtotal w unbilled		_	4,052.598			4,533.598	481.000	11.87
20									
21	<u>Supply</u>								
22	Commodity Charge, BGSS-F	25,950	0.499730	\$12,968.000	25,950	0.499730	\$12,968.000	\$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	25,950	_	\$12,968.000	25,950		\$12,968.000	\$0.000	0.00
26	Unbilled Supply			0.000			0.000	0.000	0.00
27	Supply Subtotal w unbilled		_	\$12,968.000			\$12,968.000	\$0.000	0.00
28									
29	Total Delivery + Supply	25,950	_	\$17,020.598	25,950		\$17,501.598	\$481.000	2.83
30			=			-			

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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 6/1/2018

37 plus applicable BGSS charges.

<u>"12 and 0" Months Ended June 30, 2018</u> (Therms & Revenue - Thousands, Rate - \$/Therm)

			Actual		Weather Normalized			Difference		
	—	Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent	
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
1	Service Charge	2.218	553.65	\$1,228	2.218	553.65	\$1,228	\$0	0.00	
2	Dist Charge 0-50,000	99,839	0.049790	4,971	99,839	0.049790	4,971	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	67,427	0.115770	7,806	67,427	0.115770	7,806	0	0.00	
5	Dist Charge over 50,000, Agreements	11,318	0.023502	266	11,318	0.023502	266	0	0.00	
6	SBC	167,266	0.042148	7,050	167,311	0.042137	7,050	0	0.00	
7	SBC, Agreements	11,918	0.042876	511	11,918	0.042876	511	0	0.00	
8	Green Programs Recovery Charge	167,311	0.004847	811	167,311	0.004847	811	0	0.00	
9	Green Programs Recovery Charge, Agreements	11,918	0.005370	64	11,918	0.005370	64	0	0.00	
10	Tax Adjustment Credit	167,311	0.000000	0	167,311	0.000000	0	0	0.00	
11	Green Enabling Mechanism	167,311	0.000000	0	167,311	0.000000	0	0	0.00	
12	Facilities Charges			5			5	0	0.00	
13	Minimum			0			0	0	0.00	
14	Miscellaneous			(970)		_	(277)	693	(71.44)	
15	Delivery Subtotal	179,184	_	\$21,756	179,229	_	\$22,449	\$693	3.19	
16	Unbilled Delivery			(7,554)			(7,554)	0	0.00	
17	Delivery Subtotal w unbilled		_	\$14,202		_	\$14,895	\$693	4.88	
18										
19	Supply									
20	Commodity Charge, BGSS-I	7,980	0.496867	\$3,965	7,980	0.496867	\$3,965	\$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	19	48.578947	923	19	48.578947	923	0	0.00	
24	Miscellaneous			2		_	2	0	0.00	
25	Supply Subtotal	8,025		\$4,937	8,025	_	\$4,937	\$0	0.00	
26	Unbilled Supply			(167)		_	(167)	0	0.00	
27	Supply Subtotal w unbilled			\$4,770		_	\$4,770	\$0	0.00	
28										
29	Total Delivery + Supply	179,184	_	\$18,972	179,229	_	\$19,665	\$693	3.65	
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>"12 and 0" Months Ended June 30, 2018</u>

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

		We	Annualized ather 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	2.218	536.08	` \$1,189	2.218	795.40	\$1,764	\$575	48.36
2	Dist Charge 0-50,000	99,839	0.070731	7,062	99,839	0.092135	9,199	2,137	30.26
3	Dist Charge 0-50,000, Agreements	600	0.023333	14	600	0.023333	14	0	0.00
4	Dist Charge over 50,000	67,427	0.070731	4,769	67,427	0.092135	6,212	1,443	30.26
5	Dist Charge over 50,000, Agreements	11,318	0.023502	266	11,318	0.023502	266	0	0.00
6	SBC	167,266	0.041721	6,979	167,266	0.041721	6,979	0	0.00
7	SBC, Agreements	11,918	0.042876	511	11,918	0.042876	511	0	0.00
8	Green Programs Recovery Charge	167,266	0.005563	931	167,266	0.005563	931	0	0.00
9	Green Programs Recovery Charge, Agreements	11,918	0.005370	64	11,918	0.005370	64	0	0.00
10	Tax Adjustment Credit	167,266	0.000000	0	167,266	0.000000	0	0	0.00
11	Green Enabling Mechanism	167,266	0.000000	0	167,266	0.000000	0	0	0.00
12	Facilities Charges			5			5	0	0.00
13	Minimum			0			0	0	0.00
14	Miscellaneous			(277)		_	(277)	0	0.00
15	Delivery Subtotal	179,184		\$21,513	179,184		\$25,668	\$4,155	19.31
16	Unbilled Delivery			(7,239)		_	(8,637)	(1,398)	19.31
17	Delivery Subtotal w unbilled			\$14,274			\$17,031	\$2,757	19.31
18									
19	Supply								
20	Commodity Charge, BGSS-I	179,184	0.464338	\$83,202	179,184	0.464338	\$83,202	\$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	19	0.631579	12	19	0.631579	12	0	0.00
24	Miscellaneous			2		_	2	0	0.00
25	Supply Subtotal	179,229		\$83,265	179,229		\$83,265	\$0	0.00
26	Unbilled Supply		_	(2,817)		-	(2,817)	0	0.00
27	Supply Subtotal w unbilled			\$80,448		_	\$80,448	\$0	0.00
28		470.404		A O 4 T OO	170.463		\$07.470	A O 7	
29	Total Delivery + Supply	179,184	=	\$94,722	179,184	=	\$97,479	\$2,757	2.91
30									

30

31

32

33 Notes:

34 All customers assumed to be on BGSS.

35 Annualized Weather Normalized Revenue reflects Delivery rates in effect 6/1/2018

36 plus applicable BGSS charges.

Filing "12 and 0"

RATE SCHEDULE CSG CONTRACT SERVICES 2 and 0" Months Ended June 30.2

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"12 and 0" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

		Actual		Weath	er Normalized		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 - Power	0.0800	762.50	\$61	0.0800	762.50	\$61	\$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	0.1090	816.51	89	0.1090	816.51	89	0	0.00
4 Distribution Charge - Power	599,445	0.006051	3,627	599,445	0.006051	3,627	0	0.00
5 Distribution Charge - Power- Non Firm	4,755	0.071924	342	4,755	0.071924	342	0	0.00
6 Distribution Charge - Other	185,648	0.011904	2,210	185,648	0.011904	2,210	0	0.00
7 Maintenance - Power	599,445	0.000142	85	599,445	0.000142	85	0	0.00
8 Maintenance - Power- Non Firm	4,755	0.000000	0	4,755	0.000000	0	0	0.00
9 Maintenance - Other	185,648	0.000113	21	185,648	0.000113	21	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	789,848	0.001241	980	789,848	0.001241	980	0	0.00
14 Green Programs Recovery Charge	789,848	0.000189	149	789,848	0.000189	149	0	0.00
15 Tax Adjustment Credit	789,848	0.000000	0	789,848	0.000000	0	0	0.00
16 Green Enabling Mechanism	789,848	0.000000	0	789,848	0.000000	ů 0	0	0.00
17 Facilities Chg.	705,040	0.000000	840	703,040	0.000000	840	0	0.00
18 Minimum			271			271	0	0.00
19 Sales Tax Discount - Delivery			(428)			(428)	0	0.00
20 Misc.			. ,			()	0	0.00
	700.040	-	<u> </u>	700.040		<u>300</u> 8,554	0	
	789,848		,	789,848				0.00
22 Unbilled Delivery	700.040	-	(102)	700.040		(102)	0	0.00
23 Delivery Subtotal w/ Unbilled	789,848		8,452	789,848		8,452	0	0.00
24								
25 Supply:								
26 BGSS-Firm - Power	0	0.000000	0	0	0.000000	0	0	0.00
27 BGSS-Firm - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
28 BGSS-Firm - Other	0	0.000000	0	0	0.000000	0	0	0.00
29								
30 BGSS-Interruptible - Power	0	0.000000	0	0	0.000000	0	0	0.00
31 BGSS-Interruptible - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
32 BGSS-Interruptible - Other	0	0.000000	0	0	0.000000	0	0	0.00
33								
34 Emergency Sales Svc Power	0	0.000000	0	0	0.000000	0	0	0.00
35 Emergency Sales Svc Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
36 Emergency Sales Svc - Other	0	0.000000	0	0	0.000000	0	0	0.00
37								
38 Pilot Use	0	0.00	0	0	0.000000	0	0	0.00
39 Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
40 Misc.			0			0	0	0.00
41 Supply Subtotal	0	-	0	0		0	0	0.00
42 Unbilled Supply			0			0	0	0.00
43 Supply Subtotal w/ Unbilled	0		0	0		0	0	0.00
44	-		-	-		-	-	
45 Total Delivery & Supply			8,452			8,452	0	0.00
46			-,			-,	Ŭ	
47 Notes								

47 Notes:

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

Filing "12 and 0"

RATE SCHEDULE CSG CONTRACT SERVICES

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<u>"12 and 0" Months Ended June 30, 2018</u> (Therms & Revenue - Thousands, Rate - \$/Therm)

			Annualized						
		Weat	ther Normalize	ed		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 - Power	0.0800	536.08	\$43	0.0800	795.40	\$64	\$21	48.84
2	Service Charge - Power- Non Firm	0.0120	536.08	6	0.0120	795.40	10	4	66.67
3	Service Charge - Other	0.1090	536.08	58	0.1090	795.40	87	29	50.00
4	Distribution Charge - Power	599,445	0.006051	3,627	599,445	0.006051	3,627	0	0.00
5	Distribution Charge - Power- Non Firm	4,755	0.070731	336	4,755	0.092135	438	102	30.36
6	Distribution Charge - Other	185,648	0.011904	2,210	185,648	0.011904	2,210	0	0.00
7	Maintenance - Power	599,445	0.000142	85	599,445	0.000142	85	0	0.00
8	Maintenance - Power- Non Firm	4,755	0.000000	0	4,755	0.000000	0	0	0.00
9	Maintenance - Other	185,648	0.000113	21	185,648	0.000113	21	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	789.848	0.041721	980	789.848	0.041721	980	0	0.00
14	Green Programs Recovery Charge	789,848	0.005563	149	789,848	0.005563	149	0	0.00
15	Tax Adjustment Credit	789,848	0.000000	0	789,848	0.000000	0	0	0.00
16	Green Enabling Mechanism	789,848	0.000000	0 0	789,848	0.000000	Õ	0 0	0.00
17	Facilities Chg.	100,010	0.000000	840	100,010	0.000000	840	0	0.00
18	Minimum			271			271	0	0.00
19	Sales Tax Discount - Delivery			(428)			(428)	0	0.00
20	Misc.			300			300	0	0.00
21	Delivery Subtotal	789,848	-	8,498	789,848	-	8,654	156	1.84
22	Unbilled Delivery	703,040		(101)	703,040		(103)	(2)	1.98
22	Delivery Subtotal w/ Unbilled	789,848	-	8,397	789,848	-	8,551	154	1.83
24	Delivery Subtotal W/ Oribilied	703,040		0,337	703,040		0,001	104	1.05
24 25	Supply								
25	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
27	BGSS-Firm - Other	0	0.000000	0	0	0.000000	0	0	0.00
	BG35-Film - Other	0	0.000000	0	0	0.000000	0	0	0.00
29	BCCC Interruptible Device	0	0.00000	0	0	0.000000	0	0	0.00
30	BGSS-Interruptible - Power	0	0.000000		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		0		0	0		0	•	0.00
34	Emergency Sales Svc Power	0	0.000000	0	0	0.000000	0	0	0.00
35	Emergency Sales Svc Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
36	Emergency Sales Svc - Other	0	0.000000	0	0	0.000000	0	0	0.00
37									
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.	19	_	0	19		0	0	0.00
41	Supply Subtotal	45		49	45		49.140	0	0.00
42	Unbilled Supply	0	_	0	0		0	0	0.00
43	Supply Subtotal w/ Unbilled	45	-	49	45		49.140	0	0.00
44	•								
45	Total Delivery & Supply	789,893		8,446	789,893		8,600	154.00	1.82

		Present		Proposed	
		<u>Charge</u>	<u>Charge</u> Including		Charge Including
Rate Sche	dule	without/SUT	<u>SUT</u>	Charge without/SUT	<u>SUT</u>
RSG	Service Charge	\$5.46	\$5.82	\$7.79	\$8.31
	Distribution Charges	\$0.300343	\$0.320241	\$0.402568	\$0.429238
	Balancing Charge	\$0.084457	\$0.090052	\$0.084457	\$0.090052
	Off-Peak Use	\$0.150172	\$0.160120	\$0.201284	\$0.214619
GSG	Service Charge	\$11.28	\$12.03	\$16.74	\$17.85
	Distribution Charge - Pre July 14, 1997	\$0.247071	\$0.263439	\$0.309942	\$0.330476
	Distribution Charge - All Others	\$0.247071	\$0.263439	\$0.309942	\$0.330476
	Balancing Charge	\$0.084457	\$0.090052	\$0.084457	\$0.090052
	Off-Peak Use Dist Charge - Pre July 14, 1997	\$0.123536	\$0.131720	\$0.154971	\$0.165238
	Off-Peak Use Dist Charge - All Others	\$0.123536	\$0.131720	\$0.154971	\$0.165238
LVG	Service Charge	\$100.12	\$106.75	\$148.55	\$158.39
	Demand Charge	\$3.7352	\$3.9827	\$4.1313	\$4.4050
	Distribution Charge 0-1,000 pre July 14, 1997	\$0.041215	\$0.043945	\$0.047013	\$0.050128
	Distribution Charge over 1,000 pre July 14, 1997	\$0.039335	\$0.041941	\$0.043130	\$0.045987
	Distribution Charge 0-1,000 post July 14, 1997	\$0.041215	\$0.043945	\$0.047013	\$0.050128
	Distribution Charge over 1,000 post July 14, 1997	\$0.039335	\$0.041941	\$0.043130	\$0.045987
	Balancing Charge	\$0.084457	0.090052	\$0.084457	\$0.090052
SLG	Single-Mantle Lamp	\$9.6316	\$10.2697	\$16.1114	\$17.1788
	Double-Mantle Lamp, inverted	\$9.4856	\$10.1140	\$16.1114	\$17.1788
	Double Mantle Lamp, upright	\$8.3906	\$8.9465	\$16.1114	\$17.1788
	Triple-Mantle Lamp, prior to January 1, 19933	\$9.4856	\$10.1140	\$16.1114	\$17.1788
	Triple-Mantle Lamp, on and after January 1, 1993	\$61.9958	\$66.1030	\$67.4643	\$71.9338
	Distribution Therm Charge	\$0.083452	\$0.088981	\$0.043982	\$0.046896

Gas Tariff Rates

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		Present		Proposed	
			<u>Charge</u>		Charge Including
		Charge	Including SUT	Charge	<u>Charge Including</u> SUT
TSG-F	Service Charge	\$536.08	\$571.60	\$795.40	<u>501</u> \$848.10
	Demand Charge	\$1.8550	\$1.9779	\$2.0907	\$2.2292
	Distribution Charges	\$0.070907	\$0.075605	\$0.079918	\$0.085213
TSG-NF	Service Charge	\$536.08	\$571.60	\$795.40	\$848.10
	Distribution Charge 0-50,000	\$0.070731	\$0.075417	\$0.092135	\$0.098239
	Distribution Charge over 50,000	\$0.070731	\$0.075417	\$0.092135	\$0.098239
	Special Provision (d)	\$1.89	\$2.02	\$1.89	\$2.02
CIG	Service Charge	\$139.85	\$149.12	\$184.95	\$197.20
	Distribution Charge 0-600,000	\$0.063389	\$0.067589	\$0.082799	\$0.088284
	Distribution Charge over 600,000	\$0.052013	\$0.055459	0.072799	\$0.077622
	Special Provision (c) 1st para	\$1.89	\$2.02	\$1.89	\$2.02
BGSS RSG	Commodity Charge including Losses	\$0.346015	\$0.368938	\$0.345252	\$0.368125
CSG		\$536.08	\$571.60	\$795.40	\$848.10

Filin	g "12 and 0"		COMPARISON OF TYPICAL BILLS Rate Schedule RSG										SS-G12 R-2 Page 1 of 3
								nnual Usages					
	Units		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2 3	Therm Usage Balancing Therms		910 562	102 19	357 140	551 265	691 352	813 426	934 497	1,069 576	1,228 666	1,460 797	2,217 1,121
3	Balancing memis		502	19	140	200	352	420	497	576	000	191	1,121
4 5													
6		Total	910	102	357	551	691	813	934	1,069	1,228	1,460	2,217
7			0.0					0.0		1,000	.,	1,100	_,
8	Average Therm Use		76	9	30	46	58	68	78	89	102	122	185
9	C C												
10													
11	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 \$800.32	37.72 \$146.98	131.75 \$347.37	203.22 \$503.56	254.98 \$616.19	300.13 \$714.17	344.70 \$810.74	394.47 \$918.60	453.15	538.67	818.00
14 15			\$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
16													
17													
18	Proposed Bill												
19	Total Delivery		\$514.80	\$141.37	\$253.44	\$342.50	\$406.51	\$462.09	\$516.79	\$577.91	\$649.57	\$753.88	\$1,083.02
20	Total Supply		334.99	37.64	131.46	202.78	254.42	299.46	343.94	393.60	452.15	537.48	816.20
21	Totals		\$849.79	\$179.01	\$384.90	\$545.28	\$660.93	\$761.55	\$860.73	\$971.51	\$1,101.72	\$1,291.36	\$1,899.22
22													
23													
24													
25	Increase Amount		¢ E0.04	\$20.44	¢07.00	¢ 40.40	¢45.00	¢ 40.05	¢ 50.75	¢ 50.70	¢57.05	¢c0 F4	\$79.52
26 27	Delivery Supply		\$50.21 (0.74)	\$32.11 (0.08)	\$37.82 (0.29)	\$42.16 (0.44)	\$45.30 (0.56)	\$48.05 (0.67)	\$50.75 (0.76)	\$53.78 (0.87)	\$57.35 (1.00)	\$62.54 (1.19)	\$79.52 (1.80)
27	Totals		\$49.47	\$32.03	\$37.53	\$41.72	\$44.74	\$47.38	\$49.99	\$52.91	\$56.35	\$61.35	\$77.72
29	1 otalo		φ10.11	<i>402.00</i>	φ07.00	ψ11.7 <i>2</i>	φ11.71	φ11.00	φ10.00	Q02.01	φ00.00	\$ 01.00	<i>Q(1),12</i>
30													
31													
32	Increase Percent												
33	Delivery		10.8	29.4	17.5	14.0	12.5	11.6	10.9	10.3	9.7	9.0	7.9
34	Supply		(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
35	Totals		6.2	21.8	10.8	8.3	7.3	6.6	6.2	5.8	5.4	5.0	4.3
36													
37													
38 39		Natas	Bills include SU	т									
39		Notes:											

Filin	g "12 and 0"			COMPARISON OF TYPICAL BILLS Rate Schedule RSG Excluding Tax Adjustment Credit									Schedule SS-G12 R-2A Page 1 of 3	
							Α	nnual Usages						
	<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10	
1	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		TOLAI	910	102	357	551	091	015	534	1,009	1,220	1,400	2,217	
. 8	Average Therm Use		76	9	30	46	58	68	78	89	102	122	185	
9	0													
10														
11	Present Bill													
12			\$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			\$593.59	\$150.22	\$284.36	\$390.19	\$466.35	\$532.52	\$597.68	\$670.48	\$755.91	\$880.29	\$1,274.98	
20			334.99	37.64	131.46	202.78	254.42	299.46	343.94	393.60	452.15	537.48	816.20	
21	Totals		\$928.58	\$187.86	\$415.82	\$592.97	\$720.77	\$831.98	\$941.62	\$1,064.08	\$1,208.06	\$1,417.77	\$2,091.18	
22					• · · • • • -		*		•••••	• .,• • •	•••,=•••••	• .,	•_,••	
23														
24														
25	Increase Amount													
26			\$129.00	\$40.96	\$68.74	\$89.85	\$105.14	\$118.48	\$131.64	\$146.35	\$163.69	\$188.95	\$271.48	
27	Supply		(0.74)	(0.08)	(0.29)	(0.44)	(0.56)	(0.67)	(0.76)	(0.87)	(1.00)	(1.19)	(1.80)	
28	Totals		\$128.26	\$40.88	\$68.45	\$89.41	\$104.58	\$117.81	\$130.88	\$145.48	\$162.69	\$187.76	\$269.68	
29														
30														
31 32	Increase Percent													
32			27.8	37.5	31.9	29.9	29.1	28.6	28.2	27.9	27.6	27.3	27.1	
33	Supply		(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
35			16.0	27.8	(0.2)	17.8	17.0	16.5	16.1	(0.2)	(0.2)	(0.2)	14.8	
36			10.0	27.0	15.7	17.0	17.0	10.5	10.1	10.0	10.0	10.0	14.0	
37														
38														
39		Not	tes: Bills include SU	т										

Filing	g "12 and 0"		COMPARISON OF TYPICAL BILLS Rate Schedule GSG										Schedule SS-G12 R-2 Page 2 of 3	
							A	nnual Usages						
	Units		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10	
1	Service Charge		12	12	12	12	12	12	12	12	12	12	12	
2	Therm Usage		2,110	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816	
3	Balancing Therms		1,228	27	140	279	457	662	911	1,225	1,659	2,227	3,424	
4														
5														
6		Total	2,110	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816	
7														
8	Average Therm Use		176	11	30	50	74	103	141	196	285	440	818	
9														
10														
11	Present Bill													
12	Total Delivery		\$931.23	\$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		1,138.32	70.14	192.80	322.69	477.90	665.13	915.47	1,270.45	1,846.24	2,848.60	5,295.81	
14			\$2,069.55	\$257.45	\$462.72	\$682.29	\$945.97	\$1,262.96	\$1,683.97	\$2,276.59	\$3,229.23	\$4,866.37	\$8,842.11	
15														
16														
17														
18	Proposed Bill		• · · · · ·											
19	Total Delivery		\$1,142.54	\$265.89	\$363.74	\$469.57	\$597.32	\$750.35	\$952.12	\$1,233.87	\$1,682.27	\$2,441.60	\$4,274.22	
20	Total Supply		1,137.61	70.09	192.68	322.48	477.60	664.71	914.90	1,269.65	1,845.08	2,846.80	5,292.47	
21	Totals		\$2,280.15	\$335.98	\$556.42	\$792.05	\$1,074.92	\$1,415.06	\$1,867.02	\$2,503.52	\$3,527.35	\$5,288.40	\$9,566.69	
22														
23														
24	Increase Amount													
25	Increase Amount		¢044.04	¢70 го	¢00.00	¢400.07	¢400.05	¢450.50	¢400.00	¢007 70	¢000.00	¢400.00	¢707.00	
26 27	Delivery		\$211.31	\$78.58	\$93.82	\$109.97	\$129.25	\$152.52 (0.42)	\$183.62	\$227.73	\$299.28	\$423.83	\$727.92	
	Supply Totals		(0.71) \$210.60	(0.05) \$78.53	(0.12) \$93.70	(0.21) \$109.76	(0.30) \$128.95	\$152.10	(0.57) \$183.05	(0.80) \$226.93	(1.16) \$298.12	(1.80) \$422.03	(3.34) \$724.58	
28 29	IUlais		φ210.60	Φ10.03	φ93.7U	\$109.76	⊅1∠0.95	φ152.1U	\$103.05	⊅∠∠0.93	JZ90.12	Φ 4∠∠.03	⊅ 1∠4.08	
29 30														
30 31														
32	Increase Percent													
33	Delivery		22.7	42.0	34.8	30.6	27.6	25.5	23.9	22.6	21.6	21.0	20.5	
33			22.1	42.0	34.0	30.6	27.0	25.5	23.9	22.0	21.0	21.0	20.5	

40

Bills include SUT Notes:

(0.1)

10.2

(0.1)

30.5

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

(0.1)

20.2

(0.1)

16.1

(0.1)

13.6

(0.1)

12.0

(0.1)

10.9

(0.1)

10.0

(0.1)

9.2

(0.1)

8.7

(0.1)

8.2

Filing	g "12 and 0"		COMPARISON OF TYPICAL BILLS Rate Schedule GSG Excluding Tax Adjustment Credit									Schedule SS-G12 R-2A 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		2,110	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
3	Balancing Therms		1,228	27	140	279	457	662	911	1,225	1,659	2,227	3,424
4													
5 6		Total	2,110	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
7		Total	2,110	130	357	596	000	1,235	1,097	2,355	3,422	5,200	9,010
8	Average Therm Use		176	11	30	50	74	103	141	196	285	440	818
9													
10													
11	Present Bill Total Delivery		\$931.23	\$187.31	\$269.92	\$359.60	\$468.07	\$597.83	\$768.50	¢4.000.4.4	\$1,382.99	\$2,017.77	\$3,546.30
12 13	Total Supply		\$931.23 1,138.32	\$187.31 70.14	\$269.92 192.80	\$359.60 322.69	\$468.07 477.90	\$597.83 665.13	\$768.50 915.47	\$1,006.14 1,270.45	\$1,382.99 1,846.24	\$2,017.77 2,848.60	\$3,546.30 5,295.81
14	Total Supply		\$2,069.55	\$257.45	\$462.72	\$682.29	\$945.97	\$1,262.96	\$1,683.97	\$2,276.59	\$3,229.23	\$4,866.37	\$8,842.11
15			φ2,005.55	φ207.40	ψ+02.72	φ002.23	ψ0+0.07	ψ1,202.50	ψ1,000.07	ψ2,270.00	ψ0,220.20	φ4,000.07	φ0,0 4 2.11
16													
17													
18	Proposed Bill												
19	Total Delivery		\$1,142.54	\$265.89	\$363.74	\$469.57	\$597.32	\$750.35	\$952.12	\$1,233.87	\$1,682.27	\$2,441.60	\$4,274.22
20	Total Supply		1,137.61	70.09	192.68	322.48	477.60	664.71	914.90	1,269.65	1,845.08	2,846.80	5,292.47
21	Totals		\$2,280.15	\$335.98	\$556.42	\$792.05	\$1,074.92	\$1,415.06	\$1,867.02	\$2,503.52	\$3,527.35	\$5,288.40	\$9,566.69
22													
23													
24 25	Increase Amount												
25	Delivery		\$211.31	\$78.58	\$93.82	\$109.97	\$129.25	\$152.52	\$183.62	\$227.73	\$299.28	\$423.83	\$727.92
20	Supply		(0.71)	(0.05)	(0.12)	(0.21)	(0.30)	(0.42)	(0.57)	(0.80)	(1.16)	(1.80)	(3.34)
28	Totals		\$210.60	\$78.53	\$93.70	\$109.76	\$128.95	\$152.10	\$183.05	\$226.93	\$298.12	\$422.03	\$724.58
29			• • • • •	• • • • •	• • • •	• • • •	• • • • •		• • • • • •		• • •	•	• • • •
30													
31													
32	Increase Percent												
33	Delivery		22.7	42.0	34.8	30.6	27.6	25.5	23.9	22.6	21.6	21.0	20.5
34	Supply		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
35	Totals		10.2	30.5	20.2	16.1	13.6	12.0	10.9	10.0	9.2	8.7	8.2
36 37													
38													
39		Notes:	Bills include SU	т									
00		10003.	East Land										

Filing	"12 and 0"	COMPARISON OF TYPICAL BILLS Rate Schedule LVG									Schedule SS-G12 R-2 Page 3 of 3		
		Annual Usages											
	<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge		12	12	12	12	12	12		12	12	12	12
2	Therm Usage (0-1,000)		8,418	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+)		31,860	888	2,918	5,188	7,615	10,566	14,633	19,820	28,795	46,581	186,334
4	Demand Therms		981	210	315	396	484	560	694	839	1,077	1,580	4,409
5 6	Balancing Therms		19,701	2,572	4,735	6,444	7,917	9,199	11,235	13,628	17,691	26,194	56,460
7 8		Total	40,278	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		3,357	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
11 12													
12	Present Bill												
14	Total Delivery		\$10,881.53	\$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
15	Total Supply		21,646.76	3,544.60	5,799.51	7,272.82	8,801.05	10,663.82	13,026.03	16,084.01	21.156.23	30,956.51	106,363.27
16			\$32,528.29	\$6,528.46	\$9,810.85	\$12,033.82	\$14,324.43	\$16,932.86	\$20,435.13	\$24,829.45	\$32,117.76	\$46,446.65	\$148,557.38
17													
18													
19													
20	Proposed Bill		A (A A A A A	AA BA A A	• • • • • • •	A- - - - - - - - - -	AA 4 AA AA	A- - - - - - - - - -	AA A A	•••••	.		• • = = • • = =
21	Total Delivery		\$12,096.45	\$3,731.02	\$4,824.55	\$5,620.33	\$6,432.36	\$7,225.30	\$8,440.33	\$9,862.00	\$12,217.75	\$17,033.73	\$45,501.57
22 23	Total Supply Totals		21,633.07 \$33,729,52	3,542.36 \$7.273.38	5,795.85 \$10,620.40	7,268.22 \$12,888.55	8,795.49 \$15,227.85	10,657.08 \$17,882.38	13,017.79 \$21,458.12	16,073.84 \$25,935.84	21,142.85 \$33,360.60	30,936.94 \$47,970.67	106,296.04 \$151,797.61
23	Totals		φ 33 ,729.32	φ1,213.30	\$10,020.40	φ12,000.00	\$15,227.65	φ17,002.30	φ21,400.1Z	φ20,935.04	φ33,300.00	\$47,970.07	\$151,797.01
25													
26													
27	Increase Amount												
28	Delivery		\$1,214.92	\$747.16	\$813.21	\$859.33	\$908.98	\$956.26	\$1,031.23	\$1,116.56	\$1,256.22	\$1,543.59	\$3,307.46
29	Supply		(13.69)	(2.24)	(3.66)	(4.60)	(5.56)	(6.74)	(8.24)	(10.17)	(13.38)	(19.57)	(67.23)
30	Totals		\$1,201.23	\$744.92	\$809.55	\$854.73	\$903.42	\$949.52	\$1,022.99	\$1,106.39	\$1,242.84	\$1,524.02	\$3,240.23
31													
32 33													
33	Increase Percent												
35	Delivery		11.2	25.0	20.3	18.0	16.5	15.3	13.9	12.8	11.5	10.0	7.8
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		3.7	11.4	8.3	7.1	6.3	5.6	5.0	4.5	3.9	3.3	2.2
38													
39													
40				_									
41 42		Notes:	Bills include SL		la of quatamar	a a a a m a n t a d h	u oppual tharm						

Filing	"12 and 0"	COMPARISON OF TYPICAL BILLS Rate Schedule LVG Excluding Tax Adjustment Credit								Schedule SS-G12 R-2A Page 3 of 3			
			Annual Usages										
	<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Service Charge		12	12	12	12	12		12	12	12		12
2	Therm Usage (0-1,000)		8,418	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+)		31,860	888	2,918	5,188	7,615	,	14,633	19,820	28,795	46,581	186,334
4	Demand Therms		981	210	315	396	484	560	694	839	1,077	1,580	4,409
5 6	Balancing Therms		19,701	2,572	4,735	6,444	7,917	9,199	11,235	13,628	17,691	26,194	56,460
7 8		Total	40,278	6,595	10,791	13,532	16,376	19,842	24,237	29,927	39,365	57,601	197,910
9	Average Theres I les		0.057	550	000	1 400	4 005	4.054	0.000	0.404	0.000	1 000	40,400
10 11	Average Therm Use		3,357	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
12													
13	Present Bill												
14	Total Delivery		\$10,881.53	\$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
15	Total Supply		21,646.76	3,544.60	5,799.51	7,272.82	8,801.05	10,663.82	13,026.03	16,084.01	21,156.23	30,956.51	106,363.27
16			\$32,528.29	\$6,528.46	\$9,810.85	\$12,033.82	\$14,324.43	\$16,932.86	\$20,435.13	\$24,829.45	\$32,117.76	\$46,446.65	\$148,557.38
17													
18													
19													
20 21	Proposed Bill Total Delivery		\$10,00C 4E	\$3,731.02	¢4 004 EE	\$5,600,00	¢c 400.00	¢7 005 00	¢0 440 22	¢0.962.00	¢10.017.75	¢17 000 70	\$45,501.57
21	Total Supply		\$12,096.45 21,633.07	3,542.36	\$4,824.55 5,795.85	\$5,620.33 7,268.22	\$6,432.36 8,795.49	\$7,225.30 10,657.08	\$8,440.33 13,017.79	\$9,862.00 16,073.84	\$12,217.75 21,142.85	\$17,033.73 30,936.94	106,296.04
22	Totals		\$33,729.52	\$7,273.38	\$10,620.40	\$12,888.55	\$15,227.85	\$17,882.38	\$21,458.12	\$25,935.84	\$33,360.60	\$47,970.67	\$151,797.61
24	Totalo		Q00,720.02	ψr,210.00	φ10,020.40	ψ12,000.00	ψ10,227.00	ψ17,002.00	φ21,-100.12	φ20,000.04	<i>\\</i> 00,000.00	ψ11,010.01	φ101,707.01
25													
26													
27	Increase Amount												
28	Delivery		\$1,214.92	\$747.16	\$813.21	\$859.33	\$908.98	\$956.26	\$1,031.23	\$1,116.56	\$1,256.22	\$1,543.59	\$3,307.46
29	Supply		(13.69)	(2.24)	(3.66)	(4.60)	(5.56)	(6.74)	(8.24)	(10.17)	(13.38)	(19.57)	(67.23)
30	Totals		\$1,201.23	\$744.92	\$809.55	\$854.73	\$903.42	\$949.52	\$1,022.99	\$1,106.39	\$1,242.84	\$1,524.02	\$3,240.23
31 32													
32													
34	Increase Percent												
35	Delivery		11.2	25.0	20.3	18.0	16.5	15.3	13.9	12.8	11.5	10.0	7.8
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		3.7	11.4	8.3	7.1	6.3	5.6	5.0	4.5	3.9	3.3	2.2
38													
39													
40		N. /											
41		Notes:	Bills include SL										

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

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

SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
S	1 SUMMARY OF RESULTS	Sub-Schedule Ref	()		(-)	()	(-)	(-)
S	2 DEVELOPMENT OF RETURN							
S	3							
S	4 RATE BASE							
S	5 Plant in Service							
S	6 Production Plant 304-320	SCH RBP, LN 28	54,051,153	34,404,858	6,551,287	13,095,009	0	0
S	7 Storage Plant 360-363	SCH RBP, LN 33	10,637,156	6,770,805	1,289,280	2,577,071	0	0
S	8 Transmission Plant 365-371	SCH RBP, LN 40	88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,715
S	9 Distribution Plant							
S	10 Land & Structures 374-375	SCH RBP, LN 55	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
S	11 Mains 376	SCH RBP, LN 61	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,416
S	12 Compressor Station Equipment 377	SCH RBP, LN 63	0	0	0	0	0	0
S	13 Meas & Regulating Station Equip 378-379	SCH RBP, LN 68	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,802
S	14 Services 380	SCH RBP, LN 74	2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,255
S	15 Meters 381	SCH RBP, LN 80	257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
S	16 Meter Installations 382	SCH RBP, LN 86	145,989,543	133,096,274	11,675,079	1,217,853	0	337
S	17 House Regulators & Install 383-384	SCH RBP, LN 106	137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
S	18 Industrial Meas & Reg Station Equip 385	SCH RBP, LN 114	83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
S	19 Other Property on Cust Premises 386	SCH RBP, LN 116	0	0	0	0	0	0
S	20 Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	0	0	0	1,521,717	0
S	21 Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	6,514,889	1,277,831	2,947,542	2,027	92,035
S	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	31,712,441
S	23 General Plant E389-E399	SCH RBP, LN 156	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,261
S	24 Common Plant C389-C399	SCH RBP, LN 167	78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,927
S	25 Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 23	5,857,613	5,304,666	462,358	69,991	(54)	20,653
S	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	33,354,996
S	27							
S	28 Less: Reserve for Depreciation and Amorization	SCH RBD, LN 122	2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943	14,575,821
S	29							
S	30 Plus: Rate Base Additions							
S	31 Working Capital	SCH RBO, LN 11	292,311,129	223,410,586	33,745,542	33,908,763	150,654	1,095,583
S	32 Capital Stimulas Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	0	0	0
S	33 Capital Lease Plt & Reserve Deduct	SCH RBO, LN 14	96,280	75,372	10,070	10,372	21	447
S	34 Plus: Rate Base Deductions							
S	35 Customer Advances	SCH RBO, LN 21	(19,722,411)	(14,117,315)	(2,323,075)	(3,188,240)	(3,616)	(90,165)
S	36 Unbilled Revenue	SCH RBO, LN 22	(159,485,336)	(113,199,727)	(19,443,164)	(25,999,188)	(50,892)	(792,366)
S	37 Deferred Income Taxes and Credits	SCH RBO, LN 33	(1,842,391,857)	(1,307,866,346)	(224,604,163)	(300,161,834)	(589,134)	(9,170,381)
S	38							
S	39							
S	40 TOTAL RATE BASE		2,713,760,398	1,968,592,022	340,563,330	394,363,349	419,403	9,822,294
S	41							
S	42							
S	43							
S	44							
S	45							
S	46							
S	47							

S 47 S 48

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

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

SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
•			(1)	(2)	(3)	(4)	(5)	(6)
S	49 SUMMARY OF RESULTS	Sub-Schedule Ref						
S S	50 DEVELOPMENT OF RETURN							
-	51 52 RATE BASE		2 000 554 000	0.077.747.000	407 050 000	500 704 004	700 000	45 044 200
S		SCH RBO, LN 38	3,990,551,989	2,877,747,336	497,356,888	598,704,804	798,655	15,944,306
S S	53 54 OPERATING REVENUES							
s S			007 007 000	050 004 045	405 004 744	400 000 700	500.040	0 774 504
	55 Rate Revenues from Customers	SCH REV, LN 7	887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,561
S	56 Other Operating Revenues	SCH REV, LN 19	50,251,258	47,376,106	1,317,950	1,554,870	172	2,160
S S	57 Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0
	58 Less: Provisions for Rate Refunds	SCH REV, LN 26	0	-	Ŷ	-		0
S	59 TOTAL OPERATING REVENUES		937,478,461	701,280,452	106,642,664	125,248,636	529,988	3,776,721
S S								
	61 OPERATING EXPENSES							
S S	62 Operation and Maintenance Expense		0 000 040	4 400 040	004.000	4 000 004	4 470	54.400
-	63 Gas Production and Supply Expense	SCH E, LN 20	6,899,840	4,136,342	804,023	1,903,831	1,476	54,169
S	64 Storage Expense	SCH E, LN 25	474,404	301,970	57,500	114,934	0	0
S	65 Transmission Expense	SCH E, LN 29	2,558,168	1,538,822	301,852	695,348	474	21,673
S	66 Distribution Expense	SCH E, LN 69	100,930,816	78,501,179	10,160,858	11,677,822	293,545	297,411
S	67 Customer Accounts Expense	SCH E, LN 91	101,220,275	85,474,603	9,412,540	5,936,305	849	395,977
S	68 Customer Service & Information Expense	SCH E, LN 109	2,140,391	1,869,053	203,456	61,038	42	6,803
S	69 Sales Expense	SCH E, LN 115	924,164	802,266	95,341	26,434	16	107
S	70 Administrative and General Expense	SCH E, LN 139	105,459,010	88,151,654	8,249,584	8,604,995	96,349	356,429
S	71 Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	261,558,220	29,434,124	29,318,475	392,751	1,132,569
S	72 Depreciation Expense	SCH DE, LN 10	123,362,242	87,722,253	14,967,295	20,022,885	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	74 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	75 Proforma Expense Adjustments	SCH EO, LN 37	(135,603,371)	(102,075,983)	(14,517,728)	(18,373,508)	(51,684)	(584,468)
S	76 State Income Taxes	SCH TI, LN 61	44,765,042	32,234,465	5,550,526	6,783,900	10,166	185,984
S	77 Federal Income Taxes	SCH TI, LN 67	122,855,470	88,821,611	15,311,848	18,215,732	24,658	481,621
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	79 Income Taxes Deferred in Prior Years	SCH TI, LN 137	0	0	0	0	0	0
S	80 Investment Tax Credit Adjustement (Net)	SCH TI, LN 138	0	0	0	0	0	0
S	81 TOTAL OPERATING EXPENSES		642,177,614	488,327,149	69,838,255	80,944,481	470,888	2,596,842
S			005 000 047	040.050.000	00 004 440	11 00 1 155	50.400	4 470 070
S	83 OPERATING INCOME (RETURN)		295,300,847	212,953,303	36,804,410	44,304,155	59,100	1,179,879
S	84 Plus Operating Income Adjustment	SCH TI, LN 139	0	0	0	0	0	0
S	85 TOTAL NET OPERATING INCOME		295,300,847	212,953,303	36,804,410	44,304,155	59,100	1,179,879
S	86		=		=	=	=	
S	87 RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	88 INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00
S	89							
S	90							
S	91							
S	92							
S	93							
S	94							

s s s 94 95

96

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 3 of 35

SUB-								
SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
NO.	NO. DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)
S S	97 EQUALIZED RETURN AT PROPOSED ROR 98	Sub-Schedule Ref	(1)	(2)	(5)	(4)	(3)	(0)
S S	99 DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS) 100							
S S	101 RATE BASE 102	SCH RBO, LN 38	3,990,551,989	2,877,747,336	497,356,888	598,704,804	798,655	15,944,306
S S	102 103 RATE OF RETURN 104		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S	105 RETURN (RATE BASE * 7.40% ROR) 106		295,300,847	212,953,303	36,804,410	44,304,155	59,100	1,179,879
S S	107 PLUS: 108 OPERATING EXPENSES							
S	109 Total Operation and Maintenance Expense	SCH E, LN 141 SCH DE, LN 10	321,836,138	261,558,220	29,434,124	29,318,475	392,751	1,132,569
S S	111 Amortization Expense	SCH DE, LN 25	123,362,242 (12,395,796)	87,722,253 (8,682,842)	14,967,295 (1,516,821)	20,022,885 (2,127,271)	38,890 (4,205)	610,920 (64,658)
S S	112 Taxes Other Than Income Taxes113 Proforma Expense Adjustments	SCH EO, LN 11 SCH EO, LN 37	18,555,601 (135,603,371)	15,466,816 (102,075,983)	1,463,938 (14,517,728)	1,560,582 (18,373,508)	9,698 (51,684)	54,567 (584,468)
S S	114 Income Taxes115 Provision for Deferred Income Taxes	CALCULATED SCH TI, LN 132	167,620,512 158,802,288	121,056,076 113,282,609	20,862,374 19,145,073	24,999,632 25,543,686	34,824 50,613	667,606 780,308
S S	 Income Taxes Deferred in Prior Years Investment Tax Credit Adjustement (Net) 	SCH TI, LN 137 SCH TI, LN 138	0 0	0 0	0 0	0 0	0 0	0 0
S S	118 TOTAL OPERATING EXPENSES 119		642,177,614	488,327,149	69,838,255	80,944,481	470,888	2,596,842
S S	120 EQUALS TOTAL COST OF SERVICE 121		937,478,461	701,280,452	106,642,664	125,248,636	529,988	3,776,721
S S	122 LESS:123 Other Operating Revenues	SCH REV, LN 19	50,251,258	47,376,106	1,317,950	1,554,870	172	2,160
S S	Revenues from Other SourcesPlus: Provisions for Rate Refunds	SCH REV, LN 24 SCH REV, LN 26	0 0	0 0	0 0	0 0	0 0	0 0
S S	126 EQUALS: 127 BASE RATE SALES @ EQUALIZED ROR 7.40%		887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,561
S S S	128 129 TOTAL COST OF SERVICE INCREASE/DECREASE 130 REVENUE INCREASE TO RETAIL REVENUES (%)		0 0.00%	0 0.00%	0 0.00%	(0) 0.00%	(0) 0.00%	(0) 0.00%
S S	131 132							
S S	133 134							
S S	135 136							
S S	137 138							
S S	139 140							
S	141							

S S S 141 142

143

S 144

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 4 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	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	5,414,690.06	492,744	127,424	76	22,615
RBP	17 Measurement	MRCOST_07	170,522	154,019.39	13,550	2,953	0	0
RBP	18 Not Used	not_used	0	0.00	0	0	0	0
RBP	19 G399.1 Asset Retirement Costs of General Plt	GENPLT	(370,458)	(264,043.46)	(43,936)	(60,386)	(130)	(1,963)
RBP	20 Not Used	not_used	0	0.00	0	0	0	0
RBP	21 TOTAL ACCOUNTS C303-C390.4,G399		5,857,613	5,304,665.99	462,358	69,991	(54)	20,653
RBP	22							
RBP	23 TOTAL INTANGIBLE PLANT		5,857,613	5,304,666	462,358	69,991	(54)	20,653
RBP	24							
RBP	25 PRODUCTION PLANT							
RBP	26 G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP	27 Not Used	not_used	0	0	0	0	0	0
RBP	28 TOTAL PRODUCTION PLANT		54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP								
RBP	30 STORAGE PLANT		40.007.450	0 770 005	1 000 000	0 577 074	0	0
RBP	31 G360-G363 - All Land & Equipment 32 Not Used	BALANCE_04	10,637,156	6,770,805	1,289,280 0	2,577,071 0	0	0
RBP RBP	32 Not Used 33 TOTAL STORAGE PLANT	not_used	0	0	1,289,280	2,577,071	0 0	0
RBP	34		10,637,156	6,770,805	1,209,200	2,577,071	0	0
RBP	34 35 TRANSMISSION PLANT							
RBP	36 G365 Land & Land Rights	AVGPEAK 04	5,421,128	3,260,985	639,668	1,473,542	1,005	45,927
RBP	37 G366 Structures & Improvements	AVGPEAK 04	0	3,200,905	039,000	0	1,005	43,327
RBP	37 G360 Structures & Improvements 38 G367 Mains	AVGPEAK_04 AVGPEAK 04	79,321,099	47,714,225	9,359,519	21,560,643	14,711	672,001
RBP	39 G369 Meas. & Reg. Station Equipment	AVGPEAK_04	4,224,120	2,540,946	498,426	1,148,178	783	35,786
RBP	40 TOTAL TRANSMISSION PLANT	AVOI LAIL_04	88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,715
RBP	41		00,000,047	55,510,155	10,457,014	24,102,000	10,500	100,110
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

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SUB-									
SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
000	40.0			(1)	(2)	(3)	(4)	(5)	(6)
RBP RBP	49 G 50	GAS PLANT IN SERVICE CONTINUED							
RBP		DISTRIBUTION PLANT							
RBP		G374-G375 Land & Structures							
RBP	53	General	DISTPLT	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
RBP	54	Not Used	not used	0	00,200,004	0,007,000	0	0	0
RBP		Total Accounts G374-G375	het_acca	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
RBP	56				,,	-, ,	-, - ,	,	- /
RBP	57	G376 Mains							
RBP	58	Firm Allocation	AVGPEAK_04	2,609,642,309	1,569,784,840	307,925,610	709,339,199	484,004	22,108,656
RBP	59	CIG & TSG-NF Redistribution	TRANSPORT_04	56,400,874	33,358,618	6,515,086	15,973,734	14,677	538,760
RBP	60	Not Used	not_used	0	0	0	0	0	0
RBP		Total Account G376		2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,416
RBP	62			_					_
RBP		G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
RBP	64	COZO COZO Mana & Danulatan Emilament							
RBP RBP	65 66	G378-G379 Meas & Regulatory Equipment Firm Investment	AVGPEAK 04	470 400 400	400 070 400	00 004 400	46,259,095	04 504	4 444 000
RBP	66 67	Not Used	not used	170,186,128 0	102,372,499 0	20,081,169 0	46,259,095 0	31,564 0	1,441,802
RBP		Total Account G378-G379	hot_used	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,802
RBP	69			170,100,120	102,072,400	20,001,100	40,200,000	51,504	1,441,002
RBP		G380 Services							
RBP	71	Firm Allocation	SERVICES 03	2,840,316,509	2,340,387,517	334,236,998	163,232,115	0	2,459,878
RBP	72	CIG & TSG-NF Redistribution	TRANSPORT 03	13,753,313	8,134,475	1,588,699	3,895,184	3,579	131,376
RBP	73	Not Used	not_used	0	0	0	0	0	0
RBP	74	Total Account G380		2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,255
RBP	75								
RBP		G381 Meters							
RBP	77	Firm Allocation	SMMETERS_07	257,229,506	171,442,513	59,459,085	26,324,794	0	3,113
RBP	78	CIG & TSG-NF Redistribution	TRANSPORT_07	5,584	3,303	645	1,581	1	53
RBP	79	Not Used	not_used	0	0	0	0	0	0
RBP		Total Account G381		257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
RBP RBP	81 82	G382 Meter Installations							
RBP	82 83	Firm Allocation	MTRINSTAL 07	145,987,951	133,095,332	11,674,895	1,217,402	0	321
RBP	84	CIG & TSG-NF Redistribution	TRANSPORT 07	1,592	942	184	451	0	15
RBP	85	Not Used	not used	0	0	0	0	0	0
RBP	86	Total Account E382	hot_dood	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 RBP RBP RBP 93 94 95 96

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 6 of 35

		12 MONTHS ENDING DECEM	IDEN 31, 2010					
SUB-			T I					
SCH NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		2/10/0	(1)	(2)	(3)	(4)	(5)	(6)
RBP	97 GAS PLANT IN SERVICE CONTINUED		(1)	(2)	(3)	(4)	(3)	(0)
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 Redistribution	TRANSPORT_03	22,904	13,547	2,646	6,487	6	219
RBP	105 Not Used	not_used	0	0	0	0	0	0
RBP	106 Total Account G383-384		137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
RBP	107							
RBP	108 G385 Industrial Meas and Regul Station Equip							
RBP	109 Firm Allocation - Regulators	LRGREG_03	40,304,082	8,017,957	14,440,886	13,459,495	0	4,385,743
RBP	110 Firm Allocation - Meters	LRGMTR_07	40,304,082	0	4,940,716	35,114,296	0	249,070
RBP	111 CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	1,440,400	851,933	166,386	407,947	375	13,759
RBP	112 CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	1,440,400	851,933	166,386	407,947	375	13,759
RBP	113 Not Used	not_used	0	0	0	0	0	0
RBP	114 Total Account G385		83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
RBP	115							
RBP	116 G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
RBP	117							
RBP	118 G387-Other Equipment							
RBP	119 G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	1,011,930	0	0	0	1,011,930	0
RBP	120 G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	509,787	0	0	0	509,787	0
RBP	121 Total Accounts G387		1,521,717	0	0	0	1,521,717	0
RBP	122							
RBP	123 G388 - Asset Retirement Obligations	PLT_376	10,834,324	6,514,889	1,277,831	2,947,542	2,027	92,035
RBP								
RBP	125 TOTAL DISTRIBUTION PLANT		6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851	31,712,441
RBP	126							
RBP	127							
RBP	128							
RBP	129							
RBP RBP	130							
RBP	131 132							
RBP	132							
RBP	133							
RBP	134							
RBP	135							
RBP	130							
RBP	137							
RBP	139							
RBP	140							
RBP	140							
RBP	142							
RBP	143							
RBP	144							
ND1								

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

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UB- CH	LINE	ALLOCATION	Total					
Сн Ю.	NO. DESCRIPTIO		Company	RSG	GSG	LVG	SLG	TSG Firm
•.		2.1010	(1)	(2)	(3)	(4)	(5)	(6)
BP	145 GAS PLANT IN SERVICE CONTINUED		(1)	(2)	(0)	(-)	(0)	(0)
RBP	146							
BP	147 GENERAL AND COMMON PLANT							
BP	148 E390-E398 GENERAL PLANT							
BP	149 Meter Related	METERPLT	0	0	0	0	0	(
RBP	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	(
RBP	154 SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	(
RBP	155 Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	
RBP	156 Total Accounts E390-E398		94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,267
RBP	157							
RBP	158 C389-C399 COMMON PLANT	CINCT 04	0	0	0	0	0	
RBP RBP	159 ASB Work Related	CINST_04 METERPLT	0 0	0 0	0 0	0	0 0	(
RBP	160 Meter Plant Related161 Meter Reading Related	METERPLI MRCOST 07	0	0	0	0 0	0	(
RBP	162 Not Used	not_used	0	0	0	0	0	
RBP	162 Not Osed 163 Customer Service Related	CUSTSVSX	30,712,825	27,453,418	2,498,296	646,063	385	114,663
BP	164 Distribution Delivery Related	DISTPLTXMTR	36,360,558	25,915,963	4,312,297	5,926,945	12,714	192,63
BP	165 Service & Support Related	UTILWORK 04	0	20,010,000	4,512,257	0,520,545	12,714	102,000
RBP	166 Unassigned	TOTPLT	11,799,954	8,375,388	1,438,555	1,923,620	3,765	58,62
RBP	167 Total Accounts C389-C399		78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,927
RBP	168		-,,	-,,,	-, -, -	-,,	-,	,-
RBP	169 TOTAL GENERAL AND COMMON PLANT		173,675,146	129,314,694	19,492,474	23,949,776	50,014	868,188
RBP	170							
RBP	171							
RBP	172 TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354,996
RBP	173							
RBP	174							
RBP	175							
RBP	176							
RBP	177							
RBP	178							
RBP	179							
RBP	180							
RBP RBP	181							
RBP	182 183							
RBP	184							
RBP	185							
RBP	186							
BP	187							
RBP	188							
BP	189							
BP	190							
BP	191							
DP								

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 8 of 35

BD 2 3D 3 3D 4 3D 5 3D 6 3D 7 3D 8 3D 7 3D 8 3D 10 3D 12 3D 12 3D 14 3D 12 3D 14 3D 12 3D 14 3D 15 3D 16 3D 17 3D 18 3D 18 3D 20	G301-G303 - INTANGILE PLANT - RESERVE General - AWMS & Misc. Choice Progect GSMIS - meter related - regulator related	TOTPLT not_used	Company (1) 0	RSG (2)	GSG (3)	(4)	SLG (5)	TSG Firm (6)
BD 2 3D 3 3D 4 3D 5 3D 6 3D 7 3D 8 3D 7 3D 8 3D 10 3D 12 3D 12 3D 14 3D 12 3D 14 3D 12 3D 14 3D 15 3D 16 3D 17 3D 18 3D 18 3D 20	2 3 G301-G303 - INTANGILE PLANT - RESERVE 4 General - AWMS & Misc. 5 Choice Progect 5 GSMIS - meter related 7 - regulator related	not_used		(2)	(3)	(4)	(3)	(0)
3D 3 3D 4 3D 5 3D 6 3D 7 3D 8 3D 7 3D 8 3D 10 3D 12 3D 13 3D 14 3D 14 3D 16 3D 16 3D 17 3D 18 3D 18 3D 19 3D 20	G301-G303 - INTANGILE PLANT - RESERVE General - AWMS & Misc. Choice Progect GSMIS - meter related - regulator related	not_used	0					
3D 4 3D 5 3D 6 3D 7 3D 8 3D 9 3D 10 3D 12 3D 13 3D 14 3D 12 3D 13 3D 14 3D 15 3D 16 3D 17 3D 18 3D 19 3D 20	General - AWMS & Misc. Choice Progect GSMIS - meter related - regulator related	not_used	0					
D 6 D 7 D 8 D 9 D 10 D 12 D 12 D 13 D 15 D 16 D 17 D 18 D 19 D 20 20	GSMIS - meter related - regulator related	—		0	0	0	0	
D 7 D 8 D 9 D 10 D 11 D 12 D 13 D 14 D 15 D 16 D 16 D 17 D 18 D 19 D 20	 regulator related 		0	0	0	0	0	
SD 8 MD 9 MD 10 MD 12 MD 13 MD 14 MD 15 MD 16 MD 17 MD 18 MD 18 MD 18 MD 20	regulator related	not_used	0	0	0	0	0	
SD 9 3D 10 3D 11 3D 12 3D 13 3D 14 3D 15 3D 16 3D 17 3D 18 3D 16 3D 17 3D 18 3D 19 3D 20	- appliance safety related	not_used	0	0	0	0	0	
3D 10 3D 11 3D 12 3D 13 3D 14 3D 15 3D 16 3D 16 3D 16 3D 16 3D 17 3D 18 3D 19 3D 20		not_used	0	0	0	0	0	
3D 11 3D 12 3D 13 3D 14 3D 15 3D 16 3D 16 3D 18 3D 19 3D 20	 Comp Svs related 	not_used	0	0	0	0	0	
BD 12 BD 13 BD 14 BD 15 BD 16 BD 17 BD 18 BD 19 BD 20	O - Cust Svs related	not_used	0	0	0	0	0	
3D 13 3D 14 3D 15 3D 16 3D 17 3D 18 3D 19 3D 20	Total Accounts E301-E303 Reserve		0	0	0	0	0	
3D 14 3D 15 3D 16 3D 17 3D 18 3D 19 3D 20	<u>/</u>							
3D 15 3D 16 3D 17 3D 18 3D 19 3D 20								
3D 16 3D 17 3D 18 3D 19 3D 20		CUSTSVSX	1,758,988	1,572,315	143,083	37,001	22	6,5
3D 17 3D 18 3D 19 3D 20		MRCOST_07	41,423	37,414	3,292	717	0	
3D 18 3D 19 3D 20		not_used	0	0	0	0	0	
3D 19 3D 20		GENPLT	0	0	0	0	0	
3D 20		not_used	0	0	0	0	0	
			1,800,411	1,609,729	146,374	37,719	22	6,5
	I TOTAL INTANGIBLE PLANT		1,800,411	1,609,729	146,374	37,719	22	6,50
3D 22								
3D 23								
	PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	35,951,717	6,845,836	13,683,768	0	
3D 25								
	S STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	6,224,941	1,185,338	2,369,307	0	
3D 27								
	3 TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	27,591,616	5,412,312	12,467,833	8,507	388,5
D 29								
3D 30								
3D 31			07 000 5 40	00 5 40 005	4 505 040	0 000 404	10.1.10	105 5
3D 32 3D 33		PLT_3745	37,333,548	26,540,665	4,565,018	6,030,161	12,146	185,5
D 33 D 34								
			1 014 059 940	600 080 449	110 654 200	075 606 400	100.075	9 501 0
		AVGPEAK_04	1,014,058,840	609,989,418	119,654,209	275,636,122	188,075	8,591,0
D 36 D 37		TRANSPORT_04	19,298,130 0	11,413,989	2,229,203 0	5,465,575	5,022 0	184,3
		not_used		0	-	0	-	0 775 0
D 38 D 39			1,033,356,970	621,403,407	121,883,412	281,101,697	193,097	8,775,3
D 39 D 40		DISTPLTXMTR	0	0	0	0	0	
D 40 D 41		DISTFLIANTR	0	0	0	0	0	
3D 41 3D 42								
3D 42 3D 43		AVGPEAK 04	77,019,065	46,329,476	9,087,890	20,934,916	14,285	652,4
D 43 D 44	' Firm Investment							
D 44 D 45		—	, ,					032,4
D 45	4 Not Used	not_used	0	0	0	0	0	,
D 46	4 Not Used 5 Total Account G378-G379	—	, ,					652,4

RBD 47 RBD 48

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

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

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		700 005 705	054 504 044	00 717 105	00.074.054	0	4 400 004
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	56	Not Used	not_used	0	0	0	0	0	0
RBD RBD	57	Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616	1,242,345
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 Redistribution	TRANSPORT 07	3,301	12,907,009	4,290,983	935	1	32
RBD	62	Not Used	not used	0,301	1,952	0	933 0	0	0
RBD	62 63	Total Account G381	hot_used	19,195,460	12,969,561	4,291,364	1,934,171	1	362
RBD	64			19,190,400	12,303,301	4,231,304	1,334,171		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 Redistribution	TRANSPORT 07	565	334	2,000,720	160	0	5
RBD	68	Not Used	not_used	0	0	0	0	ů 0	0
RBD	69	Total Account E382	not_useu	42,287,602	39,032,391	2,958,791	296,345	0	75
RBD	70			12,201,002	00,002,001	2,000,101	200,010	•	
RBD	71	G383-384 House Regulators & Installation Reserve							
RBD	72	Firm Allocation - Regulators - G383	HOUSEREGR 03	18,990,814	15,975,699	2,013,202	995,760	0	6,152
RBD	73	Firm Allocation - Installation - G384	HSEREGINSTR 03	42,071,980	38,507,476	2,971,813	591,287	0	1,403
RBD	74	CIG & TSG-NF Redistribution	TRANSPORT_03	10,012	5,922	1,157	2,836	3	96
RBD	75	Not Used	not used	0	0	0	0	0	0
RBD	76	Total Account G383-384		61,072,806	54,489,097	4,986,172	1,589,883	3	7,651
RBD	77								
RBD	78	G385 Industrial Meas and Regul Sta Equip Reserve							
RBD	79	Firm Allocation - Regulators	LRGREGR_03	11,491,185	404,953	4,914,733	3,362,025	0	2,809,474
RBD	80	Firm Allocation - Meters	LRGMTRR_07	11,491,185	0	1,397,152	9,954,542	0	139,490
RBD	81	CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	472,616	279,532	54,594	133,853	123	4,515
RBD	82	CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	472,616	279,532	54,594	133,853	123	4,515
RBD	83	Not Used	not_used	0	0	0	0	0	0
RBD	84	Total Account G385		23,927,602	964,016	6,421,072	13,584,274	246	2,957,994
RBD	85								
RBD	86	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
RBD	87	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	660,435	0	0	0	660,435	0
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	0	0	0	318,986	0
RBD	89								
RBD	90	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	1,459,922,183	243,628,441	366,204,001	1,200,814	13,821,841
RBD	91								
RBD	92								
RBD	93								
RBD	94								

RBD RBD 95 96

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

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inst b inst b<	SUB-									
Instrume (1) (2) (3) (4) (6) (6) RBD 97 DEPRECLATION RESERVE & AMORT CONTINUED (1) (2) (3) (4) (6) (6) RBD 93 GENERAL AND COMMON PLANT RESERVE (6) (7) (7) (7) (8) (7) (8) (7) (8) (7) (8) (7) (8) (7) (8) (7) (8) (7) (8) (8) (8) (7) (8) (8) (7) (8) (8) (8) (7) (8) (8) (7) (8) (8) (8) (7) (8) <th>SCH</th> <th>LINE</th> <th></th> <th>ALLOCATION</th> <th>Total</th> <th></th> <th></th> <th></th> <th></th> <th></th>	SCH	LINE		ALLOCATION	Total					
RBD 97 DEPRECIATION RESERVE AMOORT CONTINUED RBD 98 GENERAL AND COMMON PLANT RESERVE RBD 91 GENERAL AND COMMON PLANT RESERVE RBD 102 Meer Related METERPLT 0	NO.	NO.	DESCRIPTION	BASIS		RSG				TSG Firm
RBD 99 CRNERAL AND COMMON PLANT RESERVE RBD 100 plicate Start Repl					(1)	(2)	(3)	(4)	(5)	(6)
RBD 00 GENERAL AND COMMON PLANT RESERVE RBD 101 Eson-Eson GENERAL PLANT - RESERVE NETERPT 0			DEPRECIATION RESERVE & AMORT CONTINUED							
RBD 100 RBD 101 Meter Rulated PTT 324 0 0 0 0 0 0 RBD 101 Meter Rulated PTT 324 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>										
RBD 101 E306-E303 GENERAL.PLANT-RESERVE RDD 102 Medre Related PLT_3834 0			GENERAL AND COMMON PLANT RESERVE							
RBD 102 Metr Related METERPLT 0 0 0 0 0 0 RBD 104 Applanto Related CINST_04 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
RBD 103 Regulator Plant Related PLT_3834 0 0 0 0 0 RBD 104 Applance Salety Fleating CINST_04 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
RBD 104 Appliance Safety Related CINST_04 0 0 0 0 0 0 0 RBD 106 Competitive Service DISTNUTION RELATION RELATI										-
RED 105 Distribution Delivery DISTPITATIR 48.514.558 34.578.718 5.753.740 7.908.105 108.924 2.7031 RED 106 Competitive Service COMPRISSIVE (.04 0										
RBD 106 Competitive Service CCMMPS/WK,04 0										
RBD 107 SO/MPRNP Related CUSTAVG_04 0 0 0 0 0 0 RBD 109 Total Accounts E390-E398 48,514,558 3,4578,718 5,753,740 7,7098,105 16,864 257,031 RBD 111 C385-2399 COMMON PLANT 0 <										
RBD 108 Gas Peaking Plaint Related BALANCE_04 0										
RBD 100 Tutal Accounts E390-E3398 Tutal Accounts E390-E3398 110, 255, 2140 7,53, 740 7,908, 105 116, 864 2257, 231 RBD 111 CASS-C339 COMMON PLANT 0							-			
RBD 110 C389-C389 COMMON PLANT RBD 111 C389-C389 COMMON PLANT RBD 112 ASB Work Related 0 <				BALANCE_04	-		-	-	-	-
RBD 111 C389-C399 COMMON PLANT RBD 112 ASB Work Related CINST_04 0					40,014,000	54,570,710	3,733,740	7,500,105	10,504	201,001
RBD 112 ASB Work Related CIN2 0 0 0 0 0 RBD 114 Meter Realing Related MCC SGT_07 0										
RBD 113 Meter Plant Related METERPLT 0 0 0 0 0 0 0 RBD 115 Not Used not Used 0				CINST 04	0	0	0	0	0	0
RED 114 Meter Reading Related MRCOST_07 0 0 0 0 0 0 RED 115 Not Used 0 0 0 0 0 0 0 RED 116 Customer Service Related CUSTSVSX 12,325,152 11,662,405 1,062,194 272,099 166 248,322 RED 117 Distribution Delivery Related DISTPLIT 4,303,052 4,00 0										-
RBD 115 Not Used not Used 0										
RBD 116 Customer Service Related CUSTSVSX 12,335,152 11,562,405 1,0,2,194 272,099 162 48,292 RBD 117 Distribution Delivery Related DISTPLYTMTR 4,030,076 2,872,434 477,980 656,9322 1,062,194 779,860 656,932 1,052,195 2,872,434 477,980 656,932 3,2142 RBD 103 Untassigned TOTPLT 6,489,92 4,591,854 788,696 1,052,493 3,536 101,765 RBD 123 Total LPERECIATION RESERVE & AMORT. 2,270,656,638 1,584,905,597 265,290,889 404,654,388 1,229,943 14,575,821 RBD 123 REG AS PLANT IN SERVICE 4,442,952,594 3,180,289,453 553,178,119 689,793,477 912,369 18,779,176 RBD 124 REG 134 REG 134 REG 14,42,952,594 3,180,289,453 553,178,119 689,793,477 912,369 18,779,176 RBD 136 REG 134 REG 14,442,952,594					-		-			
RBD 117 Distribution Delivery Related UTILWORK_04 0					12.935.152	11.562.405	1.052.194	272.099	162	48,292
RBD 118 Service & Support Related UTILWORK 04 0 <td></td> <td>117</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		117								
RBD 120 Total Accounts C389-C399 Reserve 23,343,620 19,026,694 2,318,850 1,983,656 3,636 101,785 RBD 122 TOTAL DEPRECIATION RESERVE & AMORT. 2,270,656,638 1,584,905,597 265,209,889 404,654,388 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 Image: Second Secon	RBD	118	Service & Support Related	UTILWORK_04	0		0	0	0	0
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 124 2 700,656,638 1,584,905,597 265,290,889 404,654,388 1,229,943 14,575,821 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 126 127 127 127 128 129 129 129 129 129 129 129 129 129 120 129 120 129 120 129 120 129 129 129 129 129 129 129 129 120 <	RBD	119	Unassigned	TOTPLT	6,469,392	4,591,854	788,696	1,054,636	2,064	32,142
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 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 128 RBD 129 RBD 130 RBD 131 RBD 133 RBD 133 RBD 134 RBD 135 RBD 134 RBD 135 RBD 134 RBD 135 RBD 134 RBD 135 RBD 136 RBD 138 RBD 138 RBD<			Total Accounts C389-C399 Reserve		23,434,620	19,026,694	2,318,850	1,983,656	3,636	101,785
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 4,442,952,594 3,180,289,453 553,178,119 689,793,477 912,369 18,779,176 RBD 127 RBD 128 553,178,119 689,793,477 912,369 18,779,176 RBD 127 RBD 128 553,178,119 689,793,477 912,369 18,779,176 RBD 127 RBD 128 780 128 780 128 RBD 130 28 89 130 800 131 800 133 RBD 133 780 133 780 136 780 137 RBD 136 137 800 136 800 137 800 138 RBD 138 800 139 800 130 800 130 800 130 RBD 138 800 140 800 140 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
RBD 124 RET 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 128 RBD 129 RBD 130 RBD 131 RBD 132 RBD 133 RBD 134 RBD 14			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 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 127 RBD 128 RBD 129 RBD 130 RBD 131 RBD 132 RBD 132 RBD 134 RBD 135 RBD 136 RBD 136 RBD 136 RBD 136 RBD 136 RBD 136 RBD 138 RBD 139 RBD 130 RBD 141 RBD 142 RBD 143										
RBD 126 RBD 127 RBD 128 RBD 129 RBD 130 RBD 131 RBD 132 RBD 133 RBD 134 RBD 135 RBD 136 RBD 136 RBD 137 RBD 138 RBD 138 RBD 139 RBD 140 RBD 141 RBD 141 RBD 143										
RBD 127 RBD 128 RBD 129 RBD 130 RBD 131 RBD 132 RBD 133 RBD 134 RBD 136 RBD 136 RBD 137 RBD 138 RBD 138 RBD 138 RBD 140 RBD 141 RBD 143			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 128 RBD 129 RBD 130 RBD 131 RBD 132 RBD 133 RBD 134 RBD 135 RBD 136 RBD 137 RBD 138 RBD 139 RBD 140 RBD 141 RBD 142 RBD 142 RBD 142										
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										
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RBD 143	RBD	141								
	RBD	142								
RBD 144										
	RBD	144								

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

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SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	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	notused	0	0	0	0	0	0
RBO	9 Cash (lead/lag)	EXPENDITURES	252,143,812	194,916,903	28,840,178	27,352,422	137,694	896,614
RBO	10 Prepayments/Working Funds	EXPENDITURES	433,030	334,749	49,530	46,975	236	1,540
RBO	11 Total Working Capital		292,311,129	223,410,586	33,745,542	33,908,763	150,654	1,095,583
RBO	12 Net Plant Adds - Distribution	DISTPLT	975,541,901	693,519,160	119,285,903	157,570,739	317,390	4,848,710
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	301,249,689	215,636,154	37,507,656	46,770,715	61,862	1,273,302
RBO	16 TOTAL ADDITIONS TO RATE BASE		1,569,199,000	1,132,641,271	190,549,171	238,260,589	529,927	7,218,042
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	(216,703,102)	(153,811,834)	(26,418,692)	(35,326,788)	(69,150)	(1,076,639)
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
RBO	29 Computer Software	TOTPLT	0	0	0 0	Ő	Ő	Õ
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	2,485,719	428,022	523,132	784	14,342
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	101121	(1,842,391,857)	(1,307,866,346)	(224,604,163)	(300,161,834)	(589,134)	(9,170,381)
RBO	34		(1,012,001,001)	(1,001,000,010)	(22 1,00 1,100)	(000,101,001)	(000,101)	(0,110,001)
RBO	35 TOTAL DEDUCTIONS TO RATE BASE		(2,021,599,605)	(1,435,183,388)	(246,370,402)	(329,349,262)	(643,641)	(10,052,912)
RBO	36		(2,02 1,000,000)	(1,100,100,000)	(210,010,102)	(020,010,202)	(0.10,011)	(10,002,012)
RBO	37							
RBO	38 TOTAL RATE BASE		3,990,551,989	2,877,747,336	497,356,888	598,704,804	798.655	15,944,306
RBO	39		3,330,331,303	2,011,141,000	437,330,000	330,704,004	100,000	10,044,000
RBO	40							
RBO	41							
RBO	42							
RBO	42 43							
RBO	43 44							
RBO	44 45							
RBO	45 46							
KDU	+0							

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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-2 Schedule SS-G13 R-2 Page 12 of 35

	LINE	ALLOCATION	Total					
	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
,	1 OPERATING REVENUES		(1)	(2)	(3)	(4)	(5)	(6)
,	2							
/	3 SALES REVENUES							
,	4 BASE RATE SALES @ EQUALIZED ROR 7.40%		887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,56
/	5 Revenue Requirement - Other #1	not used	0	0000,000 1,0 10	0	0	020,010	0,11 1,00
,	6 Revenue Requirement - Other #2	not used	ů 0	Ő	Ő	0 0	Õ	
/	7 TOTAL SALES OF GAS		887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,50
/	8							
/	9 OTHER OPERATING REVENUES							
/	10 G487-Forfeited Discounts	REVLATEP	925,271	0	425,529	499,742	0	
/	11 G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	44,463,356	345,476	0	0	
/	12 G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	
/	13 G493-Rent from Gas Property	TOTPLT	347,393	246,573	42,351	56,632	111	1,72
/	14 G495-Other Gas Revenues							
/	15 Miscellaneous Gas Revenues	TOTREV	107,809	80,647	12,264	14,403	61	43
/	16 Peak Shaving Revenues	BALANCE_04	4,061,953	2,585,531	492,330	984,092	0	
/	17 Not Used	not_used	0	0	0	0	0	
/	18 Not Used 19 TOTAL OTHER OPERATING REV	not_used	0	0	0	0	0 172	2.10
	20		50,251,258	47,376,106	1,317,950	1,554,870	172	2,16
/ /	20 21 OTHER REVENUE SOURCES							
/	22 Not Used	not_used	0	0	0	0	0	
/	23 Not Used	not used	0	0	0	0	0	
/	24 TOTAL OTHER REVENUE SOURCES	not_dood	ů 0	0	0	0	0	
/	25		Ŭ	Ŭ	Ŭ	Ŭ	•	
/	26 LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	
/	27							
/	28 TOTAL OPERATING REVENUES		937,478,461	701,280,452	106,642,664	125,248,636	529,988	3,776,72
/	29							
/	30							
/	31							
/	32							
/	33							
	34							
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/	47							
/	48							

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 13 of 35

SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
Е			(1)	(2)	(3)	(4)	(5)	(6)
E	1 OPERATION & MAINTENANCE EXPENSE 2							
E	3 MANUFACTURED GAS PRODUCTION EXPENSE							
Ē	4 G710-G718 Production Expenses Incl Labor	BALANCE 04	251,901	160,341	30,532	61,028	0	0
Е	5 G722-G736 Gas Raw Materials	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
E	7 Not Used	not_used	0	0	0	0	0	0
E	8 TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	782,332	148,970	297,767	0	0
E	9							
E	10 OTHER GAS SUPPLY EXPENSE							
E E	11 G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
E	 G804 Natural Gas City Gate Purchases G805 Other Gas Purchases 	not_used	0	0	0	0	0	0
	14 G808.1,.2 GasInject & W/D from Storage	not_used 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	hot_docd	0	0	0	0	0	0
F	17 Supply Related	not used	0	0	0	0	0	0
Ē	18 Distribution Related	TRANSPORT 04	5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
Е	19 TOTAL OTHER GAS SUPPLY EXPENSE	<u>-</u> -	5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
E	20 TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	4,136,342	804,023	1,903,831	1,476	54,169
E	21							
Е	22 OTHER STORAGE EXPENSE							
E	23 G840-G842 Operation	BALANCE_04	161,767	102,969	19,607	39,191	0	0
E	24 G843 Maintenance	BALANCE_04	312,637	199,001	37,893	75,743	0	0
E	25 TOTAL OTHER STORAGE EXPENSE		474,404	301,970	57,500	114,934	0	0
E	26							
E E	27 TRANSMISSION EXPENSES		0 550 400	4 500 000	004.050	005 0 40		04.070
E	28 G850-G867 Transmission Exp 29 TOTAL TRANSMISSION EXPENSE	TRANPLT	2,558,168 2,558,168	1,538,822 1,538,822	301,852 301,852	695,348 695,348	474 474	21,673 21,673
E	30		2,556,166	1,530,022	301,052	095,340	4/4	21,073
F	31 DISTRIBUTION EXPENSES							
F	32 Operation							
Ē	33 G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
E	34 G871 Load Dispatching	TRANSPORT 04	0	0	0	0	0	0
Е	35 G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0
Е	36 G874 Mains & Services	MAIN_SERV	20,145,891	14,420,442	2,372,956	3,256,698	3,693	92,101
E	37 G875 Meas & Reg Station - General	PLT_3789	2,184,897	1,314,287	257,808	593,887	405	18,510
E	38 G876 Meas & Reg Station - Industrial	PLT_3789	13,963	8,399	1,648	3,795	3	118
E	39 G877 Meas & Reg Station - City Gate	PLT_3789	410,080	246,677	48,388	111,466	76	3,474
E	40 G878 Meter & House Reg	PLT_3814	8,418,451	6,656,661	1,281,275	480,362	0	154
E	41 G879 Customer Installations				70.004			
E	42 - Customer Installations	CINST_04	24,548,330	24,470,266	78,064	0	0	0
E E	 43 - Competitive Services by ASB 44 G880.012 Other Expenses 	COMPSVSWK_04 DISTEXPO	0 9,359,608	0	0	0	0 702	0
	 44 G880.0,1,1,2 Other Expenses 45 G880.3 Operation of Street Lighting 	DISTERPO DIRSLG 05	9,359,608	7,913,365 0	678,773 0	747,533 0	702	19,234 0
E	45 G880.3 Operation of Street Lighting 46 G881 Rents	TRANSPORT 04	20,476	12,111	2,365	5,799	5	196
E	40 Goot Kents 47 Total Distribution Operation		65,101,696	55,042,207	4,721,276	5,199,541	4,885	133,787
E	48		00,101,000	00,0 12,201	7,121,210	0,100,041	7,000	100,101
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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-2 Schedule SS-G13 R-2 Page 14 of 35

SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
-			(1)	(2)	(3)	(4)	(5)	(6)
E E	49 OPERATION & MAINTENANCE EXPENSE CONTINUED 50							
	50 51 DISTRIBUTION EXPENSES CONTINUED							
F	52 Maintenance							
Ē	53 G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
E	54 G886 Structures & Improvements	PLT 3745	4,408,455	3,134,000	539,051	712,059	1,434	21,911
E	55 G887 Mains	PLT_376	12,392,584	7,451,901	1,461,617	3,371,476	2,318	105,272
E	56 G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0
E	57 G889 Meas & Reg Station - General	PLT_3789	1,746,894	1,050,813	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	60 G892 Services	SERVICES	4,033,930	3,318,798	474,570	236,175	725	3,662
E	61 G893 Meters & House Reg							
E	62 G893.1 - Meters	SMMETERS_07	10,857,110	7,236,223	2,509,641	1,111,113	0	131
E	63 G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0
E	64 Not Used	not_used	0	0	0	0	0	0
E	65 G894 Maint of Other Equipment							
E	66 G894.0 - Maint of Other Equip	DISTEXPM	0	0	0	0	0	0
E	67 G894.1 - Maint of Gas Streetlights	DIRSLG_05	283,468	0	0	0	283,468	0
E	68 Total Distribution Maintenance		35,829,120	23,458,972	5,439,582	6,478,282	288,660	163,624
E	69 TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	78,501,179	10,160,858	11,677,822	293,545	297,411
E								
E	71 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								
E	74 CUSTOMER ACCOUNTS EXPENSES 75 G901 Supervision	CUSTACCTS	0	0	0	0	0	0
	•	CUSTACCTS	0	0	0	0	0	0
	76 G902 Meter Reading 77 - Meter Reading Related	MRCOST 07	12,640,464	11,417,158	1,004,417	218,890	0	0
E	78 - Billing Related	BILLING 06	12,040,404	0	1,004,417	218,890	0	0
L E	79 - Remaining	MRCOST_07	0	0	0	0	0	0
L E	80 G903 Customer Records and Collection		0	0	0	0	0	0
F	81 - SONP/RNP	CUSTAVG 06	1,016,462	917,912	80,775	17,696	15	65
F	82 - Meter O&M Related	METERPLT	44.809	30,754	7.678	6,351	0	27
F	83 - Meter Reading Related	MRCOST 07	82,681	74,679	6,570	1,432	0	
F	84 - Billing Related	BILLING 06	12,406,599	10,817,227	1,002,583	434,840	395	151.554
F	85 - Acct Maint Related	ACCTMAINT_06	33,695,241	30,525,174	2,693,512	452,335	185	24,035
F	86 - Utility Work Related	UTILWORK 04	2,295,820	1,992,999	236,848	65,668	39	267
Ē	87 - Remaining	BILLING_06	6,765,990	5,899,220	546,763	237,142	215	82,651
E	88 Not used	not used	0,100,000	0,000,220	0 10,1 00	201,112	0	02,001
Ē	89 G904 Uncollectible Accounts	EXP_904	32,272,208	23,799,480	3,833,395	4,501,954	0	137,379
E	90 G905 Misc Customer Accounts	CUSTACCTS	0	20,100,100	0	0	Ő	0
E	91 TOTAL CUSTOMER ACCTS EXPENSE		101,220,275	85,474,603	9,412,540	5,936,305	849	395,977
Е	92		- , -,		-, ,	-,		
Ē	93							
F								

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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-2 Schedule SS-G13 R-2 Page 15 of 35

	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
 NO. DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)
97 OPERATION & MAINTENANCE EXPENSE CONTINUED		(1)	(2)	(3)	(4)	(3)	(0)
98							
99 CUSTOMER SERVICE & INFO EXPENSES							
100 G907 & 908 - Customer Service & Information							
101 - Billing	BILLING_06	107,720	93,920	8,705	3,775	3	1,31
102 - Acct Maint Related	ACCTMAINT_06	237,202	214,886	18,961	3,184	1	16
103 - Utility Work Related	UTILWORK_04	1,289,604	1,119,504	133,042	36,887	22	15
104 - Remaining	ACCTMAINT_06	0	0	0	0	0	
105 G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	
106 G910 - Misc Cust Service & Info							
107 - Utility Work Related	UTILWORK_04	83,593	72,567	8,624	2,391	1	1
108 - Remaining 109 TOTAL CUSTOMER SERVICE & INFO EXPENSES	BILLING_06	422,272	368,176	34,124	14,800	13 42	5,15 6,80
		2,140,391	1,869,053	203,456	61,038	42	6,80
110 111 SALES EXPENSES							
111 SALES EXPENSES 112 G912 - Demonstrating and Selling	UTILWORK 04	924,164	802,266	95,341	26,434	16	10
113 G913 - Advertising	UTILWORK 04	524, 104 0	002,200	0	20,434	0	10
114 G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	
115 SALES EXPENSES TOTAL (ACCT 916)	oneworkt_of	924,164	802,266	95,341	26,434	16	10
116		021,101	002,200	00,011	20,101		
117 TOTAL OPER & MAINT EXCL A&G		216,377,128	173,406,566	21,184,540	20,713,479	296,402	776,14
118		-,- , -	-,,	, - ,	-, -, -	, -	- ,
119							
120 ADMINISTRATIVE & GENERAL EXPENSE							
121 G920 A&G Salaries	TOMXFUEL904	3,929,409	3,229,500	346,855	334,140	5,352	13,56
122 G921 Office Supplies & Exp	TOMXFUEL904	1,584,556	1,302,313	139,871	134,744	2,158	5,46
123 G923 Outside Services Employed							
124 - Gas Peaking Plant Related	BALANCE_04	17	11	2	4	0	
125 - Remaining	TOMXFUEL904	39,493,695	32,459,044	3,486,169	3,358,374	53,796	136,31
126 G924 Property Insurance	TOTPLT	290,662	206,306	35,435	47,384	93	1,44
127 G925 Injuries & Damages	LABOR	4,878,224	4,319,513	297,532	247,843	2,972	10,36
128 G926 Employee Pension & Benefits							
129 - Gas Peaking Plant Related	BALANCE_04	218,107	138,830	26,436	52,841	0	
130 - Remaining	LABOR	42,964,638	38,043,824	2,620,492	2,182,861	26,175	91,28
 G928 Regulatory Comm Exp G929 Duplicate Charges - credit 	TRANSPORT_04 INTRAREV	4,531,596	2,680,238 0	523,462	1,283,429	1,179 0	43,28
 G929 Duplicate Charges - credit G930.1 General Advertising Expenses 	TRANSPORT_04	(615,275) 1,729,189	1.022.739	(29,691) 199.745	(585,584) 489,737	450	16.51
133 G930.1 General Adventising Expenses 134 G930.2 Misc General Expenses	TRANSPORT_04 TRANSPORT_04	2,647,808	1,566,061	305,859	489,737 749,906	450 689	25,29
135 G931 Rents	AGEXP	3,806,384	3,183,274	297,417	309,317	3,485	12,89
136 G932 Maint of General Plant		3,000,304	3,103,274	297,417	309,317	3,405 0	12,08
137 G935 Other A&G Maint	COMGENFLT	0	0	0	0	0	
138 Not Used	not_used	0	0	0	0	0	
139 TOTAL A&G EXPENSE	not_daed	105,459,010	88,151,654	8,249,584	8,604,995	96,349	356,42
140		100,-100,010	00,101,004	0,240,004	0,00-1,000	00,040	000,42
141 TOTAL OPERATION & MAINTENANCE EXPENSES		321,836,138	261,558,220	29,434,124	29,318,475	392,751	1,132,56
142			,			,	.,,,,
143							

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 16 of 35

SUB-								
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		(.)	(=)	(0)	(.)	(0)	(0)
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	1,109,257	217,589	501,240	342	15,623
DE	7 Distribution Plant	DISTPLT	109,035,692	77,514,191	13,332,509	17,611,580	35,474	541,937
DE	8 General and Common Plant	COMGENPLT	10,674,242	7,947,806	1,198,026	1,471,976	3,074	53,360
DE	9 Not Used	not_used	0	0	0	0	0	0
DE	10 TOTAL DEPRECIATION EXPENSE		123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,920
DE	11		,	,,	,,		,	
DE	12 G404.3 AMORT OF OTHER LIMITED TERM PLANT							
DE	13 Customer Service Related	CUSTSVSX	234,265	209,404	19,056	4,928	3	875
DE	14 AWMS	DISTPLT	0	0	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							
DE	25 TOTAL AMORTIZATION EXPENSE		(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(4,205)	(64,658)
DE	26							
DE	27 TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		110,966,446	79,039,411	13,450,474	17,895,614	34,686	546,261
DE	28							
DE	29							
DE	30							
DE	31							
DE	32							
DE	33							
DE	34							
DE	35							
DE	36							
DE	37							
DE	38							
DE DE	39							
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DE	42							
DE DE	43 44							
DE DE	44 45							
DE	45 46							
DE	40							
DE	47							
	U							

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 17 of 35

SUB-								
SCH	LINE	ALLOCATION	Total	200			a , a	700 5
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
EO	1 OTHER OPERATING EXPENSES		(1)	(2)	(3)	(4)	(5)	(6)
EO EO	2 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	3,240,420	556,574	744,245	1,457	22,682
EO	6 State Unemploy Insur (SUI) Tax	LABOR	566,300	501,441	34,540	28,771	345	1,203
EO	7 Fed Insur Contr & UnempTax	LABOR	12,535,434	11,099,729	764.559	636,875	7,637	26,634
EO	8 Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE 04	73,813	46,984	8,947	17,883	0	20,001
EO	9 Miscellaneous State and Municipal Tax	TOTPLT	814,676	578,242	99,319	132,808	260	4,048
EO	10 Federal Environmental Tax	PSTDPLT	0	0,0,2.12	00,010	0	0	0
EO	11 TOTAL TAXES OTHER THAN INCOME		18,555,601	15,466,816	1,463,938	1,560,582	9,698	54,567
EO	12		,,	,,	.,,	.,	-,	,
EO	13							
EO	14 PROFORMA EXPENSE ADJUSTMENTS							
EO	15 Adj #1 - Annualization of Wages	LABOR	(4,696,915)	(4,158,970)	(286,473)	(238,631)	(2,861)	(9,979)
EO	16 Adj #2 - Annualization of Payroll Taxes	LABOR	(331,530)	(293,559)	(20,221)	(16,844)	(202)	(704)
EO	17 Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	1,001,400	716,807	124,681	155,473	206	4,233
EO	18 add'I tax effects on rev reg	TOTPLTNET	691,584	495,039	86,107	107,372	142	2,923
EO	19 Adj #4 - Pension and Fringe Benefits	LABOR	(21,991,680)	(19,472,935)	(1,341,313)	(1,117,309)	(13,398)	(46,725)
EO	20 Adj #5 - Gas COLI Interest Expense	LABOR	(1,009,736)	(894,089)	(61,586)	(51,301)	(615)	(2,145)
EO	21 add'I tax effects on rev reg	LABOR	(697,341)	(617,473)	(42,532)	(35,429)	(425)	(1,482)
EO	22 Adi #10 - ASB Margin	TOTPLT	(13,177,104)	(9,352,863)	(1,606,446)	(2,148,122)	(4,205)	(65,467)
EO	23 Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	(77,502,480)	(55,111,613)	(9,403,221)	(12,579,402)	(24,433)	(383,811)
EO	24 Adj #6 & 11 - Weather Normalization & TSGNF Margin Sharing	not_used	0	Ú Ú	0	0	, j) Ó
EO	25 Adj #7 - Gains/Losses on Sales of Property	TOTPLT	35,405	25,130	4,316	5,772	11	176
EO	26 add'l tax effects on rev reg	TOTPLT	24,451	17,355	2,981	3,986	8	121
EO	27 Adj #14 & 17 Post Rate Case Storm Cost Normalization & Regulatory Asses	ts TOTPLT	0	0	0	0	0	0
EO	28 Adj #15 & 16 - Excess COR Refund Recovery & Test Year Amortization Adju		(21,281,480)	(15,105,199)	(2,594,466)	(3,469,292)	(6,791)	(105,732)
EO	29 Adj #8 - Real Estate Taxes	TOTPLT	(365,541)	(259,454)	(44,564)	(59,590)	(117)	(1,816)
EO	30 Adj #18 & 23 - Rate Case Expenses & Test Year Corrections	TOTPLT	786,238	558,057	95,852	128,172	251	3,906
EO	31 Adj #9 - Insurance	TOTPLT	(103,220)	(73,264)	(12,584)	(16,827)	(33)	(513)
EO	32 Adj #19 - Credit Card Fees	CUSTSVSX	(1,623,248)	(1,450,981)	(132,041)	(34,146)	(20)	(6,060)
EO	33 Adj #20 - Vacation Accrual	LABOR	(2,406,329)	(2,130,728)	(146,766)	(122,256)	(1,466)	(5,113)
EO	34 Adj #22 - BPU / Rate Counsel Assessment	TRANSPORT 04	(278,435)	(164,682)	(32,163)	(78,858)	(72)	(2,660)
EO	35 Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	7,322,590	5,197,439	892,711	1,193,724	2,337	36,381
EO	36 Adj #13 Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
EO	37 TOTAL PROFORMA EXPENSE ADJUSTMENTS		(135,603,371)	(102,075,983)	(14,517,728)	(18,373,508)	(51,684)	(584,468)
EO	38							
EO	39 TOTAL OTHER OPERATING EXPENSES		(117,047,770)	(86,609,167)	(13,053,790)	(16,812,926)	(41,985)	(529,902)
EO	40							
EO	41							
EO	42							
EO	43							
EO	44							
EO	45							
EO	46							
FO	47							

EO EO 47 48

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 18 of 35

		12 MONTHS ENDING DECEM	DER 31, 2010					
SUB-		ALLOCATION	Total					
SCH NO.	LINE NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
NO.	NO. DESCRIPTION	BAGIO	(1)	(2)	(3)	(4)	(5)	(6)
ті	1 DEVELOPMENT OF INCOME TAXES		(1)	(2)	(3)	(4)	(5)	(0)
TI	2							
TI	3 TOTAL OPERATING REVENUES	SCH REV. LN 28	937.478.461	701,280,452	106,642,664	125.248.636	529,988	3,776,721
TI	4 LESS:	Conney, Ert20	001,410,401	101,200,402	100,042,004	120,240,000	020,000	0,110,121
TI	5 OPERATION & MAINTAINENCE EXPENSE	SCH E. LN 141	321,836,138	261,558,220	29,434,124	29,318,475	392,751	1,132,569
TI	6 DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 27	110,966,446	79,039,411	13,450,474	17,895,614	34,686	546,261
TI	7 OTHER OPERATING EXPENSES	SCH EO, LN 39	(117,047,770)	(86,609,167)	(13,053,790)	(16,812,926)	(41,985)	(529,902)
ΤI	8 NET OPERATING INCOME BEFORE TAXES		621,723,647	447,291,988	76,811,857	94,847,473	144,537	2,627,792
TI	9 LESS:							
TI	10 G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	46,754,206	8,132,406	10,140,821	13,413	276,077
ΤI	11 TOTAL OPERATING INCOME BEFORE TAXES		556,406,724	400,537,781	68,679,451	84,706,652	131,124	2,351,715
ΤI	12							
ΤI	13							
ΤI	14							
ΤI	15 TAX ADJUSTMENTS - FEDERAL							
TI	16 Credits & Adjustments	TOTPLT	325,000	230,679	39,621	52,981	104	1,615
TI	17 Uncollectible Accounts - Writeoff	REVREQ	1,729,674	1,274,805	205,333	241,144	1,033	7,359
TI	18 Injuries and Damages	TOTPLT	606,244	430,301	73,908	98,830	193	3,012
TI	19 Meals & Entertainment	LABOR	172,075	152,367	10,495	8,742	105	366
TI	20 Company owned life insurance		(367,196)	(325,140)	(22,396)	(18,656)	(224)	(780)
TI	21 ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(807,249)	(140,413)	(175,089)	(232)	(4,767)
TI TI	22 Medicare Subsidy	LABOR DEPREXP	316,199	279,984	19,286	16,065	193	672
TI	23 Allowable Depreciation 24 Restricted Stock - Permanent	LABOR	(158,671,156)	(112,830,239)	(19,251,255)	(25,753,863)	(50,022)	(785,778)
TI	25 Previously Ded Amort-Reacq Bonds	not used	(313,507) 0	(277,600) 0	(19,121) 0	(15,928) 0	(191) 0	(666) 0
TI	26 Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	(3,642)	(633)	(790)	(1)	(22)
TI	27 Lobbying Expenses	LABOR	181,641	160,837	11,079	9,228	111	386
TI	28 Penalties	not used	101,041	100,037	11,079	5,220	0	0
τi	29 AFUDC / IDC	TOTPLT	(124,561)	(88,411)	(15,185)	(20,306)	(40)	(619)
TI	30 Dividends Received Deduction	TOTPLTNET	(124,001)	(10,432)	(1,815)	(2,263)	(3)	(62)
TI	31 Real Estate Taxes	TOTPLTNET	(370,590)	(265,270)	(46,141)	(57,536)	(76)	(1,566)
TI	32 Line Pack Adjustment	TOTPLTNET	(31,240)	(22,362)	(3,890)	(4,850)	(6)	(132)
TI	33 Legal Reserves	TOTPLTNET	(53,487)	(38,287)	(6,660)	(8,304)	(11)	(226)
TI	34 Deferred Comp - officers	LABOR	(5,518)	(4,886)	(337)	(280)	(3)	(12)
TI	35 PIP Adjustment	LABOR	(163,297)	(144,594)	(9,960)	(8,296)	(99)	(347)
ΤI	36 Accrued vacation pay adjustment	LABOR	85,318	75,546	5,204	4,335	52	181
ΤI	37 3rd Party Claims	TOTPLT	(948)	(673)	(116)	(155)	(0)	(5)
ΤI	38 Casualty Insurance Proceeds	TOTPLT	(141,430)	(100,384)	(17,242)	(23,056)	(45)	(703)
ΤI	39 Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin 47, Rabbi Trust)	TOTPLT	9,119	6,473	1,112	1,487	3	45
TI	40 Contribution in Aid of Construct	TOTPLTNET	(573,555)	(410,553)	(71,411)	(89,048)	(118)	(2,424)
TI	41 Pension Accrual Adjustment	LABOR	3,900,029	3,453,352	237,870	198,145	2,376	8,286
ΤI	42 Unallowable OPEB Amortization	LABOR	(6,122,331)	(5,421,130)	(373,412)	(311,051)	(3,730)	(13,008)
TI	43 NJ BPU assessment & Deferred Depreciation & Return on CIP II	TOTPLTNET	154,169	110,355	19,195	23,936	32	652
TI	44 Unicap book/tax inventory	TOTPLTNET	30,217	21,629	3,762	4,691	6	128
TI	45 W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	314,416	21,657	18,040	216	754
TI	46 Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clause -Deferal Fuel, SBC		0	0	0	0	0	0
TI	47 Capitalized Interest - Section 263A	TOTPLT	254,491	180,633	31,025	41,487	81	1,264
ΤI	48 Materials & Supplies Reserve	TOTPLT	(659,085)	(467,806)	(80,350)	(107,444)	(210)	(3,275)

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 19 of 35

SUB- SCH								
NO.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
TI	49 TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	(114,527,284)	(19,380,788)	(25,877,803)	(50,507)	(789,670)
TI	50 DEVELOPMENT OF INCOME TAXES CONTINUED							
TI	51 TAX ADJUSTMENTS - STATE	TEEA 04	0	0	0	0	0	0
TI TI	52 Reverse TEFA	TEFA_04	0	0	0	0	0	0
TI TI	53 Federal Depreication Reversal	TOTPLT DEPREXP	78,560,441	55,760,741	9,577,454	12,806,868	25,069	390,309
TI	54 State Tax Depreciation 55 Not Used	TOTPLTNET	23,048,241 0	16,389,485 0	2,796,397 0	3,740,952 0	7,266 0	114,140 0
TI	55 NOT USED 56 TOTAL TAX ADJUSTMENTS - STATE	TOTPLINET	101,608,681	72,150,226	12,373,851	16,547,820	32,335	504,450
TI	57		101,000,001	72,130,220	12,373,031	10,347,020	52,555	504,450
TI	57 58 TAXABLE NET INCOME - STATE		497,389,352	358,160,723	61,672,514	75,376,669	112,952	2,066,494
TI	59 State Tax Liability at 9.000%		44,765,042	32,234,465	5,550,526	6,783,900	10,166	185,984
TI	60 Prior Year Adjustment	TOTPLTNET	0	02,204,405	0,000,020	0,700,000	10,100	00,004
TI	61 TOTAL STATE INCOME TAX LIABILITY	1011 21121	44,765,042	32,234,465	5,550,526	6,783,900	10,166	185,984
TI	62		,	, ,	-,,	-,,	,	,
TI	63 TAXABLE NET INCOME - FEDERAL		351,015,629	253,776,032	43,748,136	52,044,949	70,452	1,376,060
TI	64 Federal Tax Liability at 35.000%		122,855,470	88,821,611	15,311,848	18,215,732	24,658	481,621
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		122,855,470	88,821,611	15,311,848	18,215,732	24,658	481,621
TI	68							
TI	69							
TI	70 TOTAL INCOME TAX EXPENSE		167,620,512	121,056,076	20,862,374	24,999,632	34,824	667,606
TI	71							
TI	72							
TI	73							
TI	74							
TI	75							
TI TI	76 77							
TI	78							
TI	78							
TI	80							
τi	81							
TI	82							
TI	83							
TI	84							
TI	85 TAX RATES							
TI	86 FEDERAL TAX RATE - CURRENT	35.000%						
TI	87 NEW JERSEY CORP BUSINESS TAX RATE	9.000%						
TI	88 CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%						
TI	89 EFFECTIVE TAX RATE	40.850%						
TI	90 COMPOSITE RATE	40.850%						
TI	91 1 - EFFECTIVE TAX RATE	59.15000%						
TI	92							
TI	93							
TI	94							
TI	95							
ТΙ	96							

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	RSG	GSG	LVG	SLG	TSG Firm
NO.	NO. DESCRIPTION	DASIS	(1)	(2)	(3)	(4)	(5)	(6)
ті	97 DEVELOPMENT OF OPERATING INCOME ADJUSTED		(1)	(2)	(3)	(-)	(3)	(0)
TI	98							
TI	99 G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
TI	100 Depreciation	DEPREXP	156,532,670	111,309,573	18,991,797	25,406,766	49,347	775,187
TI	101 Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI	102 Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
TI	103 Clause - Deferred Fuel	not_used	0	0	0	0	0	0
TI	104 *Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
TI	105 AFUDC / IDC	TOTPLT	124,561	88,411	15,185	20,306	40	619
TI	106 Capitalized interest-Section 263A	TOTPLT	(254,491)	(180,633)	(31,025)	(41,487)	(81)	(1,264)
TI	107 Cost of removal	TOTPLT	0	0	0	0	0	0
TI	108 *Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
TI	109 *RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
TI	110 *SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0	0
TI	111 Deferred Comp - Officers	LABOR	5,518	4,886	337	280	3	12
TI	112 *Deduction of Securitizartion	not_used	0	0	0	0	0	0
TI	113 Accrued vacation pay adjustment	LABOR	(85,318)	(75,546)	(5,204)	(4,335)	(52)	(181)
TI	114 3rd Party Claims	TOTPLT	(97)	(69)	(12)	(16)	(0)	(0)
TI	115 Deferred Return on CIP II	TOTPLT	(26,238)	(18,623)	(3,199)	(4,277)	(8)	(130)
TI	116 Deferred Depreciation on CIP II	TOTPLT	(12,006)	(8,522)	(1,464)	(1,957)	(4)	(60)
TI	117 Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
TI	118 Contribution in Aid of Construct	TOTPLTNET	573,555	410,553	71,411	89,048	118	2,424
TI TI	119 Pension Accrual Adjustment120 Unallowable OPEB Amortization	LABOR	(3,900,029)	(3,453,352)	(237,870)	(198,145)	(2,376)	(8,286)
TI		LABOR TOTPLT	6,122,331	5,421,130	373,412	311,051	3,730 0	13,008
TI	121 Fin Def-Energy Competition Act Ct	LABOR	518	368	63	84 116	0	3
TI	122 Rabbi Trust Unrealized Losses 123 Additional Real Estate Taxes	TOTPLT	2,291 370,590	2,028 263,038	140 45,179	60,413	118	5 1,841
TI	124 PIP Adjustment	LABOR	163,297	144,594	9,960	8,296	99	347
TI	124 FIF Adjustment 125 Medicare Subsidy - Temp NC	LABOR	(316,199)	(279,984)	(19,286)	(16,065)	(193)	(672)
TI	126 Misc	TOTPLT	141,450	100,399	17,244	23,059	(193) 45	703
TI	127 Assessment by Board of Public Utilities of the State of NJ	TOTPLT	(115,925)	(82,979)	(14,433)	(17,998)	(24)	(490)
TI	128 Legal Reserves	LABOR	53,487	47,361	3,262	2,717	33	(430)
τi	129 Line Pack Adjustment	TOTPLT	31,240	22,174	3,809	5,093	10	155
TI	130 Materials & Supply	TOTPLT	659,085	467,806	80,350	107,444	210	3,275
τi	131 Investment Tax Credit	TOTPLT	(1,268,004)	(900,006)	(154,585)	(206,709)	(405)	(6,300)
ті	132 TOTAL DEFERRED INCOME TAX	TOTI EI	158,802,288	113,282,609	19,145,073	25,543,686	50,613	780,308
ті	133		100,002,200	110,202,000	10,140,010	20,010,000	00,010	100,000
TI	134							
τi	135 This Section is not used at this time							
TI	136 PROFORMA OPERATING INCOME ADJUSTMENTS							
TI	137 Not Used	not used	0	0	0	0	0	0
ті	138 Not Used	not used	Ő	ů 0	0	0 0	0 0	0
TI	139 Not Used	not used	0	0	0	0	0	0
TI	140		0	Ŭ	0	0	Ŭ	Ũ
TI	141							
TI	142 OPERATING INCOME ADJUSTED		295,300,847	212,953,303	36,804,410	44,304,155	59,100	1,179,879
TI	143						,	
ті	144							

TI 144

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

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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							
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							
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		0	0	0	0	0	0
LR	23 G885 Maint. Supervision & Engineering		0	0	0	0	0	0
LR LR	24 G886 Structures & Improvements 25 G887 Mains	EXP_886 EXP_887	1,646,174	1,170,276 3,248,728	201,288 637,206	265,892 1,469,828	536 1,011	8,182 45,894
	26 G888 Compressor Station Equip		5,402,667 0	3,240,720	037,200	1,409,020	1,011	45,694 0
LR	27 G889-891 Meas & Reg Station	EXP_888 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	EXF_092 EXP 893	7,565,228	5,042,196	1,748,717	774,223	0	92
LR	30 G894 Maint of Other Equipment - Total	EXF_695 EXP_894	98,629	5,042,190	0	0	98,629	92
LR	31 Not Used	not used	30,029 0	0	0	0	30,029	0
LR	32 Total Maintenance	Tibi_useu	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		122,704,000	110,104,002	0,100,000	0,240,210	100,700	100,700
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	304,919	317,119	3,573	13,217
LR	39 Employee Pension/Benefits Acct G926	LABOR	0,002,000	0,200,000	0	0	0,010	0
LR	40		0	•		0	Ŭ	Ũ
LR	41 TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	158,590,668	10,923,864	9,099,543	109.112	380,539
LR	42			,,,	-,,	-,,0		,-30
LR	43							
LR	44							
LR	45							

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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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SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
CA	1 DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR							
CA	2							
CA	3 INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA	4 PRODUCTION PLANT - G304-G347	PRODPLT	727,439	463,032	88,169	176,237	0	0
CA	5 STORAGE PLANT - G360-G363	STORPLT	312,169	198,703	37,837	75,629	0	0
CA	6 TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0
CA	7							
CA	8 DISTRIBUTION PLANT							
CA	9 G375 Structure & Improvements	PLT_3745	826,172	587,331	101,021	133,444	269	4,106
CA	10 G376 Mains	PLT_376	116,314,171	69,941,966	13,718,423	31,643,963	21,756	988,062
CA	11 G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0
CA	12 G378-G379 Meas & Regul Eqmt	PLT_3789	4,127,895	2,483,063	487,072	1,122,023	766	34,971
CA	13 G380 Services	SERVICES	397,544,204	327,067,882	46,768,904	23,275,052	71,494	360,872
CA	14 G381 Meters	PLT_381	36,350,464	24,227,391	8,402,387	3,720,239	0	447
CA	15 G382 Meter Installations	PLT_382	202,082	184,234	16,161	1,686	0	0
CA	16 G383-384 House Regulators & Install	PLT_3834	149,016	133,360	12,073	3,576	0	7
CA	17 G385 Ind Reg & Meas Eqmt	PLT_385	11,305,357	1,316,446	2,669,551	6,687,926	102	631,333
CA	18 TOTAL DISTRIBUTION PLANT		566,819,360	425,941,673	72,175,593	66,587,908	94,387	2,019,799
CA	19 20 000000 BLANT		0	0	0	0	0	0
CA	20 COMMON PLANT	COMPLT	0	0	0	0	0	0
CA	21 GENERAL PLANT EXCL INTANGIBLE PLT 22	GENPLT	6,517,814	4,645,568	773,001	1,062,435	2,279	34,531
CA CA	22 23							
CA	23 24 TOTAL CAPITAL ADDITIONS		574,376,783	431,248,976	73,074,600	67,902,210	96,666	2,054,330
CA	25		574,570,705	431,240,370	73,074,000	07,302,210	30,000	2,034,330
CA	26							
CA	27							
CA	28							
CA	29							
CA	30							
ĊA	31							
CA	32							
CA	33							
CA	34							
CA	35							
CA	36							
CA	37							
CA	38							
CA	39							
CA	40							
CA	41							
CA	42							
CA	43							
CA	44							
CA	45							
CA	46							
CA	47							
CA	48							

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

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SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
	1 ALLOCATION FACTOR TABLE		(1)	(2)	(3)	(4)	(5)	(6)
AF AF	2 EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	2 EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	4 CAPACITY RELATED							
AF	5							
AF	6 Peak-Hour Sendout - delivery	PEAKHOUR 04	1,287	796	157	325	0	9
AF	7 Staff Average and Peak Allocator - delivery	AVGPEAK_04	1	0.60153	0.11800	0.27181	0.00019	0.00847
AF	8							
AF	9							
AF	10							
AF	11							
AF	12							
AF AF	13 14							
AF	14							
AF	16							
AF	17 COMMODITY RELATED							
AF	18 Annual transported gas @mtr - delivery	TRANSPORT 04	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
AF	19 Balancing therms - delivery	BALANCE_04	1,393,064,631	886,719,099	168,846,822	337,498,709	0	0
AF	20 Annual transported gas @mtr - access	TRANSPORT_03	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
AF	21 Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
AF	22							
AF	23 TEFA \$ responsibility W/N - delivery	TEFA_04	0	0	0	0	0	0
AF	24							
AF	25							
AF	26							
AF AF	27 28							
AF	20 29							
AF	30							
AF	31							
AF	32							
AF	33							
AF	34							
AF	35							
AF	36 BILLING DETERMINANTS							
AF	37							
AF	38 Number of Customers		1,816,880	1,652,784	145,403	18,640	16	37
AF	39 Transported Gas at Meter (calendar)		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
AF	40							
AF AF	41 42							
AF	42 43							
AF	44							
AF	45							
AF	46							
AF	47							
AF	48							

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 24 of 35

SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
AF	49 ALLOCATION FACTOR TABLE CONTINUED		()		(-)	()	(-)	(-)
AF	50 EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	51							
AF	52 CUSTOMER RELATED							
AF	53							
AF	54 G380 services - access	SERVICES 03	1,215,971,988	1,001,946,668	143,090,682	69,881,536	0	1,053,102
AF	55 Cust Installns LDC G879 - delivery	CINST 04	100	100	0	0	0	0
AF	56 Avg Customer Bills - delivery	CUSTAVG 04	1,103,707	996.698	87.708	19.214	17	70
AF	57 Avg Customer Bills - cust svs	CUSTAVG 06	1,103,707	996,698	87,708	19,214	17	70
AF	58 G381 meters - measurement	SMMETERS 07	95,374,258	63,566,590	22,045,940	9,760,574	0	1,154
AF	59		,	,,		-,,	-	.,
AF	60 Billing Function costs - cust svs	BILLING 06	13.588.445	11.847.670	1.098.089	476,262	433	165,991
AF	61 Competitive Service work - delivery	COMPSVSWK 04	100	99	1	0	0	0
AF	62					-	-	-
AF	63 Account Maint - cust svs	ACCTMAINT 06	57,801,700	52,363,685	4,620,521	775,947	317	41,230
AF	64 G382 meter install - measurement	MTRINSTAL 07	149,490,508	136,288,569	11,955,000	1,246,610	0	329
AF	65 G383 house regulators - access	HOUSEREG 03	27.727.735	23.488.422	2,877,517	1,358,260	Ő	3,536
AF	66 G384 house reg install - access	HSEREGINST 03	49,550,720	45,273,401	3,573,995	702,709	0	615
AF	67 G385 lrg regulators - access	LRGREG 03	2,654,025	527,983	950,933	886,308	ő	288,801
AF	68 G385 lrg mtrs - measurement	LRGMTR 07	46,733,414	021,000	5,728,862	40,715,751	0	288,801
AF	69 G380 services - reserve - access	SERVICESR 03	302,367,424	252,625,678	34,242,308	15,042,822	Ő	456,616
AF	70 G381 meters - reserve - measurement	SMMETERSR 07	39.638.103	26,782,366	8,862,287	3.992.767	0	682
AF	71 G382 meter install - reserve -measurement	MTRINSTALR 07	70.947.689	65,486,599	4,964,044	496,929	0	117
AF	72 G383 house regulators - reserve - access	HOUSEREGR 03	4,745,744	3,992,277	503,093	248,837	0	1,537
AF	73 G384 house reg install - reserve - access	HSEREGINSTR 03	9,880,635	9,043,509	697,932	138,864	0	330
AF	74 G385 lrg regulators - reserve - access	LRGREGR 03	384,163	13,538	164,305	112,396	0	93,924
AF	75 G385 lrg mtrs - reserve - measurement	LRGMTRR 07	7,737,443	0	940.755	6,702,764	0	93.924
AF	76 Direct LVG - delivery	DIRLVG 04	1,101,110	0	0	1	0	00,024
AF	77 Direct LVG - cust svs	DIRLVG_06	1	0	0	1	0	0
AF	78 Direct SLG - streetlights	DIRSLG 05	1	0	0	0	1	0
AF	79 Meter Reading Costs - measurement	MRCOST 07	13,815,195	12,478,202	1.097.762	239,232	0	0
AF	80 Other Utility work by Cust Ops - delivery	UTILWORK 04	4.987.422	4,329,575	514.527	142.656	85	579
AF	81 Other Utility work by Cust Ops - delivery	UTILWORK 04	4,987,422	4,329,575	514,527	142,656	85	579
AF	82 Direct SLG - access	DIRSLG 03	4,307,422	4,525,575	0	142,050	1	0
AF	83 Direct Competitive Services - delivery	DIRGEG_03 DIRCOMPSVS 04	0	0	0	0	0	0
AF	84 Direct TSG-F - access	DIRTSGF 03	1	0	0	0	0	1
AF	85 Direct TSG-F - delivery	DIRTSGF_03	1	0	0	0	0	1
AF	86 Direct TSG-F - measurement	DIRTSGF_04 DIRTSGF 07	1	0	0	0	0	1
AF	87	DIKTOGI_07	1	0	0	0	0	
AF	88 Direct - RSG - delivery	DIRRSG 04	1	1	0	0	0	0
AF	89	DIKK3G_04	1	I	0	0	0	0
AF	90							
AF	90 91							
AF	91 92 Choice - delivery	CHOICE 04	1,956,016	1,652,784	247.185	55,920	16	111
AF	92 Choice - delivery 93		1,900,016	1,002,784	241,105	55,9∠0	10	111
AF AF	93 94							
AF	94							

AF AF 95 96

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

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SUB-								
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 INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	99							
AF	100 Dummy allocator for unused lines	not_used	0	0	0	0	0	0
AF	101							
AF	102 Plant Related							
AF	103 Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
AF	104 Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613	5,304,666	462,358	69,991	(54)	20,653
AF	105 Production Plant Total	PRODPLT	54,051,153	34,404,858	6,551,287	13,095,009	0	0
AF	106 Storage Plant Total	STORPLT	10,637,156	6,770,805	1,289,280	2,577,071	0	0
AF	107 Transmission Plant Total	TRANPLT	88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,715
AF	108 Distribution Plant Total	DISTPLT	6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851	31,712,441
AF	109 G391-G398 General Plant	GENPLT	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,261
AF	110 Common Plant	COMPLT	78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,927
AF	111 Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146	129,314,694	19,492,474	23,949,776	50,014	868,188
AF	112 Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472	4,630,575,690	798,514,177	1,070,428,098	2,092,351	32,466,155
AF	113 Total Plant	TOTPLT	6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354,996
AF			E 005 450 704	4 000 400 050	700 004 000	007 507 400	0.075.474	04 440 400
AF	115 Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701	4,230,489,850	703,934,086	967,507,183	2,075,474	31,446,109
AF	116 Acct G374-375 - Land & Structures	PLT_3745	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
AF	117 Acct G376 - Mains	PLT_376	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,416
AF	118 Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
AF	119 Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,802
AF 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
	121 Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	5,520,622,792	3,951,665,450	650,266,393	892,440,232	1,012,047	25,238,670
AF AF	122 Acct G381 - House Meters 123 Acct G382 - Meter Installations	PLT_381	257,235,090	171,445,816	59,459,731	26,326,375	1 0	3,166
AF		PLT_382 METERPLT	145,989,543	133,096,274	11,675,079	1,217,853	377	337
AF	124 Acct G381,382, & 385 - Meters	PLT 3814	444,969,115 540,407,937	305,394,023 427,312,858	76,241,912 82,249,224	63,066,471	377	266,332
	125 Acct G381-384 - Meters & House Regulators					30,835,992	o 6	9,855
AF AF	126 Acct G382-384 - House Reg & Install & Meter Install 127 Acct G383-384 - House Reg & Installation	PLT_3824 PLT_3834	283,172,848 137,183,305	255,867,042 122,770,768	22,789,493 11,114,414	4,509,617 3,291,764	6	6,689 6,352
AF	127 Acct G385 - Ind & Com Meas & Regul Station Equip	PL1_3034 PLT 385	83.488.964	, ,	19,714,375		750	,
AF	120 Acct G365 - Ind & Com Meas & Regul Station Equip 129 Acct G386 - Other Property on Cust Premises	PL1_305 PLT 386	03,400,904 0	9,721,823 0	19,714,375	49,389,685 0	750	4,662,331 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	130 Act 0307.1 - Other Equipment (St Etg Posts)	FL1_307_1	1,011,930	0	0	0	1,011,930	0
AF	131							
AF	132 133 Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943	14,575,821
AF	133 Total Net Plant	TOTPLET	4,442,952,594	3,180,289,453	553,178,119	689,793,477	912,369	18,779,176
AF	135	TOTPEINET	4,442,952,594	3,100,209,403	555,176,119	009,793,477	912,309	10,779,170
AF	136							
AF	137							
AF	138							
AF	139							
AF	140 Revenue Related							
AF	141 Total Operating Revenue	TOTREV	937.478.461	701.280.452	106.642.664	125.248.636	529,988	3,776,721
AF	141 Intra Dept Rev Reg - 5.62% GS / 94.38% LV	INTRAREV	122.661.426	01,200,452	5,919,249	116,742,177	0	0
AF	143		122,001,420	0	0,010,240	110,172,117	0	0
AF	143							
	111							

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		12 MONTHS ENDING DECEM	BER 31, 2010					
SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	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	1,538,822	301,852	695,348	474	21,673
AF	152 Acct 813-Other Gas Supply Expense	EXP_813	5,670,771	3,354,010	655,053	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	14,420,442	2,372,956	3,256,698	3,693	92,101
AF	156 Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940	1,569,362	307,843	709,148	484	22,103
AF	157 Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451	6,656,661	1,281,275	480,362	0	154
AF	158 Acct 879 - Customer Installation Expenses	EXP_879	24,548,330	24,470,266	78,064	0	0	0
AF	159 Acct 880.0,.1,.2 - Other Expenses	EXP_8801	9,359,608	7,913,365	678,773	747,533	702	19,234
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	3,134,000	539,051	712,059	1,434	21,911
AF	163 Acct 887-Maint of Mains Exp	EXP_887	12,392,584	7,451,901	1,461,617	3,371,476	2,318	105,272
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	2,318,050	454,704	1,047,458	715	32,647
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	55,042,207	4,721,276	5,199,541	4,885	133,787
AF	171 Distr Maint Exp	DISTEXPM	35,829,120	23,458,972	5,439,582	6,478,282	288,660	163,624
AF	172 Cust Serv & Info Expense	CUSTS_I	2,140,391	1,869,053	203,456	61,038	42	6,803
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	63,544,176	5,782,601	1,495,389	891	265,401
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	173,406,566	21,184,540	20,713,479	296,402	776,140
AF	177 Total O&M Expense Excl 904 Expense	TOTOMX904	289,563,930	237,758,739	25,600,729	24,816,521	392,751	995,190
AF	178 Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	288,334,861	236,976,407	25,451,759	24,518,753	392,751	995,190
AF	179 Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904	88,012,824	8,223,148	8,552,154	96,349	356,429
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	692,807,196	102,508,724	97,220,685	489,416	3,186,899
AF	182							
AF	183 Depreciation Expense (Total)	DEPREXP	123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,920
AF	184							
AF	185 NJ State Income Tax (CBT)	STATEINCTAX	44,765,042	32,234,465	5,550,526	6,783,900	10,166	185,984
AF	186 NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701	2,233,212	180,925	173,520	1,474	6,570
AF	187							
AF	188 Labor Expense Related							
AF	189 Total Distribution Exp (Oper) Labor	TLABDO	103,683,001	97,593,884	3,031,441	2,979,733	2,806	75,137
AF	190 Total Distribution Exp (Maint) Labor	TLABDM	19,101,689	12,560,207	3,104,364	3,260,482	100,977	75,658
AF	191 Total Labor	LABOR	179,103,725	158,590,668	10,923,864	9,099,543	109,112	380,539
AF	192							

AF 192

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

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SUB- SCH	LINE	ALLOCATION	Total					
10.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
F	193 REVENUES AND BILLING DETERMINANTS							
F	194 195 Base Rate Sales Revenue	SALESREV	887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,56
	195 Dase Rate Sales Revenue	SALESKEV	007,227,203	000,904,040	105,524,714	123,033,700	525,010	3,774,30
-	197 Residential Service	REVRSG	653,904,345	653,904,345	0	0	0	
	198 Residential Heating Service	REVGSG	105,324,714	0	105,324,714	0	0	
	199 Residential Load Management Service	REVLVG	123,693,766	0	0	123,693,766	0	
-	200 Water Heating Service	REVSLG	529,816	0	0	0	529,816	
	201 Water Heating Storage Service	REVTSGF	3,774,561	0	0	0	0	3,774,56
	202							
	203						======	
	204 Total Rev Req @ Desired ROR	REVREQ	887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,56
	205 206							
-	200							
	208							
;	209							
-	210							
	211							
	212							
	213							
	214							
	215							
	216							
	217							
	218							
	219							
	220 221							
	221							
	222 PRESENT REVENUES FROM SALES INPUT							
-	223 <u>I RESERT REVENCEO I ROM GREEC INI CT</u> 224							
	225 Total Sales of Gas Revenue Requirement		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,32
	226 Sales of Gas Revenues - Rates		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,32
	227 Sales of Gas Revenues - Other		0	0	0	0	0	-,,
	228							
	229							
	230							
	231							
	232							
	233 RATE OF RETURN							
	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							
	239							

AF 240

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

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SUB-								
SCH	LINE	ALLOCATION	Total	500			<u>.</u>	700 F
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
AP	1 ALLOCATION PROPORTIONS TABLE		(1)	(2)	(3)	(4)	(5)	(6)
AP	2 EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	3							
AP	4 CAPACITY RELATED							
AP	5							
AP	6 Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	7 Staff Average and Peak Allocator - delivery	AVGPEAK_04	1.000000	0.601533	0.117995	0.271815	0.000185	0.008472
AP	8							
AP AP	9							
AP AP	10 11							
AP	12							
AP	13							
AP	14							
AP	15							
AP	16							
AP	17 COMMODITY RELATED							
AP	18 Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	19 Balancing therms - delivery	BALANCE_04	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	20 Annual transported gas @mtr - access	TRANSPORT_03	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP AP	21 Annual transported gas @mtr - meters 22	TRANSPORT_07	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP	22 23 TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	24		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	25							
AP	26							
AP	27							
AP	28							
AP	29							
AP	30							
AP	31							
AP AP	32 33							
AP	33 34							
AP	35							
AP	36 BILLING DETERMINANTS							
AP	37							
AP	38 Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	39 Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	40							
AP	41							
AP	42							
AP	43							
AP AP	44 45							
AP AP	45 46							
AP	40							
AP	48							

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

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SUB-									
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
NO.	NO.	DESCRIPTION	DASIS	(1)	(2)	(3)	(4)	(5)	(6)
AP	49	ALLOCATION PROPORTIONS TABLE CONTINUED		(1)	(2)	(3)	(-)	(3)	(0)
AP		EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	51								
AP	52	CUSTOMER RELATED							
AP	53								
AP		G380 services - access	SERVICES 03	1.000000	0.823988	0.117676	0.057470	0.000000	0.000866
AP	55	Cust Installns LDC G879 - delivery	CINST 04	1.000000	0.996820	0.003180	0.000000	0.000000	0.000000
AP		Avg Customer Bills - delivery	CUSTAVG 04	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
AP	57	Avg Customer Bills - cust svs	CUSTAVG 06	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
AP		G381 meters - measurement	SMMETERS 07	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
AP	59		_						
AP		Billing Function costs - cust svs	BILLING 06	1.000000	0.871893	0.080810	0.035049	0.000032	0.012216
AP		Competitive Service work - delivery	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 - measurement	MTRINSTAL_07	1.000000	0.911687	0.079972	0.008339	0.000000	0.000002
AP	65	G383 house regulators - access	HOUSEREG 03	1.000000	0.847109	0.103778	0.048986	0.000000	0.000128
AP		G384 house reg install - access	HSEREGINST 03	1.000000	0.913678	0.072128	0.014182	0.000000	0.000012
AP	67	G385 lrg regulators - access	LRGREG 03	1.000000	0.198937	0.358298	0.333949	0.000000	0.108816
AP		G385 Irg mtrs - measurement	LRGMTR 07	1.000000	0.000000	0.122586	0.871234	0.000000	0.006180
AP	69	G380 services - reserve - access	SERVICESR 03	1.000000	0.835492	0.113247	0.049750	0.000000	0.001510
AP	70	G381 meters - reserve - measurement	SMMETERSR 07	1.000000	0.675672	0.223580	0.100731	0.000000	0.000017
AP		G382 meter install - reserve -measurement	MTRINSTALR 07	1.000000	0.923027	0.069968	0.007004	0.000000	0.000002
AP	72	G383 house regulators - reserve - access	HOUSEREGR 03	1.000000	0.841233	0.106009	0.052434	0.000000	0.000324
AP		G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.915276	0.070636	0.014054	0.000000	0.000033
AP	74	G385 lrg regulators - reserve - access	LRGREGR 03	1.000000	0.035240	0.427696	0.292574	0.000000	0.244490
AP	75	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.121585	0.866276	0.000000	0.012139
AP	76	Direct LVG - delivery	DIRLVG 04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	77	Direct LVG - cust 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 - measurement	MRCOST_07	1.000000	0.903223	0.079460	0.017317	0.000000	0.000000
AP	80	Other Utility work by Cust Ops - delivery	UTILWORK 04	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
AP	81								
AP	82	Direct SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	83	Direct Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	84	Direct TSG-F - access	DIRTSGF_03	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	85	Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	86	Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87								
AP	88	Direct - RSG - delivery	DIRRSG_04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	89	·							
AP	90								
AP	91								
AP	92	Choice - delivery	CHOICE_04	1.000000	0.844975	0.126372	0.028589	0.00008	0.000057
AP	93								
AP	94								
۸D	05								

AP AP 95 96

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

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SUB-								
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		0 000000	0 000000	0.000000	0.000000	0 000000	0.00000
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 AP	101 102 Plant Related							
AP	102 Plant Related 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	TANGPET	1.000000	0.905602	0.078933	0.011949	(0.000009)	0.003526
AP	105 Production Plant Total	PRODPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	105 Storage Plant Total	STORPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
AP	100 Storage Flant Total	TRANPLT	1.000000	0.601533	0.117995	0.271815	0.000185	0.008472
AP	108 Distribution Plant Total	DISTPLT	1.000000	0.710907	0.122277	0.161521	0.000325	0.004970
AP	109 G391-G398 General Plant	GENPLT	1.000000	0.712749	0.118598	0.163005	0.000350	0.005298
AP	110 Common Plant	COMPLT	1.000000	0.782834	0.104587	0.103003	0.000330	0.004639
AP	111 Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.744578	0.112235	0.137900	0.000288	0.004999
AP	112 Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.708681	0.122208	0.163822	0.000320	0.004969
AP	113 Total Plant	TOTPLT	1.000000	0.709781	0.121912	0.163019	0.000319	0.004968
AP	114	1011 21	1.000000	0.100101	0.121012	0.100010	0.000010	0.001000
AP	115 Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.7127493	0.118598	0.163005	0.000350	0.005298
AP	116 Acct G374-375 - Land & Structures	PLT 3745	1.000000	0.710907	0.122277	0.161521	0.000325	0.004970
AP	117 Acct G376 - Mains	PLT 376	1.000000	0.601319	0.117943	0.272056	0.000187	0.008495
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	0.601533	0.117995	0.271815	0.000185	0.008472
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	0.715801	0.117789	0.161656	0.000183	0.004572
AP	122 Acct G381 - House Meters	PLT 381	1.000000	0.666495	0.231149	0.102344	0.000000	0.000012
AP	123 Acct G382 - Meter Installations	PLT 382	1.000000	0.911684	0.079972	0.008342	0.000000	0.000002
AP	124 Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.686326	0.171342	0.141732	0.000001	0.000599
AP	125 Acct G381-384 - Meters & House Regulators	PLT 3814	1.000000	0.790723	0.152198	0.057061	0.000000	0.000018
AP	126 Acct G382-384 - House Reg & Install & Meter 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	128 Acct G385 - Ind & Com Meas & Regul Station Equip	PLT 385	1.000000	0.116444	0.236132	0.591571	0.000009	0.055844
AP	129 Acct G386 - Other Property on Cust Premises	PLT 386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	130 Acct G387.1 - Other Equipment (St Ltg Posts)	PLT 387 1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	131							
AP	132							
AP	133 Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.697994	0.116834	0.178210	0.000542	0.006419
AP	134 Total Net Plant	TOTPLTNET	1.000000	0.715805	0.124507	0.155256	0.000205	0.004227
AP	135							
AP	136							
AP	137							
AP	138							
AP	139							
AP	140 Revenue Related							
AP	141 Total Operating Revenue	TOTREV	1.000000	0.748050	0.113755	0.133602	0.000565	0.004029
AP	142 Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.048257	0.951743	0.000000	0.000000
AP	143							
AP	144							

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

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SUB- SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
AP	145 ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	146 INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	147							
AP	148 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 AP	150 Other Storage Plant O&M Expense 151 Transmission Plant O&M Expense	STOREXP TRANEXP	1.000000 1.000000	0.636524 0.601533	0.121205 0.117995	0.242271 0.271815	0.000000 0.000185	0.000000 0.008472
AP	151 Transmission Flant Okin Expense	EXP 813	1.000000	0.591456	0.115514	0.283218	0.000185	0.008472
AP	153 Acct 871 - Distribution Load Dispatching	EXP_813	0.000000	0.000000	0.000000	0.000000	0.000200	0.000000
AP	154 Acct 872 - Compressor Station Labor & Expenses	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	155 Acct 874-Mains & Services Expenses	EXP 874	1.000000	0.715801	0.117789	0.161656	0.000183	0.004572
AP	156 Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.601533	0.117995	0.271815	0.000185	0.008472
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	0.845480	0.072522	0.079868	0.000075	0.002055
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	0.710907	0.122277	0.161521	0.000325	0.004970
AP	163 Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.601319	0.117943	0.272056	0.000187	0.008495
AP	164 Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	165 Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.601533	0.117995	0.271815	0.000185	0.008472
AP	166 Acct 892-Main of Services Exp	EXP_892	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
AP	167 Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
AP	168 Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	169							
AP	170 Distr Oper Exp	DISTEXPO	1.000000	0.845480	0.072522	0.079868	0.000075	0.002055
AP	171 Distr Maint Exp	DISTEXPM	1.000000	0.654746	0.151820	0.180811	0.008057	0.004567
AP	172 Cust Serv & Info Expense	CUSTS_I	1.000000	0.873230	0.095055	0.028517	0.000019	0.003178
AP	173 Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.894516	0.080918	0.020803	0.000012	0.003751
AP AP	174 Accts 901-910 Excl 904 - Cust Accts,Serv & Info 175 Sales Expense	CUSTSVSX SALESEXP	1.000000 1.000000	0.893875 0.868099	0.081344 0.103165	0.021036 0.028603	0.000013 0.000017	0.003733 0.000116
AP	175 Sales Expense 176 Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.801409	0.097906	0.028603		0.003587
AP AP	176 Total O&M Expense Excl 904 Expense	TOTOMXAG	1.000000	0.801409	0.097906	0.095729	0.001370 0.001356	0.003587
AP	178 Total O&M Expense Excl So4 Expense	TOMX504	1.000000	0.821879	0.088272	0.085036	0.001362	0.003452
AP	179 Tot Admin & Genl Expension/Ben	AGEXP	1.000000	0.836299	0.078136	0.081263	0.000916	0.003432
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	0.773039	0.114380	0.108479	0.000546	0.003556
AP	182			0.1100000	0.111.000	0.100.110	0.0000.0	0.000000
AP	183 Depreciation Expense (Total)	DEPREXP	1.000000	0.711095	0.121328	0.162310	0.000315	0.004952
AP	184							
AP	185 NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.720081	0.123992	0.151545	0.000227	0.004155
AP	186 NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.860350	0.069702	0.066849	0.000568	0.002531
AP	187							
AP	188 Labor Expense Related							
AP	189 Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.941272	0.029238	0.028739	0.000027	0.000725
AP	190 Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.657544	0.162518	0.170691	0.005286	0.003961
AP	191 Total Labor	LABOR	1.000000	0.885468	0.060992	0.050806	0.000609	0.002125
AP	192							

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СН О.	LINE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
0.	No. DECOMINIO	Billio	(1)	(2)	(3)	(4)	(5)	(6)
Р	193 REVENUES AND BILLING D	TERMINANTS	(-)	(-)	(-)	()	(-)	(-)
P	194							
Р	195 Base Rate Sales Revenue	SALESREV	1.000000	0.737020	0.118712	0.139416	0.000597	0.004254
P	196							
P	197 Residential Service 198 Residential Heating Service	REVRSG REVGSG	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
P P	198 Residential Load Management Service	REVUSG	1.000000 1.000000	0.000000 0.000000	1.000000 0.000000	0.000000 1.000000	0.000000 0.000000	0.00000
P	200 Water Heating Service	REVELUG	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
P	201 Water Heating Storage Service	REVTSGF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
P	202							
Р	203							
Р	204 Total Rev Req @ Desired ROR	REVREQ	1.000000	0.737020	0.118712	0.139416	0.000597	0.004254
>	205							
	206							
	207							
5 5	208 209							
2	209							
,	211							
	212							
0	213							
2	214							
2	215							
b	216							
2	217							
2	218							
5 5	219 220							
5	220							
,	222							
c	223 PRESENT REVENUES FROM SALES INPUT							
c	224							
2	225 Total Sales of Gas Revenue Requirement		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
,	226 Sales of Gas Revenues - Rates		1.000000	0.747690	0.114979	0.129579	0.001314	0.00643
2	227 Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
2	228							
5	229							
	230 231							
- -	231							
5	232							
2	234							
b	235							
>	236							
C	237							
Р	238							
P P	239 240							

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 33 of 35

			12 MONTHS ENDING DECEM	DER 31, 2010					
SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
ADA		DIRECT ASSIGNMENTS							
ADA		GN TO CLASSES W/SALES REV FUNCTIONS							
ADA	3								
ADA		- Uncollectible Accounts							
ADA	5 Residential Se	rvice	REVRSG	653,904,345	653,904,345	0	0	0	0
ADA	6 Residential He	eating Service	REVGSG	105,324,714	0	105,324,714	0	0	0
ADA		ad Management Service	REVLVG	123,693,766	0	0	123,693,766	0	0
ADA	8 Water Heating		REVSLG	0	0	0	0	0	0
ADA	9 Water Heating	Storage Service	REVTSGF	3,774,561	0	0	0	0	3,774,561
ADA	10		51/5 00 /						
ADA	11 Total 904-Uno	liectible	EXP_904	886,697,387	653,904,345	105,324,714	123,693,766	0	3,774,561
ADA	12	H (9.1)	EXP 004	4 000000	0 707 404	0 4 4 0 7 0 0	0.400.400	0 000000	0.004057
ADA ADA	13 Total 904-Uno 14	liectible	EXP_904	1.000000	0.737461	0.118783	0.139499	0.000000	0.004257
		Write Offe at Claimed Bate		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	20								
ADA	22								
ADA	23								
ADA	24								
ADA	25								
ADA	26								
ADA	27								
ADA	28								
ADA	29 Rev Req (cal)	to Customers Late Payment fees							
ADA	30 Residential Se	ervice	REVRSG	0	0	0	0	0	0
ADA	31 Residential He	ating Service	REVGSG	105,324,714	0	105,324,714	0	0	0
ADA		ad Management Service	REVLVG	123,693,766	0	0	123,693,766	0	0
ADA	33 Water Heating	Service	REVSLG	0	0	0	0	0	0
ADA	34 Water Heating	Storage Service	REVTSGF	0	0	0	0	0	0
ADA	35								
ADA	36 Total Late Pay	ment Fees	REVLATEP	229,018,481	0	105,324,714	123,693,766	0	0
ADA	37								
ADA	38 Total Late Pay	ment Fees	REVLATEP	1.000000	0.000000	0.459896	0.540104	0.000000	0.000000
ADA	39								
ADA	40								
ADA	41								
ADA	42								
ADA	43								
ADA	44								
ADA	45								
ADA ADA	46 47								
ADA ADA	47 48								
ADA	+0								

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

EXHIBIT P-9G R-2 Schedule SS-G13 R-2 Page 34 of 35

SUB-								
SCH	LINE	ALLOCATION	Total					
NO.	NO. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
ADA	49 ALLOCATED DIRECT ASSIGNMENTS							
ADA	50 DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	51							
ADA	52 AVAILABLE							
ADA	53 Residential Service	REVRSG	0	0	0	0	0	0
ADA	54 Residential Heating Service	REVGSG	0	0	0	0	0	0
ADA	55 Residential Load Management Service	REVLVG	0	0	0	0	0	0
ADA	56 Water Heating Service	REVSLG	0	0	0	0	0	0
ADA ADA	57 Water Heating Storage Service 58	REVTSGF	0	0	0	0	0	0
ADA	50 59 Total Available	REVAVAIL	0	0	0	0	0	0
ADA	60	REVAVAL	0	0	0	0	0	0
ADA	61 Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62	REVAVALE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	63							
ADA	64							
ADA	65							
ADA	66							
ADA	67							
ADA	68							
ADA	69							
ADA	70							
ADA	71							
ADA	72							
ADA	73							
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ADA ADA	76 77							
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ADA ADA	93 94							
ADA ADA	94 95							
ADA	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-2 Schedule SS-G13 R-2 Page 35 of 35

SUB-									
SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
RRW	1	REVENUE REQUIREMENTS							
RRW	2								
RRW	3	PRESENT RATES							
RRW	4								
RRW		RATE BASE		3,990,551,989	2,877,747,336	497,356,888	598,704,804	798,655	15,944,306
RRW		NET OPER INC (PRESENT RATES)		295,300,847	212,953,303	36,804,410	44,304,155	59,100	1,179,879
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)		887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,561
RRW RRW				\$0.3605	\$0.4492	\$0.3705	\$0.1774	\$0.8272	\$0.1605
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$40,693.72	\$32,969.84	\$60,363.68	\$552,994.31	\$2,759,460.74	\$8,501,262.81
RRW	12								
RRW	13	CLAIMED RATE OF RETURN							
RRW									
RRW		CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RETURN REQ FOR CLAIMED ROR		295,300,847	212,953,303	36,804,410	44,304,155	59,100	1,179,879
RRW		SALES REVENUE REQ CLAIMED ROR		887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,561
RRW		REVENUE DEFICIENCY SALES REV		0	0	00,024,114	(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		\$0.3605	\$0.4492	\$0.3705	\$0.1774	\$0.8272	\$0.1605
RRW	23	REVENUE DEFICIENCY \$/THERM		\$0.0000	\$0.0000	\$0.0000	(\$0.0000)	(\$0.0000)	(\$0.0000)
RRW	24						. ,	(, ,	(, ,
RRW	25								
RRW	26								
RRW	27								
RRW	28								
RRW	29								
RRW	30								
RRW	31								
RRW	32								
RRW	33								
RRW	34								
RRW	35								
RRW RRW	36								
RRW	37 38								
RRW	39								
RRW	40								
RRW	40								
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-2 Schedule SS-G14 R-2 Page 1 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
S	1	SUMMARY OF RESULTS	Sub-Schedule Ref						
s		DEVELOPMENT OF RETURN							
S	3								
S	4	RATE BASE							
S	5	Plant in Service							
S	6	Production Plant 304-320	SCH RBP, LN 28	54,051,153	0	54,051,153	0	0	0
S	7	Storage Plant 360-363	SCH RBP, LN 33	10,637,156	0	10,637,156	0	0	0
S	8	Transmission Plant 365-371	SCH RBP, LN 40	88,966,347	0	88,966,347	0	0	0
S	9	Distribution Plant							
S	10		SCH RBP, LN 55	53,869,741	25,829,908	24,242,365	8,616	0	3,788,852
S	11		SCH RBP, LN 61	2,666,043,183	0	2,666,043,183	0	0	0
S	12		SCH RBP, LN 63	0	0	0	0	0	0
S	13		SCH RBP, LN 68	170,186,128	0	170,186,128	0	0	0
S	14		SCH RBP, LN 74	2,854,069,822	2,854,069,822	0	0	0	0
S	15		SCH RBP, LN 80	257,235,090	0	0	0	0	257,235,090
S	16		SCH RBP, LN 86	145,989,543	0	0	0	0	145,989,543
S	17		SCH RBP, LN 106	137,183,305	137,183,305	0	0	0	0
S	18		SCH RBP, LN 114	83,488,964	41,744,482	0	0	0	41,744,482
S	19		SCH RBP, LN 116	0	0	0	0	0	0
S	20		SCH RBP, LN 121	1,521,717	509,787	0	1,011,930	0	0
S	21		SCH RBP, LN 123	10,834,324	0	10,834,324	0	0	0
S	22		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		SCH RBP, LN 156	94,801,809	48,864,127	45,860,866	16,300	0	60,516
S S	24		SCH RBP, LN 167	78,873,337	24,246,796	24,615,586	8,088	23,661,222	6,341,645
-	25		SCH RBP, LN 23	5,857,613	(190,947)	133,431	(64)	4,656,931	1,258,261
S S	26 27		SCH RBP, LN 172	6,713,609,232	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
S	27		SCH RBD, LN 122	2,270,656,638	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
S	20		SCITINDD, EN 122	2,270,030,030	910,903,032	1,200,400,079	070,440	11,525,070	79,220,009
S	30								
s	31		SCH RBO, LN 11	292,311,129	145,098,052	96,386,031	111,663	22,589,515	28,125,868
s	32		SCH RBO, LN 13	232,511,125	140,000,002	0	0	22,505,515	20,123,000
s	33		SCH RBO, LN 14	96,280	29,598	30,048	10	28,883	7,741
s	34		Contrado, Elt 14	00,200	20,000	00,040	10	20,000	7,741
s	35		SCH RBO, LN 21	(19,722,411)	(10,197,978)	(9,524,433)	0	0	0
ŝ	36		SCH RBO, LN 22	(159,485,336)	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842,460)
ŝ	37		SCH RBO, LN 33	(1,842,391,857)	(860,763,760)	(848,197,577)	(287,357)	(7,766,298)	(125,376,865)
ŝ	38			(.,,.,.,.,	()	(***,***,***)	()	(.,,,	(
ŝ	39								
S	40	TOTAL RATE BASE		2,713,760,398	1,421,051,731	992,261,015	167,918	31,173,671	269,106,064
S	41								
S	42								
S	43								
S	44								
S	45								
S	46								

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

SCH NO.	LINE NO DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
			(1)	(2)	(3)	(4)	(5)	(6)
S	49 SUMMARY OF RESULTS	Sub-Schedule Ref						
S	50 DEVELOPMENT OF RETURN	oub-ochequie Ref						
s	51							
s	52 RATE BASE	SCH RBO, LN 38	3,990,551,989	2,039,425,113	1,555,157,474	348,936	32,325,950	363,294,516
s	53		-,,,	_,,	.,,,	,	,,	
S	54 OPERATING REVENUES							
S	55 Rate Revenues from Customers	SCH REV, LN 7	887,227,203	354,728,183	351,076,582	431,322	82,091,914	98,899,202
S	56 Other Operating Revenues	SCH REV, LN 19	50,251,258	463,385	49,600,413	104	44,415	142,941
S	57 Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0
S	58 Less: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0
S	59 TOTAL OPERATING REVENUES		937,478,461	355,191,568	400,676,995	431,426	82,136,329	99,042,144
S	60							
S	61 OPERATING EXPENSES							
S	62 Operation and Maintenance Expense							
S	63 Gas Production and Supply Expense	SCH E, LN 20	6,899,840	0	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 Distribution Expense	SCH E, LN 69	100,930,816	20,809,647	61,333,701	284,173	0	18,503,295
S	67 Customer Accounts Expense	SCH E, LN 91	101,220,275	12,909,365	15,071,361	0	56,872,063	16,367,485
S	68 Customer Service & Information Expense	SCH E, LN 109	2,140,391	0	1,373,197	0	767,194	0
S	69 Sales Expense	SCH E, LN 115	924,164	0	924,164	0	0	0
S	70 Administrative and General Expense	SCH E, LN 139	105,459,010	8,015,198	61,863,310	88,765	22,514,628	12,977,109
S	71 Total Operation and Maintenance Expense	SCH E, LN 141	321,836,138	41,734,210	151,727,215	372,938	80,153,885	47,847,889
S S	72 Depreciation Expense 73 Amortization Expense	SCH DE, LN 10 SCH DE, LN 25	123,362,242	56,774,801	57,051,906	18,939	1,454,242	8,062,355
S	73 Amonization Expense 74 Taxes Other Than Income Taxes	SCH DE, LN 25 SCH EO, LN 11	(12,395,796)	(6,158,505)	(5,534,062)	(2,054)	124,421	(825,595)
S	74 Taxes Other Than income Taxes 75 Proforma Expense Adjustments	SCH EO, LN TT SCH EO, LN 37	18,555,601 (135,603,371)	3,388,196 (49,393,412)	10,581,589 (66,921,755)	8,312 (33,685)	2,669,140 (8,556,672)	1,908,365 (10,697,846)
S	76 State Income Taxes	SCH EO, LN 37 SCH TI, LN 61	44,765,042	(49,393,412) 22,510,374	17,928,007	(33,003) 4,731	407,828	3,914,102
S	77 Federal Income Taxes	SCH TI, LN 67	122,855,470	63,120,679	47,036,326	11.224	1,232,182	11,455,060
S	78 Provision for Deferred Income Taxes	SCH 11, LN 132	158,802,288	72,297,766	73,726,118	25,200	2,259,184	10,494,021
S	79 Income Taxes Deferred in Prior Years	SCH TI, LN 137	130,002,200	12,291,100	0	23,200	2,239,104	10,494,021
S	80 Investment Tax Credit Adjustement (Net)	SCH TI, LN 138	0	0	0	0	0	0
s	81 TOTAL OPERATING EXPENSES		642,177,614	204,274,109	285,595,342	405,605	79,744,208	72,158,350
s	82		042,111,014	204,214,100	200,000,042	400,000	10,144,200	12,100,000
S	83 OPERATING INCOME (RETURN)		295,300,847	150,917,458	115,081,653	25,821	2,392,120	26,883,794
s	84 Plus Operating Income Adjustment	SCH TI, LN 139	0	0	0	0	_,,0	0
S	85 TOTAL NET OPERATING INCOME	,	295,300,847	150,917,458	115,081,653	25,821	2,392,120	26,883,794
ŝ	86			,	,		_,,	
S	87 RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	88 INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00
S	89							
S	90							
S	91							
S	92							
S	93							

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EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 3 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GDist Access (2)	GDist Delivery (3)	GStreet Lighting (4)	GCustomer Service (5)	GMeasurement (6)
S		EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref						
S S	98 99 I	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)							
S S	100 101 I	RATE BASE	SCH RBO, LN 38	3,990,551,989	2,039,425,113	1,555,157,474	348,936	32,325,950	363,294,516
S S		RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S S	104 105 I 106	RETURN (RATE BASE * 7.40% ROR)		295,300,847	150,917,458	115,081,653	25,821	2,392,120	26,883,794
S S	108	PLUS: OPERATING EXPENSES							
S S S	110	Total Operation and Maintenance Expense Depreciation Expense Amortization Expense	SCH E, LN 141 SCH DE, LN 10 SCH DE, LN 25	321,836,138 123,362,242 (12,395,796)	41,734,210 56,774,801 (6,158,505)	151,727,215 57,051,906 (5,534,062)	372,938 18,939 (2,054)	80,153,885 1,454,242 124,421	47,847,889 8,062,355 (825,595)
S S	112 113	Taxes Other Than Income Taxes Proforma Expense Adjustments	SCH EO, LN 11 SCH EO, LN 37	18,555,601 (135,603,371)	3,388,196 (49,393,412)	10,581,589 (66,921,755)	8,312 (33,685)	2,669,140 (8,556,672)	1,908,365 (10,697,846)
S S	115	Income Taxes Provision for Deferred Income Taxes	CALCULATED SCH TI, LN 132	167,620,512 158,802,288	85,631,053 72,297,766	64,964,333 73,726,118	15,954 25,200	1,640,009 2,259,184	15,369,162 10,494,021
S S S	117	Income Taxes Deferred in Prior Years Investment Tax Credit Adjustement (Net) TOTAL OPERATING EXPENSES	SCH TI, LN 137 SCH TI, LN 138	0 0 642,177,614	0 0 204,274,109	0 0 285,595,342	0 0 405,605	0 0 79,744,208	0 0 72,158,350
S S	119	EQUALS TOTAL COST OF SERVICE		937,478,461	355,191,568	400,676,995	431,426	82,136,329	99,042,144
S S	121 122	LESS:							
S S		Other Operating Revenues Revenues from Other Sources	SCH REV, LN 19 SCH REV, LN 24	50,251,258 0	463,385 0	49,600,413 0	104 0	44,415 0	142,941 0
S S		Plus: Provisions for Rate Refunds EQUALS:	SCH REV, LN 26	0	0	0	0	0	0
S S	127 I 128	BASE RATE SALES @ EQUALIZED ROR 7.40%		887,227,203	354,728,183	351,076,582	431,322	82,091,914	98,899,202
S S	130	TOTAL COST OF SERVICE INCREASE/DECREASE REVENUE INCREASE TO RETAIL REVENUES (%)		0 0.00%	0 0.00%	(0) 0.00%	(0) 0.00%	0 0.00%	0 0.00%
S S S	131 132 133								
S S	134 135								
S S	136 137								

137 138 \$ \$ \$ \$ \$ \$ \$ \$ \$

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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-2 Schedule SS-G14 R-2 Page 4 of 35

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
	-			(1)	(2)	(3)	(4)	(5)	(6)
RBP RBP		DEVELOPMENT OF RATE BASE							
RBP RBP RBP	2 3 0 4	GAS PLANT IN SERVICE							
RBP		NTANGIBLE 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		TOTAL INTANGIBLE PLANT	hot_useu	0	0	0	0	0	0
RBP	14			0	0	0	0	0	0
RBP		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	4,000,001	170,522
RBP	18	Not Used	not used	0	õ	0	ů 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	(070,400)	(100,047)	(110,211)	(04)	(0)	(200)
RBP		TOTAL ACCOUNTS C303-C390.4,G399	hot_daed	5,857,613	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	22			0,007,010	(100,047)	100,401	(04)	4,000,001	1,200,201
RBP		TOTAL INTANGIBLE PLANT		5,857,613	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	24			0,007,010	(100,011)	100,101	(0.)	1,000,001	1,200,201
RBP		PRODUCTION PLANT							
RBP	26	G304-G320 - All Land & Equipment	BALANCE 04	54,051,153	0	54,051,153	0	0	0
RBP		Not Used	not_used	04,001,100	Ő	04,001,100	Ő	Ő	0
RBP		TOTAL PRODUCTION PLANT	hot_dood	54,051,153	0	54,051,153	0	0	0
RBP	29			01,001,100	0	01,001,100	Ŭ		Ŭ
RBP		STORAGE PLANT							
RBP	31	G360-G363 - All Land & Equipment	BALANCE 04	10,637,156	0	10,637,156	0	0	0
RBP		Not Used	not_used	0	0	0	Ő	0 0	õ
RBP		TOTAL STORAGE PLANT		10,637,156	0	10,637,156	0	0	0
RBP	34			,,	-	,,	-	-	-
RBP		TRANSMISSION PLANT							
RBP	36	G365 Land & Land Rights	AVGPEAK 04	5,421,128	0	5,421,128	0	0	0
RBP	37	G366 Structures & Improvements	AVGPEAK 04	0	0	0	0	0	0
RBP	38	G367 Mains	AVGPEAK 04	79,321,099	0	79,321,099	0	0	0
RBP	39	G369 Meas. & Reg. Station Equipment	AVGPEAK 04	4,224,120	0	4,224,120	0	0	0
RBP	40 T	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								
	47								

RBP RBP 47 48

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBP	40	GAS PLANT IN SERVICE CONTINUED							
RBP	49 50	GAS FEANT IN SERVICE CONTINUED							
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	20,020,000	2 1,2 12,000	0,010	Ő	0,100,002
RBP	55	Total Accounts G374-G375	hot_dood	53,869,741	25,829,908	24,242,365	8,616	Ő	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	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
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	AVGPEAK_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 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	000111							
RBP	76	G381 Meters							057 000 500
RBP	77	Firm Allocation	SMMETERS_07	257,229,506	0	0	0	0	257,229,506
RBP	78	CIG & TSG-NF Redistribution	TRANSPORT_07	5,584	0	0	0	0	5,584
RBP RBP	79	Not Used Total Account G381	not_used	257,235,090	0	0	0	0	0 257,235,090
RBP	80	Total Account G381		257,235,090	0	0	0	0	257,235,090
RBP	81 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 Redistribution	TRANSPORT 07	1,592	0	0	0	0	145,987,951
RBP	85	Not Used	not_used	1,392	0	0	0	0	1,392
RBP	86	Total Account E382	not_used	145,989,543	0	0	0	0	145,989,543
RBP	87	10tal / 1000unt 2002		1-0,000,040	0	0	0	0	170,000,040
RBP	88								
RBP	89								
RBP	90								
	00								

RBP RBP 91 92

RBP RBP 93 94

95

RBP RBP 96

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

EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 6 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBP RBP	97 98	GAS PLANT IN SERVICE CONTINUED							
RBP RBP		DISTRIBUTION PLANT CONTINUED							
RBP	100	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 RBP	106 107	Total Account G383-384		137,183,305	137,183,305	0	0	0	0
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 RBP	114 115	Total Account G385		83,488,964	41,744,482	0	0	0	41,744,482
RBP RBP	116 117	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
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 RBP	123 124	G388 - Asset Retirement Obligations	PLT_376	10,834,324	0	10,834,324	0	0	0
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	130								
RBP	131								
RBP	132								
RBP	133								
RBP	134								
RBP	135								
RBP	136								
RBP RBP	137 138								
RBP	138								
RBP	139								
RBP	140								
RBP	141								
RBP	143								

RBP 143 RBP 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 (1)	GDist Access (2)	GDist Delivery (3)	GStreet Lighting (4)	GCustomer Service (5)	GMeasurement (6)
RBP		GAS PLANT IN SERVICE CONTINUED							
RBP	146								
RBP		GENERAL AND COMMON PLANT							
RBP	148	E390-E398 GENERAL PLANT							
RBP	149	Meter Related	METERPLT	0	0	0	0	0	0
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 RBP	152 153	Distribution Delivery Competitive Service	DISTPLTXMTR COMPSVSWK 04	94,801,809 0	48,864,127 0	45,860,866 0	16,300 0	0	60,516 0
RBP	153	SONP/RNP Related	CUSTAVG 04	0	0	0	0	0	0
RBP	154	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
RBP	155	Total Accounts E390-E398	DALANCE_04	94,801,809	48,864,127	45,860,866	16,300	0	60,516
RBP	157			04,001,000	40,004,121	40,000,000	10,000	Ŭ	00,010
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			470 075 440	70 440 000	70 170 150	04.000	00.004.000	0 400 404
RBP 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 RBP	170								
RBP		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	172			0,710,000,202	3,132,237,200	3,033,370,333	1,044,071	20,510,154	400,410,000
RBP	174								
RBP	175								
RBP	176								
RBP	177								
RBP	178								
RBP	179								
RBP	180								
RBP	181								
RBP	182								
RBP	183								
RBP	184								
RBP	185								
RBP	186								
RBP	187								
RBP RBP	188 189								
RBP RBP	189 190								
RBP	190								

RBP 191 RBP 192

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	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
		27,010	(1)	(2)	(3)	(4)	(5)	(6)
		ΤΟΤΡΙ Τ	0	0	0	0	0	0
			0		Ő	Ő	0 0	Ő
		—	0	0	0	0	0	0
			0	0	0	0	0	0
8		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	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
12								
13	C303 - INTANGIBLE PLANT - CUST SERVICE							
14	Customer Service	CUSTSVSX	1,758,988	0	90,785	0	1,352,277	315,926
		MRCOST_07	41,423		0	0	0	41,423
		not_used	0	-	•	•	0	0
			•	-	-	-	-	0
		not_used	0		•		-	0
			1,800,411	0	90,785	0	1,352,277	357,349
			1,800,411	0	90,785	0	1,352,277	357,349
					50 404 004			
		BALANCE_04	56,481,321	0	56,481,321	0	0	0
			0 770 505	0	0 770 505	0	0	0
	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	0	9,779,585	0	0	0
			45 000 004	0	45.000.004	0	0	0
		TRANFLI	43,000,004	0	43,000,004	0	0	0
		PLT 3745	37 333 5/8	17 000 008	16 800 777	5 071	0	2,625,802
		121_0140	01,000,040	11,000,000	10,000,111	0,071	Ū	2,020,002
		AVGPEAK 04	1.014.058.840	0	1.014.058.840	0	0	0
				-		Ő	0 0	Ő
			0	0	0	0	0	0
	Total Account G376		1,033,356,970	0	1,033,356,970	0	0	0
39								
		DISTPLTXMTR	0	0	0	0	0	0
41								
42	G378-G379 Meas & Regulatory Equip Reserve							
43		AVGPEAK_04	77,019,065	0	77,019,065	0	0	0
44	Not Used	not_used	0	0	0	0	0	0
45	Total Account G378-G379		77,019,065	0	77,019,065	0	0	0
46								
40								
	$\begin{array}{c} 2\\ 3\\ 4\\ 4\\ 5\\ 6\\ 7\\ 7\\ 8\\ 9\\ 10\\ 112\\ 13\\ 14\\ 15\\ 16\\ 17\\ 18\\ 19\\ 20\\ 212\\ 223\\ 244\\ 255\\ 262\\ 27\\ 28\\ 29\\ 300\\ 311\\ 323\\ 334\\ 355\\ 363\\ 37\\ 38\\ 399\\ 401\\ 412\\ 424\\ 444\\ 444\\ 444\\ 444\\ 444\\ 44$	NO. DESCRIPTION 1 LESS: DEPRECIATION RESERVE & AMORT 2 G301-G303 - INTANGILE PLANT - RESERVE 4 General - AWMS & Misc. 5 Choice Progect 6 GSMS - meter related 7 - regulator related 8 - appliance safety related 9 - Comp Svs related 10 - Cust Svs related 11 Total Accounts E301-E303 Reserve 12 C303 - INTANGIBLE PLANT - CUST SERVICE 14 Customer Service 15 Measurement 16 Not Used 17 G399.1 Asset Retirement Costs of General Plt 18 Not Used 19 TOTAL ACCOUNTS C303-C390.4,G399 20 TOTAL INTANGIBLE PLANT 21 TOTAL INTANGIBLE PLANT 22 PRODUCTION PLANT G360-G363 RESERVE 23 G376-AG375 Land & Structures Reserve 34 G376 Mains Reserve 35 Firm Allocation 36 C16 & TSG-NF Redistribution 37 Not Used 38 Total Account G376 39 G377 Compressor Station Equip Reserve 36 G377 Compressor Station Equip Reserve 37 Firm Investment <tr< td=""><td>NO. DESCRIPTION BASIS 1 LESS: DEPRECIATION RESERVE & AMORT - 2 G301-G303 - INTANGILE PLANT - RESERVE - 4 General - AWMS & Misc. TOTPLT 5 Choice Proget not_used 6 GSMIS - meter related not_used 7 - regulator related not_used 8 - appliance safety related not_used 9 - Comp Svs related not_used 10 - Cust svs related not_used 11 Total Accounts E301-E303 Reserve - 12 C303 - INTANGIBLE PLANT - CUST SERVICE CUSTSVSX 14 Customer Service CUSTSVSX 15 Measurement MRCOST_07 16 Not Used not_used 17 C339.1 Asset Retirement Costs of General Pit GENPLT 18 Not Used not_used 19 TOTAL ACCOUNTS C303-C390.4,G399 - 20 TOTAL INTANGIBLE PLANT - 210 TOTAL ACCOUNTS C303-G369 RESERVE</td><td>NO. DESCRIPTION BASIS Company (1) 1 LESS: DEPRECIATION RESERVE & AMORT (1) 2 G301-G303 - INTANGILE PLANT - RESERVE 0 4 General - AWMS & Miss. TOTPLT 0 5 Choice Progect noL used 0 6 GSMIS - meter related noL used 0 7 - regulator related noL used 0 8 - appliance safety related noL used 0 9 - Corng Sys related noL used 0 10 It at Sourt Sys related noL used 0 11 Total Accounts E301-E303 Reserve 0 0 12 C303 - INTANGIBLE PLANT - CUST SERVICE CUSTSVSX 1,758,98 14 Customer Service CUSTSVSX 1,758,98 15 Measurement MICOST_07 41,423 16 Not Used noL used 0 17 TOTAL ACCOUNTS C303-C390,4,G399 1,800,411 20 TOTAL INTANGIBLE PLANT 1,800,411</td><td>NO. DESCRIPTION BASIS Company Access (1) (2) (3) 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) 2 G301-G303 - INTANGILE PLANT - RESERVE 0 0 4 General - AVMRS & Misc. TOTPLT 0 0 5 Choice Progect not_used 0 0 6 GSIMS - meter related not_used 0 0 7 - regulator related not_used 0 0 9 - Comp Six related not_used 0 0 0 10 Total Accounts 5201-5203 Reserve 0 0 0 0 0 0 0 12 C333 - INTANGIBLE PLANT - CUST SERVICE CUSTSVSX 1,758,988 0 <td< td=""><td>DESCRIPTION BASIS Company Access Delivery (1) (2) (3) 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) (3) 2 G301-G303 - INTANGILE PLANT - RESERVE 0 0 0 6 Chick Proget: not_used 0 0 0 6 GSIMIS Proget: not_used 0 0 0 0 6 GSIMIS Proget: not_used 0 0 0 0 7 -epplance satisfy related not_used 0 0 0 0 7 Costs by related not_used 0 0 0 0 0 0 10 -Curs by related not_used 0</td><td>DE. DESCRIPTION BASIS Company Access Delivery Lighting 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) (3) (3) 2 G201-G303 - INTANCILE PLANT - RESERVE (3) (</td><td>Det DESCRIPTION BASIS Company Access Delivery Lighting Service 1 LESS. DEPRECIATION RESERVE & AMORT () (2) (3) (4) (6) 2 C301-G303 - NTANGULE PLANT - RESERVE - <td< td=""></td<></td></td<></td></tr<>	NO. DESCRIPTION BASIS 1 LESS: DEPRECIATION RESERVE & AMORT - 2 G301-G303 - INTANGILE PLANT - RESERVE - 4 General - AWMS & Misc. TOTPLT 5 Choice Proget not_used 6 GSMIS - meter related not_used 7 - regulator related not_used 8 - appliance safety related not_used 9 - Comp Svs related not_used 10 - Cust svs related not_used 11 Total Accounts E301-E303 Reserve - 12 C303 - INTANGIBLE PLANT - CUST SERVICE CUSTSVSX 14 Customer Service CUSTSVSX 15 Measurement MRCOST_07 16 Not Used not_used 17 C339.1 Asset Retirement Costs of General Pit GENPLT 18 Not Used not_used 19 TOTAL ACCOUNTS C303-C390.4,G399 - 20 TOTAL INTANGIBLE PLANT - 210 TOTAL ACCOUNTS C303-G369 RESERVE	NO. DESCRIPTION BASIS Company (1) 1 LESS: DEPRECIATION RESERVE & AMORT (1) 2 G301-G303 - INTANGILE PLANT - RESERVE 0 4 General - AWMS & Miss. TOTPLT 0 5 Choice Progect noL used 0 6 GSMIS - meter related noL used 0 7 - regulator related noL used 0 8 - appliance safety related noL used 0 9 - Corng Sys related noL used 0 10 It at Sourt Sys related noL used 0 11 Total Accounts E301-E303 Reserve 0 0 12 C303 - INTANGIBLE PLANT - CUST SERVICE CUSTSVSX 1,758,98 14 Customer Service CUSTSVSX 1,758,98 15 Measurement MICOST_07 41,423 16 Not Used noL used 0 17 TOTAL ACCOUNTS C303-C390,4,G399 1,800,411 20 TOTAL INTANGIBLE PLANT 1,800,411	NO. DESCRIPTION BASIS Company Access (1) (2) (3) 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) 2 G301-G303 - INTANGILE PLANT - RESERVE 0 0 4 General - AVMRS & Misc. TOTPLT 0 0 5 Choice Progect not_used 0 0 6 GSIMS - meter related not_used 0 0 7 - regulator related not_used 0 0 9 - Comp Six related not_used 0 0 0 10 Total Accounts 5201-5203 Reserve 0 0 0 0 0 0 0 12 C333 - INTANGIBLE PLANT - CUST SERVICE CUSTSVSX 1,758,988 0 <td< td=""><td>DESCRIPTION BASIS Company Access Delivery (1) (2) (3) 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) (3) 2 G301-G303 - INTANGILE PLANT - RESERVE 0 0 0 6 Chick Proget: not_used 0 0 0 6 GSIMIS Proget: not_used 0 0 0 0 6 GSIMIS Proget: not_used 0 0 0 0 7 -epplance satisfy related not_used 0 0 0 0 7 Costs by related not_used 0 0 0 0 0 0 10 -Curs by related not_used 0</td><td>DE. DESCRIPTION BASIS Company Access Delivery Lighting 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) (3) (3) 2 G201-G303 - INTANCILE PLANT - RESERVE (3) (</td><td>Det DESCRIPTION BASIS Company Access Delivery Lighting Service 1 LESS. DEPRECIATION RESERVE & AMORT () (2) (3) (4) (6) 2 C301-G303 - NTANGULE PLANT - RESERVE - <td< td=""></td<></td></td<>	DESCRIPTION BASIS Company Access Delivery (1) (2) (3) 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) (3) 2 G301-G303 - INTANGILE PLANT - RESERVE 0 0 0 6 Chick Proget: not_used 0 0 0 6 GSIMIS Proget: not_used 0 0 0 0 6 GSIMIS Proget: not_used 0 0 0 0 7 -epplance satisfy related not_used 0 0 0 0 7 Costs by related not_used 0 0 0 0 0 0 10 -Curs by related not_used 0	DE. DESCRIPTION BASIS Company Access Delivery Lighting 1 LESS: DEPRECIATION RESERVE & AMORT (1) (2) (3) (3) 2 G201-G303 - INTANCILE PLANT - RESERVE (3) (Det DESCRIPTION BASIS Company Access Delivery Lighting Service 1 LESS. DEPRECIATION RESERVE & AMORT () (2) (3) (4) (6) 2 C301-G303 - NTANGULE PLANT - RESERVE - <td< td=""></td<>

RBD 48

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

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

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD	50								
RBD		DISTRIBUTION PLANT CONTINUED							
RBD	52	Conn Comission Decement							
RBD RBD	53 54	G380 Services Reserve 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	0,209,011	0,209,011	0	0	0	0
RBD	57	Total Account G380	not_dadd	789,604,806	789,604,806	0	0	0	0
RBD	58			100,000,000	100,000,000	Ŭ	Ŭ	Ŭ	°,
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	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 Redistribution	TRANSPORT_07	565	0	0	0 0	0	565
RBD RBD	68 69	Not Used Total Account E382	not_used	0 42,287,602	0	0	0	0	0 42,287,602
RBD	70	Total Account E362		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	õ	Ő	0	0 0
RBD	74	CIG & TSG-NF 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 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 RBD	83 84	Not Used Total Account G385	not_used	0	0	0	0	0	0
RBD	84 85	Total Account G385		23,927,602	11,963,801	0	0	0	11,963,801
RBD	86 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 Egmt - Street Ltg Services	DIRSLG_03	318,986	318,986	0	000,435	0	0
RBD	89	Cost 2 Caller Equile Choose Elg Corvices	211020_00	010,000	010,000	0	0	0	0
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			_,,	,,	,	,	0	,,,
RBD	92								
RBD	93								
RBD	94								

RBD RBD RBD 94

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

EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 10 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBD		DEPRECIATION RESERVE & AMORT CONTINUED							
RBD RBD RBD	98 99	GENERAL AND COMMON PLANT RESERVE							
RBD	100 101	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	25,006,079	23,469,169	8,342	0	30,969
RBD	106	Competitive Service	COMPSVSWK_04	0	0	0	0	0	0
RBD	107	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
RBD	108	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
RBD	109	Total Accounts E390-E398		48,514,558	25,006,079	23,469,169	8,342	0	30,969
RBD	110								
RBD RBD	111	C389-C399 COMMON PLANT ASB Work Related	CINST 04	0	0	0	0	0	0
RBD	112 113	Meter Plant Related	METERPLT	0	0	0	0	0 0	0
RBD	113	Meter Reading Related	MRCOST 07	0	0	0	0	0	0
RBD	114	Not Used	not_used	0	0	0	0	0	0
RBD	116	Customer Service Related	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	0,044,000	2,573
RBD	118	Service & Support Related	UTILWORK 04	0	_,,0	0	0	0	_,0
RBD	119	Unassigned	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	TOTAL DEPRECIATION RESERVE & AMORT.		2,270,656,638	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
RBD	123								
RBD	124								
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								
RBD RBD	127								
RBD	128 129								
RBD	129								
RBD	130								
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 143 RBD 144

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

SCH	LINE		ALLOCATION	Total	GDist	GDist	GStreet	GCustomer	
NO.	NO.	DESCRIPTION	BASIS	Company	Access	Delivery	Lighting	Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RBO RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE							
RBO RBO RBO		PLUS: ADDITIONS TO RATE BASE							
RBO		• 5 Working Capital							
RBO	F		PSTDPLT	39,734,287	18,604,096	18,395,049	6,206	0	2,728,936
RBO	7		not used	00,704,207	10,004,000	10,000,040	0,200	0	2,720,000
RBO	8		not used	0	0	0	0	0	0
RBO	ç		EXPENDITURES	252,143,812	126,277,088	77,857,270	105,276	22,550,786	25,353,390
RBO	10	Prepayments/Working Funds	EXPENDITURES	433,030	216,867	133,712	181	38,729	43,542
RBO	11			292,311,129	145,098,052	96,386,031	111,663	22,589,515	28,125,868
RBO	12		DISTPLT	975,541,901	467,760,881	439,011,619	156,038	0	68,613,363
RBO	13		DISTPLT	0	0	0	0	0	0
RBO	14		COMPLT	96,280	29,598	30,048	10	28,883	7,741
RBO	15		TOTPLTNET	301,249,689	150,612,501	123,884,840	24,981	1,152,279	25,575,089
RBO		5 TOTAL ADDITIONS TO RATE BASE		1,569,199,000	763,501,032	659,312,538	292,691	23,770,678	122,322,061
RBO	17								
RBO	18								
RBO		PLUS: DEDUCTIONS TO RATE BASE							
RBO	20			(40 700 444)	(40,407,070)	(0.504.400)	0	0	0
RBO	21		MAIN_SERV	(19,722,411)	(10,197,978)	(9,524,433)	0	0	0
RBO RBO	22		TOTPLT	(159,485,336)	(74,408,427)	(73,536,915)	(24,821)	(672,713)	(10,842,460)
RBO	23 24		TOTPLT	(246 702 402)	(404 402 574)	(00.040.200)	(22,727)	(014.050)	(4.4.700.050)
RBO	24		TOTPLT	(216,703,102) 128,670,440	(101,103,571) 60,031,633	(99,919,390)	(33,727)	(914,059)	(14,732,356)
RBO	26		BALANCE 04	2.823.347	00,031,033	59,328,509 2,823,347	20,026 0	542,735 0	8,747,538 0
RBO	20		TOTPLT	8,400,204	3,919,144	3,873,241	1,307	35,432	571,080
RBO	28		DISTPLT	0,400,204	0,010,144	0	1,507	0	0
RBO	29		TOTPLT	0	0	0	0	0	0
RBO	30		TOTPLTNET	70,915	35,455	29,163	6	271	6,020
RBO	31	•	STATEINCTAX	3,451,998	1,735,858	1,382,495	365	31,449	301,831
RBO	32		TOTPLT	(1,769,105,659)	(825,382,278)	(815,714,941)	(275,334)	(7,462,127)	(120,270,979)
RBO	33			(1,842,391,857)	(860,763,760)	(848,197,577)	(287,357)	(7,766,298)	(125,376,865)
RBO	34			(.,)	()	(,,,	()	(.,,,	(,,)
RBO	35	5 TOTAL DEDUCTIONS TO RATE BASE		(2,021,599,605)	(945,370,166)	(931,258,924)	(312,179)	(8,439,011)	(136,219,325)
RBO	36	3		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, , ,	(, , , ,	· · · /	(, , ,	(, , ,
RBO	37	7							
RBO	38	3 TOTAL RATE BASE		3,990,551,989	2,039,425,113	1,555,157,474	348,936	32,325,950	363,294,516
RBO	39								
RBO	40)							
RBO	41								
RBO	42								
RBO	43								
RBO	44	1							
PRO									

RBO RBO RBO RBO 45

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
REV REV	1	OPERATING REVENUES							
REV		SALES REVENUES							
REV		BASE RATE SALES @ EQUALIZED ROR 7.40%		887,227,203	354,728,183	351,076,582	431,322	82,091,914	98,899,202
REV		Revenue Requirement - Other #1	not used	001,121,200	0	001,010,002	0	0	00,000,202
REV		Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
REV	7	TOTAL SALES OF GAS	_	887,227,203	354,728,183	351,076,582	431,322	82,091,914	98,899,202
REV	8								
REV	9	OTHER OPERATING REVENUES							
REV	10	G487-Forfeited Discounts	REVLATEP	925,271	260,461	523,372	0	33,504	107,934
REV		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	40,847	46,077	50	9,446	11,390
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 REV	18	Not Used TOTAL OTHER OPERATING REV	not_used	0 50,251,258	0 463,385	0 49,600,413	0 104	0 44,415	0 142,941
REV	20			50,251,258	403,385	49,600,413	104	44,415	142,941
REV		OTHER REVENUE SOURCES							
REV		Not Used	not_used	0	0	0	0	0	0
REV	23		not_used	0	0	0	0	0	0
REV		TOTAL OTHER REVENUE SOURCES	not_dood	0	0	0	0	0	ů 0
REV	25			Ŭ	Ū.	Ŭ	Ŭ	0	
REV		LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV	27								
REV	28	TOTAL OPERATING REVENUES		937,478,461	355,191,568	400,676,995	431,426	82,136,329	99,042,144
REV	29								
REV	30								
REV	31								
REV	32								
REV	33								
REV	34								
REV	35								
REV REV	36								
REV	37 38								
REV	39								
REV	39 40								
REV	41								
REV	42								
REV	43								
REV	44								
REV	45								
REV	46								
DEV	47								

REV REV 47 48

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

SCH NO.	LINE NO DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GDist Access (2)	GDist Delivery (3)	GStreet Lighting (4)	GCustomer Service (5)	GMeasurement (6)
E	1 OPERATION & MAINTENANCE EXPENSE							
E E	2 3 MANUFACTURED GAS PRODUCTION EXPENSE							
F	4 G710-G718 Production Expenses Incl Labor	BALANCE 04	251,901	0	251,901	0	0	0
Ē	5 G722-G736 Gas Raw Materials	BALANCE 04	201,001	ů 0	201,001	0	0	0
Е	6 G739-G745 Operation & Maintenance Exp	BALANCE_04	977,169	0	977,169	0	0	0
E	7 Not Used	not_used	0	0	0	0	0	0
E E	8 TOTAL MANUFACTURED GAS PRODUCTION EXP 9		1,229,069	0	1,229,069	0	0	0
E	10 OTHER GAS SUPPLY EXPENSE							
Ē	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
E	16 G813 Other Gas Supply Expenses							
E E	17 Supply Related 18 Distribution Related	not_used TRANSPORT 04	0 5,670,771	0	0 5,670,771	0	0	0
E	19 TOTAL OTHER GAS SUPPLY EXPENSE	TRANSPORT_04	5,670,771	0	5,670,771	0	0	0
E	20 TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	0	6,899,840	0	0	0
Ē	21		0,000,040	0	0,000,040	0	Ŭ	0
E	22 OTHER STORAGE EXPENSE							
Е	23 G840-G842 Operation	BALANCE_04	161,767	0	161,767	0	0	0
E	24 G843 Maintenance	BALANCE_04	312,637	0	312,637	0	0	0
E	25 TOTAL OTHER STORAGE EXPENSE		474,404	0	474,404	0	0	0
E	26							
E	27 TRANSMISSION EXPENSES		0 550 400	0	0 550 400	0	0	0
E E	28 G850-G867 Transmission Exp 29 TOTAL TRANSMISSION EXPENSE	TRANPLT	2,558,168 2,558,168	0	2,558,168 2,558,168	0	0	0
E	29 TOTAL TRANSMISSION EXPENSE 30		2,000,100	0	2,000,100	0	0	0
E	31 DISTRIBUTION EXPENSES							
E	32 Operation							
Е	33 G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
E	34 G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0	0
E	35 G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0
E	36 G874 Mains & Services	MAIN_SERV	20,145,891	10,416,950	9,728,941	0	0	0
E E	 37 G875 Meas & Reg Station - General 38 G876 Meas & Reg Station - Industrial 	PLT_3789 PLT_3789	2,184,897 13.963	0	2,184,897 13.963	0	0	0
E	39 G877 Meas & Reg Station - City Gate	PLT_3789 PLT_3789	410,080	0	410,080	0	0	0
E	40 G878 Meter & House Reg	PLT_3814	8,418,451	2,137,035	410,000	0	0	6,281,415
Ē	41 G879 Customer Installations	. 5. 50	0,110,101	2,101,000		Ŭ	Ŭ	0,201,110
Ē	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 E	47 Total Distribution Operation 48		65,101,696	14,661,914	43,103,659	0	0	7,336,123

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

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SCH	LINE		ALLOCATION	Total	GDist	GDist	GStreet	GCustomer	
NO.	NO.	DESCRIPTION	BASIS	Company	Access	Delivery	Lighting	Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
Е	49	OPERATION & MAINTENANCE EXPENSE CONTINUED							
Е	50								
Е	51	DISTRIBUTION EXPENSES CONTINUED							
Е	52	Maintenance							
Е	53	G885 Maint. Supervision & Engineering	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	G887 Mains	PLT_376	12,392,584	0	12,392,584	0	0	0
E	56	G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0
E	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	0	1,746,894	0	0	0
E	58	G890 Meas & Reg Station - Industrial	PLT_3789	74,171	0	74,171	0	0	0
E	59	G891 Meas & Reg Station - City Gate	PLT_3789	2,032,508	0	2,032,508	0	0	0
E	60	G892 Services	SERVICES	4,033,930	4,033,930	0	0	0	0
E	61	G893 Meters & House Reg							
E	62	G893.1 - Meters	SMMETERS_07	10,857,110	0	0	0	0	10,857,110
E	63	G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0
E	64	Not Used	not_used	0	0	0	0	0	0
E	65	G894 Maint of Other Equipment							
E	66	G894.0 - Maint of Other Equip	DISTEXPM	0	0	0	0	0	0
E	67	G894.1 - Maint of Gas Streetlights	DIRSLG_05	283,468	0	0	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		TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	20,809,647	61,333,701	284,173	0	18,503,295
E	70				~~~~~		aa a		40 500 005
E		TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)		112,092,298	20,809,647	72,495,182	284,173	0	18,503,295
E	72								
E	73	CUOTOMED ACCOUNTS EXPENSES							
E E		CUSTOMER ACCOUNTS EXPENSES	CLICTACCTC	0	0	0	0	0	0
	75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0
E	76	G902 Meter Reading	NDOODT 07	10 0 10 10 1	0	0	0	0	10 0 10 10 1
E	77 78	- Meter Reading Related - Billing Related	MRCOST_07 BILLING 06	12,640,464	0	0	0	0	12,640,464
E				0	0	0	0	0	0
E	79 80	- Remaining G903 Customer Records and Collection	MRCOST_07	0	0	0	0	0	0
		- SONP/RNP		1 010 100	0	0	0	1 010 400	0
	81 82	- SONP/RNP - Meter O&M Related	CUSTAVG_06 METERPLT	1,016,462 44,809	0	0	0	1,016,462 0	44,809
	82 83	- Meter Reading Related	METERPLI MRCOST 07	44,809 82,681	0	0	0	0	44,809 82,681
	83 84	- Meter Reading Related	BILLING 06	12,406,599	0	0	0	12,406,599	02,001
	85	- Acct Maint Related	ACCTMAINT 06	33,695,241	0	0	0	33,695,241	0
E	86	- Acct Maint Related	UTILWORK 04	2,295,820	0	2,295,820	0	33,695,241	0
	87	- Remaining	BILLING 06	6,765,990	0	2,295,620	0	6,765,990	0
E	88	- Remaining Not used	not used	0,705,990	0	0	0	0,705,990	0
E	89	G904 Uncollectible Accounts	EXP_904	32,272,208	12,909,365	12,775,541	0	2,987,771	3,599,531
E	89 90	G904 Unconecuble Accounts G905 Misc Customer Accounts	CUSTACCTS	32,272,208	12,909,365	12,775,541	0	2,987,771	3,599,531
		TOTAL CUSTOMER ACCTS EXPENSE	CUSTACCIS	101,220,275	12,909,365	15,071,361	0	56,872,063	16,367,485
E	91	I OTAL GUSTOWILK AUGTS EAFEINSE		101,220,275	12,909,303	13,071,301	0	30,072,003	10,307,400
E	92								
-	93								

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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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SCH	LINE		ALLOCATION	Total	GDist	GDist	GStreet	GCustomer	
NO.	NO.	DESCRIPTION	BASIS	Company	Access	Delivery	Lighting	Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
Е	97	OPERATION & MAINTENANCE EXPENSE CONTINUED							
Е	98								
Е		CUSTOMER SERVICE & INFO EXPENSES							
E	100								
E	101	- Billing	BILLING_06	107,720	0	0	0	107,720	0
E	102		ACCTMAINT_06	237,202	0	0	0	237,202	0
E	103	- Utility Work Related	UTILWORK_04	1,289,604	0	1,289,604	0	0	0
E	104	- Remaining	ACCTMAINT_06	0	0	0	0	0	0
E	105 106	G909 Info & Instr Advertising G910 - Misc Cust Service & Info	TRANSPORT_04	0	0	0	0	0	0
E	106	- Utility Work Related	UTILWORK 04	83.593	0	83.593	0	0	0
Ē	107	- Remaining	BILLING 06	422.272	0	03,393	0	422,272	0
Ē		TOTAL CUSTOMER SERVICE & INFO EXPENSES	BILLING_00	2,140,391	0	1,373,197	0	767,194	0
Ē	110			2,140,001	0	1,575,157	0	707,134	0
Ē		SALES EXPENSES							
Ē	112		UTILWORK 04	924,164	0	924.164	0	0	0
E	113		UTILWORK 04	0	0	0	0	0	0
Е	114	G916 - Miscellaneous	UTILWORK 04	0	0	0	0	0	0
Е	115	SALES EXPENSES TOTAL (ACCT 916)	_	924,164	0	924,164	0	0	0
E	116								
E	117	TOTAL OPER & MAINT EXCL A&G		216,377,128	33,719,012	89,863,905	284,173	57,639,258	34,870,780
E	118								
Е	119								
E		ADMINISTRATIVE & GENERAL EXPENSE							
E	121	G920 A&G Salaries	TOMXFUEL904	3,929,409	392,823	1,876,875	5,082	1,051,615	603,014
E	122	G921 Office Supplies & Exp	TOMXFUEL904	1,584,556	158,408	756,860	2,049	424,069	243,169
E	123	G923 Outside Services Employed		47	0	47	0	0	0
E	124	- Gas Peaking Plant Related	BALANCE_04 TOMXFUEL904	17	0	17	0	0	0
E	125 126	- Remaining G924 Property Insurance	TOTPLT	39,493,695 290,662	3,948,186 135,609	18,864,089 134,021	51,082 45	10,569,568 1,226	6,060,770 19,760
E	120	G925 Injuries & Damages	LABOR	4,878,224	326,952	2,988,762	2,783	985,363	574,365
Ē	127	G925 Injunes & Damages G926 Employee Pension & Benefits	LABOR	4,070,224	320,952	2,900,702	2,703	900,303	574,505
Ē	120	- Gas Peaking Plant Related	BALANCE 04	218,107	0	218,107	0	0	0
Ē	130	- Remaining	LABOR	42,964,638	2,879,604	26,323,319	24,513	8,678,517	5,058,685
F	131	G928 Regulatory Comm Exp	TRANSPORT 04	4.531.596	2,010,001	4.531.596	21,010	0,010,011	0,000,000
Ē	132	G929 Duplicate Charges - credit	INTRAREV	(615,275)	(116,280)	(436,935)	(0)	(10,047)	(52,013)
E	133	G930.1 General Advertising Expenses	TRANSPORT 04	1,729,189	0	1,729,189	0	0	(0_,0.0)
Е	134	G930.2 Misc General Expenses	TRANSPORT 04	2,647,808	0	2,647,808	0	0	0
Е	135	G931 Rents	AGEXP	3,806,384	289,896	2,229,602	3,210	814,316	469,360
Е	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
E	138	Not Used	not_used	0	0	0	0	0	0
E	139	TOTAL A&G EXPENSE		105,459,010	8,015,198	61,863,310	88,765	22,514,628	12,977,109
Е	140								
E		TOTAL OPERATION & MAINTENANCE EXPENSES		321,836,138	41,734,210	151,727,215	372,938	80,153,885	47,847,889
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

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES							
DE	2								
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	. –								
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	Choice	CHOICE_04	540,220	0	540,220	0	0	0
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	0	552,311	0	180,099	71,794
DE	19								
DE	20	G407 AMORT OF PROPERTY LOSSES	not used	0	0	0	0	0	0
DE	21	Remediation Adjustment Clause Excess Cost of Removal	not_used TOTPLT	-	0	0	0	0	0
DE DE	22 23	TOTAL AMORT OF PROPERTY LOSSES	TOTPLT	(13,200,000) (13,200,000)	(6,158,505) (6,158,505)	(6,086,373) (6,086,373)	(2,054) (2,054)	(55,678) (55,678)	(897,390) (897,390)
DE	23	TOTAL AMORT OF PROPERTY LO33E3		(13,200,000)	(0,156,505)	(0,000,373)	(2,034)	(55,676)	(097,390)
DE	24	TOTAL AMORTIZATION EXPENSE		(12,395,796)	(6,158,505)	(5,534,062)	(2,054)	124,421	(825,595)
DE	26			(12,555,750)	(0,130,303)	(3,334,002)	(2,004)	127,721	(020,000)
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			110,000,110	00,010,200	01,011,010	10,000	1,010,000	1,200,100
DE	29								
DE	30								
DE	31								
DE	32								
DE	33								
DE	34								
DE	35								
DE	36								
DE	37								
DE	38								
DE	30								

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GDist Access (2)	GDist Delivery (3)	GStreet Lighting (4)	GCustomer Service (5)	GMeasurement (6)
EO	1	OTHER OPERATING EXPENSES							
EO	2								
EO	3	G408 TAXES OTHER THAN INCOME TAXES							
EO EO	4 5	TEFA Real Estate Taxes	TEFA_04 TOTPLT	0 4,565,378	0 2,129,993	0 2,105,045	0 711	0 19,257	0 310,373
EO	5 6	State Unemploy Insur (SUI) Tax	LABOR	4,565,378 566,300	2,129,993 37,955	2,105,045 346,957	323	19,257	66,677
EO	7	Fed Insur Contr & UnempTax	LABOR	12,535,434	840,158	7,680,135	7,152	2,532,059	1,475,930
EO	, 8	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE 04	73,813	0,100	73,813	0	2,002,000	1,470,000
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	3,388,196	10,581,589	8,312	2,669,140	1,908,365
EO	12								
EO	13								
EO		PROFORMA EXPENSE ADJUSTMENTS							
EO	15		LABOR	(4,696,915)	(314,800)	(2,877,678)	(2,680)	(948,740)	(553,018)
EO	16			(331,530)	(22,220)	(203,120)	(189)	(66,966)	(39,035)
EO EO	17	Adj #3 - Interest Synchronization Tax Savings add'l tax effects on rev reg	TOTPLTNET TOTPLTNET	1,001,400 691,584	500,659 345,764	411,812 284,404	83 57	3,830 2,645	85,015 58,713
EO	18 19		LABOR	(21,991,680)	(1,473,941)	(13,473,732)	(12,547)	2,645 (4,442,145)	(2,589,315)
EO	20	Adj #4 - Pension and Finige Benefits Adj #5 - Gas COLI Interest Expense	LABOR	(21,991,080) (1,009,736)	(1,473,941) (67,675)	(13,473,732) (618,639)	(12,547) (576)	(4,442,145)	(2,569,515) (118,887)
EO	20	add'I tax effects on rev req	LABOR	(1,009,730) (697,341)	(46,738)	(427,243)	(398)	(140,857)	(82,105)
EO	22		TOTPLT	(13,177,104)	(6,147,823)	(6,075,816)	(2,051)	(55,581)	(895,833)
EO	23		DEPREXP	(77,502,480)	(35,668,838)	(35,842,930)	(11,899)	(913,629)	(5,065,184)
EO	24		not used	0	0	0	0	0	0
EO	25		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	Adj #14 & 17 Post Rate Case Storm Cost Normalization & Regulatory Assests	TOTPLT	0	0	0	0	0	0
EO	28		TOTPLT	(21,281,480)	(9,928,947)	(9,812,654)	(3,312)	(89,766)	(1,446,801)
EO	29	Adj #8 - Real Estate Taxes	TOTPLT	(365,541)	(170,544)	(168,547)	(57)	(1,542)	(24,851)
EO	30		TOTPLT	786,238	366,822	362,526	122	3,316	53,452
EO	31	Adj #9 - Insurance	TOTPLT	(103,220)	(48,158)	(47,594)	(16)	(435)	(7,017)
EO	32		CUSTSVSX	(1,623,248)	0	(83,779)	0	(1,247,923)	(291,546)
EO EO	33 34	Adj #20 - Vacation Accrual Adj #22 - BPU / Rate Counsel Assessment	LABOR TRANSPORT 04	(2,406,329) (278,435)	(161,279) 0	(1,474,295) (278,435)	(1,373) 0	(486,059)	(283,323)
EO	34		TOTPLT	7,322,590	3,416,380	3,376,365	1,140	30,887	497,819
EO	30	Adj #13 Storm Cost Amortization	TOTPLINET	7,322,390	3,410,360	3,370,303	1,140	30,007	497,019
EO		TOTAL PROFORMA EXPENSE ADJUSTMENTS	IONEINEI	(135,603,371)	(49,393,412)	(66,921,755)	(33,685)	(8,556,672)	(10,697,846)
EO	38			(100,000,011)	(40,000,412)	(00,021,700)	(00,000)	(0,000,012)	(10,001,040)
EO	39	TOTAL OTHER OPERATING EXPENSES		(117,047,770)	(46,005,217)	(56,340,166)	(25,373)	(5,887,533)	(8,789,482)
EO	40			/	/		/		
EO	41								
EO	42								
FO	10								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
TI TI	1	DEVELOPMENT OF INCOME TAXES							
ті ті	3	TOTAL OPERATING REVENUES LESS:	SCH REV, LN 28	937,478,461	355,191,568	400,676,995	431,426	82,136,329	99,042,144
TI	5		SCH E, LN 141	321,836,138	41,734,210	151,727,215	372,938	80,153,885	47,847,889
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
ΤI	7	OTHER OPERATING EXPENSES	SCH EO, LN 39	(117,047,770)	(46,005,217)	(56,340,166)	(25,373)	(5,887,533)	(8,789,482)
ΤI		NET OPERATING INCOME BEFORE TAXES		621,723,647	308,846,278	253,772,104	66,976	6,291,313	52,746,977
ΤI		LESS:							
TI	10	G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	32,655,785	26,860,697	5,416	249,837	5,545,188
TI		TOTAL OPERATING INCOME BEFORE TAXES		556,406,724	276,190,492	226,911,407	61,559	6,041,476	47,201,789
TI	12								
TI TI	13 14								
TI		TAX ADJUSTMENTS - FEDERAL							
TI		Credits & Adjustments	TOTPLT	325,000	151,630	149,854	51	1,371	22,095
Ť		Uncollectible Accounts - Writeoff	REVREQ	1,729,674	691.552	684,434	841	160.040	192,807
TI		Injuries and Damages	TOTPLT	606,244	282,845	279,532	94	2,557	41,215
τi		Meals & Entertainment	LABOR	172,075	11,533	105,426	98	34,758	20,260
TI		Company owned life insurance	LABOR	(367,196)	(24,610)	(224,971)	(209)	(74,171)	(43,234)
TI		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(563,828)	(463,772)	(94)	(4,314)	(95,742)
TI		Medicare Subsidy	LABOR	316,199	21,192	193,727	180	63,870	37,229
TI	23	Allowable Depreciation	DEPREXP	(158,671,156)	(73,024,964)	(73,381,382)	(24,360)	(1,870,477)	(10,369,973)
ΤI	24	Restricted Stock - Permanent	LABOR	(313,507)	(21,012)	(192,077)	(179)	(63,326)	(36,912)
ΤI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
ΤI		Amortization of Reacquisition of Pref Stock	TOTPLTNET	(5,087)	(2,544)	(2,092)	(0)	(19)	(432)
TI		Lobbying Expenses	LABOR	181,641	12,174	111,287	104	36,690	21,387
TI		Penalties	not_used	0	0	0	0	0	0
TI		AFUDC / IDC	TOTPLT	(124,561)	(58,114)	(57,433)	(19)	(525)	(8,468)
TI		Dividends Received Deduction	TOTPLTNET	(14,574)	(7,287)	(5,994)	(1)	(56)	(1,237)
TI TI		Real Estate Taxes	TOTPLTNET TOTPLTNET	(370,590)	(185,280)	(152,400)	(31)	(1,418)	(31,462)
TI		Line Pack Adjustment Legal Reserves	TOTPLINET	(31,240) (53,487)	(15,619) (26,741)	(12,847) (21,996)	(3) (4)	(119) (205)	(2,652) (4,541)
TI		Deferred Comp - officers	LABOR	(5,518)	(370)	(21,990) (3,381)	(4)	(1,115)	(4,541) (650)
τi		PIP Adjustment	LABOR	(163,297)	(10,945)	(100,048)	(93)	(32,985)	(19,227)
τi		Accrued vacation pay adjustment	LABOR	85,318	5,718	52,272	49	17,234	10,045
TI		3rd Party Claims	TOTPLT	(948)	(442)	(437)	(0)	(4)	(64)
τi		Casualty Insurance Proceeds	TOTPLT	(141,430)	(65,985)	(65,212)	(22)	(597)	(9,615)
TI		Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin 47, Rabbi Trust)	TOTPLT	9,119	4,255	4,205	1	38	620
TI		Contribution in Aid of Construct	TOTPLTNET	(573,555)	(286,754)	(235,867)	(48)	(2,194)	(48,693)
TI	41	Pension Accrual Adjustment	LABOR	3,900,029	261,390	2,389,446	2,225	787,775	459,192
ΤI		Unallowable OPEB Amortization	LABOR	(6,122,331)	(410,335)	(3,750,994)	(3,493)	(1,236,663)	(720,847)
TI		NJ BPU assessment & Deferred Depreciation & Return on CIP II	TOTPLTNET	154,169	77,078	63,400	13	590	13,088
ΤI		Unicap book/tax inventory	TOTPLTNET	30,217	15,107	12,426	3	116	2,565
TI		W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	23,799	217,551	203	71,724	41,808
TI		Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clause -Deferal Fuel, SBC)	not_used	0	0	0	0	0	0
TI		Capitalized Interest - Section 263A	TOTPLT	254,491	118,734	117,343	40	1,073	17,301
ΤI	48	Materials & Supplies Reserve	TOTPLT	(659,085)	(307,498)	(303,897)	(103)	(2,780)	(44,807)

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

EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 19 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
ТІ ТІ ТІ	50	TOTAL TAX ADJUSTMENTS - FEDERAL DEVELOPMENT OF INCOME TAXES CONTINUED TAX ADJUSTMENTS - STATE		(160,626,053)	(73,335,321)	(74,593,897)	(24,762)	(2,113,130)	(10,558,944)
TI TI TI TI TI	57	Federal Depreication Reversal State Tax Depreciation Not Used TOTAL TAX ADJUSTMENTS - STATE	TEFA_04 TOTPLT DEPREXP TOTPLTNET	0 78,560,441 23,048,241 0 101,608,681	0 36,652,642 10,607,454 0 47,260,095	0 36,223,345 10,659,226 0 46,882,572	0 12,227 3,538 0 15,765	0 331,370 271,702 0 603,071	0 5,340,857 1,506,321 0 6,847,178
TI TI TI TI TI	59 60	Prior Year Adjustment TOTAL STATE INCOME TAX LIABILITY	TOTPLTNET	497,389,352 44,765,042 0 44,765,042	250,115,267 22,510,374 0 22,510,374	199,200,081 17,928,007 0 17,928,007	52,563 4,731 0 4,731	4,531,418 407,828 0 407,828	43,490,023 3,914,102 0 3,914,102
TI TI TI TI	63 64 65 66	TAXABLE NET INCOME - FEDERAL Federal Tax Liability at 35.000% Not Used Not Used	not_used not_used	351,015,629 122,855,470 0 122 855 470	180,344,798 63,120,679 0 0	134,389,502 47,036,326 0 0	32,067 11,224 0 0	3,520,519 1,232,182 0 0	32,728,743 11,455,060 0 0
TI TI TI TI TI	67 68 69 70 71	TOTAL INCOME TAX EXPENSE		122,855,470 167,620,512	63,120,679 85,631,053	47,036,326 64,964,333	11,224 15,954	1,232,182	11,455,060 15,369,162
	72 73 74 75 76 77 78 79								
TI TI TI TI TI TI		TAX RATES	25.000%						
TI TI TI TI TI TI TI TI	87 88 89 90		35.000% 9.000% 0.000% 40.850% 40.850% 59.15000%						

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

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SCH	LINE		ALLOCATION	Total	GDist	GDist	GStreet	GCustomer	
NO.	NO.	DESCRIPTION	BASIS	Company	Access	Delivery	Lighting	Service	GMeasurement
			2/1010	(1)	(2)	(3)	(4)	(5)	(6)
				()	()	(-)	()	(-)	(-)
ΤI		DEVELOPMENT OF OPERATING INCOME ADJUSTED							
TI	98								
TI		G410 + G411- PROVISION FOR DEFERRED INCOME TAX		450 500 070					10 000 010
TI		Depreciation	DEPREXP	156,532,670	72,040,773	72,392,387	24,032	1,845,267 0	10,230,212
TI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI		Amortization of Computer Software Clause - Deferred Fuel	INTANGPLT	0	0	0	0	0	0
TI TI			not_used	0	0	0	0	0	0
TI		*Gain on Sale of Services Corp Asset AFUDC / IDC	not_used TOTPLT	124,561	0 58.114	57,433	0 19	0 525	8,468
TI			TOTPLT		,				
TI		Capitalized interest-Section 263A	TOTPLT	(254,491)	(118,734) 0	(117,343)	(40)	(1,073)	(17,301)
TI		Cost of removal		0	0	0	0	0	0
TI		*Utility Commodity Costs-Non-Taxable Income *RAC-Environmental Cleanup Costs - Debit	not_used not_used	0	0	0	0	0	0
TI		*SBC-Societal Benefits Clause - Unallow Deductions	—	0	0	0	0	0	0
TI		Deferred Comp - Officers	not_used LABOR	5,518	370	3,381	0	1,115	650
TI		*Deduction of Securitizartion	not used	5,518	370	3,301	0	1,113	030
TI		Accrued vacation pay adjustment	LABOR	(85,318)	(5,718)	(52,272)	(49)	(17,234)	(10,045)
TI		3rd Party Claims	TOTPLT	(85,318)	(45)	(32,272)	(49)	(17,234)	(10,043)
TI		Deferred Return on CIP II	TOTPLT	(26,238)	(43)	(12,098)	(0) (4)	(0)	(1,784)
τi		Deferred Depreciation on CIP II	TOTPLT	(, ,	(12,241) (5,602)	(12,098)	(4)	()	(1,764)
TI		Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	(12,006)	(5,602)	(5,550)	(2)	(51)	(010)
τi		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)	(261,390)	(2,389,446)	(2,225)	(787,775)	(459,192)
τi		Unallowable OPEB Amortization	LABOR	6,122,331	410,335	3,750,994	3,493	1,236,663	720,847
Ť		Fin Def-Energy Competition Act Ct	TOTPLT	518	242	239	3,493	1,230,003	35
ті		Rabbi Trust Unrealized Losses	LABOR	2,291	154	1,404	1	463	270
Ť		Additional Real Estate Taxes	TOTPLT	370,590	172,900	170,875	58	1,563	25,194
τi		PIP Adjustment	LABOR	163,297	10.945	100,048	93	32,985	19,227
τi		Medicare Subsidy - Temp NC	LABOR	(316,199)	(21,192)	(193,727)	(180)	(63,870)	(37,229)
Ť	125		TOTPLT	141,450	65,994	65,221	(180)	(03,870) 597	9,616
τi		Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(115,925)	(57,958)	(47,672)	(10)	(443)	(9,842)
Ť		Legal Reserves	LABOR	53,487	3,585	32,770	31	10,804	6,298
ΤI		Line Pack Adjustment	TOTPLT	31,240	14,575	14,405	5	132	2,124
Ť		Materials & Supply	TOTPLT	659,085	307,498	303,897	103	2,780	44,807
ΤI		Investment Tax Credit	TOTPLT	(1,268,004)	(591,592)	(584,663)	(197)	(5,348)	(86,204)
τi		TOTAL DEFERRED INCOME TAX	TOTLET	158,802,288	72,297,766	73,726,118	25,200	2,259,184	10,494,021
TI	133				. 2,201,100	10,120,110	20,200	2,200,101	10,101,021
τi	134								
TI		This Section is not used at this time							
TI		PROFORMA OPERATING INCOME ADJUSTMENTS							
TI		Not Used	not used	0	0	0	0	0	0
Ť		Not Used	not_used	0	0	0	0	0	0
TI		Not Used	not_used	0	0	0	0	0 0	0
Ť	140		not_dood	0	0	0	0	0	0
τi	141								
TI		OPERATING INCOME ADJUSTED		295,300,847	150,917,458	115,081,653	25,821	2,392,120	26,883,794
TI	143					-, ,- ,-	- ,		-,, -
TI	144								

TI 144

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	GDist Access (2)	GDist Delivery (3)	GStreet Lighting (4)	GCustomer Service (5)	GMeasurement (6)
LR	1	DEVELOPMENT OF LABOR ALLOCATION FACTOR							
LR	2	Labor portion included in O&M Expense							
LR	3								
LR		G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	792,921	0	792,921	0	0	0
LR		G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	0	4,135,706	0	0	0
LR		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 LR	8 9	DISTRIBUTION LABOR EXPENSE							
LR									
LR	10 11	Operation G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
LR	12	G870 Operation Supervision & Engineering G871 Load Dispatching	EXP 871	0	0	0	0	0	0
LR	13	G877 Compressor Station Labor & Expenses	EXP 872	0	0	0	0	0	0
LR	14	G874 Mains & Services	EXP 874	13,057,133	6,751,526	6.305.608	Ő	0	0
LR	15	G875-877 Meas & Reg Station	EXP_8757	1,194,470	0,701,020	1,194,470	Ő	0	0
LR	16	G878 Meter & House Reg	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	G880.1 Miscellaneous Dist Exp	EXP_8801	2,537,720	571,534	1,680,217	0	0	285,968
LR	19	G880.3 Operation of Street Lighting	EXP_8803	0	0	0	0	0	0
LR	20	G881 Rents	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	Maintenance							
LR	23	G885 Maint. Supervision & Engineering	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	G887 Mains	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 28	G889-891 Meas & Reg Station G892 Services	EXP_8891	2,314,353 2.074.639	0	2,314,353 0	0	0	0
LR LR	28 29	G892 Services G893 Meters & House Reg	EXP_892 EXP 893	2,074,639 7,565,228	2,074,639 0	0	0	0	7,565,228
LR	29 30	G894 Maint of Other Equipment - Total	EXP 894	98.629	0	0	98.629	0	7,505,228
LR	31	Not Used	not used	90,029 0	0	0	90,029	0	0
LR	32	Total Maintenance	hot_useu	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	35	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	37	G911-G916 SALES EXPENSE	SALESEXP	269,430	0	269,430	0	0	0
LR		ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	297,208	2,285,838	3,291	834,855	481,198
LR		Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0
LR	40								
LR		TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	12,004,007	109,732,207	102,184	36,177,537	21,087,790
LR	42								
LR	43								
LR	44								

LR LR LR LR 44 45 46 47 48

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR							
CA	2								
CA	3	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
CA	4	PRODUCTION PLANT - G304-G347	PRODPLT	727,439	0	727,439	0	0	0
CA	5	STORAGE PLANT - G360-G363	STORPLT	312,169	0	312,169	0	0	0
CA	6	TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0
CA	7	7							
CA	6	B DISTRIBUTION PLANT							
CA	ę	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	2 G378-G379 Meas & Regul Eqmt	PLT_3789	4,127,895	0	4,127,895	0	0	0
CA	13	3 G380 Services	SERVICES	397,544,204	397,544,204	0	0	0	0
CA	14	4 G381 Meters	PLT_381	36,350,464	0	0	0	0	36,350,464
CA	15	5 G382 Meter Installations	PLT_382	202,082	0	0	0	0	202,082
CA	16	6 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		3 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	21		GENPLT	6,517,814	3,359,507	3,153,027	1,121	0	4,161
CA	22								
CA	23								
CA	24			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	31								

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CA CA CA CA CA CA CA CA CA CA CA

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	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF		ALLOCATION FACTOR TABLE							
AF		EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	:								
AF		CAPACITY RELATED							
AF AF	:	Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287					
AF	-		AVGPEAK_04	1,207					
AF	8		_						
AF	9								
AF AF	1(1 ⁻								
AF	12								
AF	1:								
AF	14								
AF	15								
AF AF	16 17								
AF		Annual transported gas @mtr - delivery	TRANSPORT 04	2,461,249,717					
AF	19	Balancing therms - delivery	BALANCE_04	1,393,064,631					
AF		Annual transported gas @mtr - access	TRANSPORT_03	2,461,249,717					
AF		Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717					
AF AF	22 23		TEFA_04	0					
AF	24			0					
AF	25	i							
AF	26								
AF	27								
AF AF	28 29								
AF	30								
AF	3								
AF	32								
AF AF	33 34								
AF	3								
AF	36								
AF	37								
AF		Number of Customers		1,816,880					
AF AF	39 40			2,461,249,717					
AF	4								
AF	42	2							
AF	43								
AF AF	44 45								
AF	4:								
AF	47								
AF	48								
AF									
AF AF	50 51								
AF		CUSTOMER RELATED							

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
. –									
AF	53	0000		4 045 074 000					
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	Different Secondaria and and		40 500 445					
AF		Billing Function costs - cust svs	BILLING_06	13,588,445					
AF		Competitive Service work - delivery	COMPSVSWK_04	100					
AF	62	Account Maint - cust svs		EZ 001 700					
AF			ACCTMAINT_06	57,801,700					
AF		G382 meter install - measurement G383 house regulators - access	MTRINSTAL_07 HOUSEREG 03	149,490,508 27,727,735					
AF									
AF AF		G384 house reg install - access	HSEREGINST_03 LRGREG 03	49,550,720 2,654,025					
		G385 lrg regulators - access							
AF AF		G385 Irg mtrs - measurement G380 services - reserve - access	LRGMTR_07 SERVICESR 03	46,733,414 302,367,424					
AF			SMMETERSR 07	39,638,103					
AF		G381 meters - reserve - measurement		70,947,689					
AF		G382 meter install - reserve -measurement	MTRINSTALR_07	4,745,744					
AF		G383 house regulators - reserve - access G384 house reg install - reserve - access	HOUSEREGR_03 HSEREGINSTR 03	4,745,744 9,880,635					
AF		G385 Irg regulators - reserve - access	LRGREGR 03	9,880,835 384,163					
AF		G385 lrg mtrs - reserve - measurement	LRGMTRR 07	7,737,443					
AF		Direct LVG - delivery	DIRLVG 04	1,131,443					
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	4,987,422					
AF		Direct Competitive Services - delivery	DIRCOMPSVS 04	0					
AF		Direct TSG-F - access	DIRCOMPSVS_04 DIRTSGF 03	0					
AF		Direct TSG-F - delivery	DIRTSGF_03	1					
AF		Direct TSG-F - measurement	DIRTSGF_04 DIRTSGF_07	1					
AF	87	Direct 15G-F - measurement	DIRISOF_07	I					
AF		Direct - RSG - delivery	DIRRSG 04	1					
AF	89	Direct - KSG - delivery	DIRROG_04	Į.					
AF	90								
AF	90 91								
AF		Choice - delivery	CHOICE 04	1,956,016					
AF	92	Undes - dervery	010102_04	1,900,010					
AF	93 94								
AF	94 95								
	90								

AF 96

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

EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 25 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
۸ ۲	07								
AF AF		ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF	90	INTERNALLT DEVELOPED ALLOCATION FACTORS							
AF		Dummy allocator for unused lines	not_used	0					
AF	100	Durning anocator for unused lines	liot_useu	0					
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	107	Transmission Plant Total	TRANPLT	88,966,347					
AF	108	Distribution Plant Total	DISTPLT	6,380,421,816					
AF	109	G391-G398 General Plant	GENPLT	94,801,809					
AF	110	Common Plant	COMPLT	78,873,337					
AF	111	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146					
AF	112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472					
AF	113	Total Plant	TOTPLT	6,713,609,232					
AF	114								
AF	115	Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701					
AF		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	0					
AF		Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128					
AF		Acct G380 & 387.2 - Services	SERVICES	2,854,579,609					
AF		Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	5,520,622,792					
AF		Acct G381 - House Meters	PLT_381	257,235,090					
AF		Acct G382 - Meter Installations	PLT_382	145,989,543					
AF		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		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 AF	131 132								
AF		Total Distribution Plant Reserve	TOTDRESERVE	0.070.050.000					
AF		Total Net Plant	TOTPLTNET	2,270,656,638 4,442,952,594					
AF	134	Total Net Flant	TOTFEINET	4,442,902,094					
AF	135								
AF	130								
AF	137								
AF	130								
AF		Revenue Related							
AF		Total Operating Revenue	TOTREV	937,478,461					
AF		Intra Dept Rev Reg - 5.62% GS / 94.38% LV	INTRAREV	122,661,426					
AF	143	· · · · · · · · · · · · · · · · · · ·		,,					
AF	144								

AF 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	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AF	1/15	ALLOCATION FACTOR TABLE CONTINUED							
AF	146								
AF	147								
AF		Expense Related							
AF		Manufactured Gas O&M Excl Fuel Expense	MFGO M	1,229,069					
AF		Other Storage Plant O&M Expense	STOREXP	474,404					
AF	151	Transmission Plant O&M Expense	TRANEXP	2,558,168					
AF	152	Acct 813-Other Gas Supply Expense	EXP_813	5,670,771					
AF	153	Acct 871 - Distribution Load Dispatching	EXP_871	0					
AF		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	160	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		Acct 893-Maint of Meters & House Regulators Exp	EXP_893	10,857,110					
AF		Acct 894-Maint of Other Equipment	EXP_894	283,468					
AF AF	169	Distr Oper Exp	DISTEXPO	65,101,696					
AF		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			DEPREXP	123,362,242					
AF	184								
AF	185	NJ State Income Tax (CBT)	STATEINCTAX	44,765,042					
AF	186	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								

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	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	887,227,203					
AF	196								
AF		Residential Service	REVRSG	653,904,345					
AF		Residential Heating Service	REVGSG	105,324,714					
AF		Residential Load Management Service	REVLVG	123,693,766					
AF AF	200	Water Heating Service Water Heating Storage Service	REVSLG REVTSGF	529,816 3,774,561					
AF	201	Water heating Storage Service	REVISOR	3,774,501					
AF	202								
AF		Total Rev Req @ Desired ROR	REVREQ	887,227,203					
AF	205								
AF	206								
AF AF	207 208								
AF	208								
AF	203								
AF	211								
AF	212								
AF	213								
AF	214								
AF AF	215 216								
AF	210								
AF	218								
AF	219								
AF	220								
AF	221								
AF AF	222 223	PRESENT REVENUES FROM SALES INPUT							
AF	223	FRESENT REVENUES FROM SALES INFOT							
AF		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 AF	229 230								
AF	230								
AF	232								
AF	233	RATE OF RETURN							
AF		Rate of Return (Equalized)	SCH AF, LN 234	7.40%					
AF	235								
AF AF	236 237								
AF	237								
AF	230								
AF	240								

AF 240

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	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP	2	ALLOCATION PROPORTIONS TABLE							
AP AP AP	4	3 4 <u>CAPACITY RELATED</u> 5							
AP		6 Peak-Hour Sendout - delivery	PEAKHOUR 04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		7 Staff Average and Peak Allocator - delivery	AVGPEAK 04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	8	8							
AP		9							
AP	1(
AP	11								
AP AP	12 13								
AP	14								
AP	15								
AP	16								
AP		7 COMMODITY RELATED							
AP	18	Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		9 Balancing therms - delivery	BALANCE_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		O Annual transported gas @mtr - access	TRANSPORT_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		1 Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	22								
AP		3 TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	24 25								
AP	26								
AP	20								
AP	28								
AP	29								
AP	30								
AP	3								
AP	32								
AP	33								
AP	34								
AP AP	38 30								
AP	37								
AP		8 Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		9 Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	40			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	4								
AP	42								
AP	43								
AP	44								
AP	45								
AP	46								
AP	4	7							

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

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
	40								
AP		ALLOCATION PROPORTIONS TABLE CONTINUED							
AP		EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	51								
AP	52								
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		BILLING OD	4 000000	0.000000	0.000000	0.000000	4 000000	0.000000
AP		Billing Function costs - cust svs	BILLING_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	61		COMPSVSWK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP AP	62		ACCTMAINT OC	1 000000	0.000000	0.000000	0.00000	1 000000	0.00000
		Account Maint - cust svs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP AP		G382 meter install - measurement	MTRINSTAL_07 HOUSEREG 03	1.000000	0.000000	0.000000	0.000000	0.000000 0.000000	1.000000
AP		G383 house regulators - access G384 house reg install - access		1.000000 1.000000	1.000000 1.000000	0.000000	0.000000 0.000000	0.000000	0.000000 0.000000
AP		G385 Irg regulators - access	HSEREGINST_03 LRGREG 03	1.000000	1.000000	0.000000 0.000000	0.000000	0.000000	0.000000
AP			LRGMTR 07	1.000000				0.000000	1.000000
AP		G385 lrg mtrs - measurement G380 services - reserve - access	SERVICESR 03	1.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000	0.000000
AP			SMMETERSR 07						
AP		G381 meters - reserve - measurement G382 meter install - reserve -measurement	MTRINSTALR 07	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	1.000000 1.000000
AP			HOUSEREGR 03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G383 house regulators - reserve - access G384 house reg install - reserve - access	HOUSEREGR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 Irg regulators - reserve - access	LRGREGR 03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 lrg regulators - reserve - access G385 lrg mtrs - reserve - measurement	LRGREGR_03 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	DIREVG_06	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		OTEWORK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct SLG - access	DIRSLG 03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct Competitive Services - delivery	DIRCOMPSVS 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct Competitive Services - derivery	DIRCOMPSVS_04 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		Direct TSG-F - measurement	DIRTSGF 07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87		Diktogi _0/	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Direct - RSG - delivery	DIRRSG 04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	89		Biititee_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	90								
AP	91								
AP	92	Choice - delivery	CHOICE 04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	93		010102_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	94								
	54								

AP AP 95

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

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SCH	LINE		ALLOCATION	Total	GDist	GDist	GStreet	GCustomer	
NO.	NO.	DESCRIPTION	BASIS	Company	Access	Delivery	Lighting	Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP		ALLOCATION PROPORTIONS TABLE CONTINUED							
AP		INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	99								
AP		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	101	Diané Dalaéad							
AP		Plant Related Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G399.10-23 Oth Tangible Pit	TANGPLT	1.000000	(0.032598)	0.022779	(0.0000011)	0.795022	0.214808
AP		Production Plant Total	PRODPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.214808
AP		Storage Plant Total	STORPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Transmission Plant Total	TRANPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Distribution Plant Total	DISTPLT	1.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP		G391-G398 General Plant	GENPLT	1.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP		Common Plant	COMPLT	1.000000	0.307414	0.312090	0.000103	0.299990	0.080403
AP		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.420964	0.405795	0.000140	0.136238	0.036863
AP		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.468213	0.462952	0.000156	0.000000	0.068680
AP		Total Plant	TOTPLT	1.000000	0.466553	0.461089	0.000156	0.004218	0.067984
AP	114		101121	1.000000	0.400000	0.401000	0.000100	0.004210	0.001004
AP		Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP		Acct G374-375 - Land & Structures	PLT 3745	1.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP		Acct G376 - Mains	PLT_376	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct G377 - Compressor Station Equip	PLT 377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G378-379 - Meas & Regul Station Equip	PLT 3789	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct G380 & 387.2 - Services	SERVICES	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G376, G380 & 387.2 - Mains & Services	MAIN SERV	1.000000	0.517076	0.482924	0.000000	0.000000	0.000000
AP		Acct G381 - House Meters	PLT 381	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G382 - Meter Installations	PLT 382	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381-384 - Meters & House Regulators	PLT 3814	1.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP		Acct G382-384 - House Reg & Install & Meter Install	PLT 3824	1.000000	0.484451	0.000000	0.000000	0.000000	0.515549
AP		Acct G383-384 - House Reg & Installation	PLT 3834	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT 385	1.000000	0.500000	0.000000	0.000000	0.000000	0.500000
AP		Acct G386 - Other Property on Cust Premises	PLT 386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G387.1 - Other Equipment (St Ltg Posts)	PLT 387 1	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	131								
AP	132								
AP		Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.401189	0.558634	0.000298	0.004987	0.034891
AP		Total Net Plant	TOTPLTNET	1.000000	0.499959	0.411236	0.000083	0.003825	0.084897
AP	135								
AP	136								
AP	137								
AP	138								
AP	139								
AP		Revenue Related							
AP		Total Operating Revenue	TOTREV	1.000000	0.378880	0.427399	0.000460	0.087614	0.105647
AP		Intra Dept Rev Reg - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.188989	0.710146	0.000000	0.016329	0.084537
AP	143								
AP	144								

AP 144

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

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No. DESCRIPTION BASIS Company Access Delivery Liphing Service Other AP 143 ALLOCATION PROPORTIONS TABLE CONTINUED (7) (8) <th>SCH</th> <th>LINE</th> <th></th> <th>ALLOCATION</th> <th>Total</th> <th>GDist</th> <th>GDist</th> <th>GStreet</th> <th>GCustomer</th> <th></th>	SCH	LINE		ALLOCATION	Total	GDist	GDist	GStreet	GCustomer	
(f) (g) (g) (g) (g) (g) (g) (g) AP 14 ALLCATION PROPORTIONS TALLE CONTINUED H1 MITEMALI DEPELOPERALICATION TATIONS H2 ALLEGNING MALL DEPLOY 1.00000 0.00000 1.00000 0.00			DESCRIPTION							GMeasurement
PP INTERNALT DEVELOPED ALLOCATION FACTORS Hord Hord P Hord Hord P Hord Hord 100000 0.00000						(2)	(3)	<u> </u>	(5)	(6)
PP INTERNALT DEVELOPED ALLOCATION FACTORS Hord Hord P Hord Hord P Hord Hord 100000 0.00000										
AP 147 AP 148 AP 149 AP 147										
AP 140 Exama Baland FGG M 100000 0.000			INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP 140 Manufactured Gae OAM Excl Prue Expense MFGO_M 1.00000 0.000										
AP 150 Other Storage Plant C&M Expense STOREXP 1.000000 0.000000 <td></td> <td>148</td> <td>Expense Related</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		148	Expense Related							
AP 151 Transmission Plant O&M Expenses TRANEXP 1.000000 0.0000000 0.000000 0.000000 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
AP 152 Acts 813 (1.00000) 0.000000										
AP 153 Act: 871 0.00000 0.0000000 0.000000 0.000000 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
AP 154 Act 87 - Compressor Station Labor & Exponses EXP. 872 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 AP 155 Act 874-Mins & Services Exponses EXP. 873 1.00000 0.000000 0.00000 0.000000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
AP 155 Act: 874-Main: & Services Expenses EXP. 874 1,000000 0,0000000 0,00000										
AP 156 Acct 37-37T-Mess & Regulating Station Exp EXP. 873 1.000000 0.000000 0.000000 0.000000 0.000000 AP 157 Acct 37- Metre former Institution Expenses EXP. 878 1.000000 0.200000 0.00000										
AP 157 Act: 87 - Mater & House Regulator Expenses EXP. 878 1.000000 0.23381 0.000000 0.000000 0.000000 0.000000 AP 158 Act: 800.1, 12- Other Expenses EXP. 8801 1.000000 0.200000 0.000000										
Physic EXP Print 1000000 0.0000										
AP 159 Acct 880.0.1.2.2 Other Expenses EXP 8801 1.000000 0.225216 0.662097 0.000000 0.000000 0.000000 AP 150 Acct 880.3 0.000000 0										
AP 161 Acct 803 - Operation of Street Lighting Exp EXP 883 0.000000 0.000000 0.000000 0.000000 0.000000 AP 161 Acct 801 - Sont EXP 885 1.000000 0.479488 0.45018 0.000100 0.000000 0.000000 AP 163 Acct 883-Maint of Structures & Improvements Exp EXP 885 0.000000					1.000000					
AP 161 Acct 831 - Renits Control 0.000000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
AP 162 Act 88-Maint of Structures & Improvements Exp EVP. 886 1.000000 0.479488 0.400100 0.000000 <										
AP 163 Act: 887-Maint of Mains Exp EVP. 887 1.000000 0.000000	AP	161	Acct 881 - Rents	EXP_881	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 164 Acct 889-Maint of Compressor Station Equip Exp EXP_888 0.00000 0.000000 <										
AP 165 Acct 839-941 - Main of Mass & Reg Station Équip EXP_8891 1.000000 0.000000	AP	163	Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 166 Acct 892-Main of Services Exp EXP 832 1.000000 0.000000 <td>AP</td> <td>164</td> <td>Acct 888-Maint of Compressor Station Equip Exp</td> <td>EXP_888</td> <td>0.000000</td> <td>0.000000</td> <td>0.000000</td> <td>0.000000</td> <td>0.000000</td> <td>0.000000</td>	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 167 Acct 833-Maint of Meters & House Regulators Exp EXP_833 1.00000 0.000000 0.000000 0.000000 0.000000 0.000000 AP 168 Acct 834-Maint of Other Equipment EXP_894 1.00000 0.0011679 AP 173 Acct S91-930.96 Cut Acct Exp Excl 904 CuST SYL 1.000000 0.000000 0.081644 0.000000 0.781520 0.181682 AP 174 Accts 901-910 Excl 904 - Cust Acct Exp Excl 904 CuST SYLX 1.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000	AP	165	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 168 Acct 894-Maint of Other Equipment EXP_B94 1.000000 0.000000 1.000000 0.000000	AP	166	Acct 892-Main of Services Exp	EXP_892	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP 169 160	AP	167	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP 170 Distr Oper Exp Distr Aper Exp Distr Aper Exp Distr Aper Exp Distr Maint Exp 0.000000 0.112887 AP 171 Distr Maint Exp Distr Maint Exp 0.000000 0.112887 0.000000 0.311679 AP 172 Cust Serv & Info Expense 0.000000 0.41564 0.000000 0.38436 0.000000 AP 173 Acct 901-903,905 Cust Acct Exp Excl 904 CACCTEXP 1.000000 0.000000 0.038298 0.000000 0.781520 0.18512 AP 174 Accts 91-9010 Excl 904 - Cust Acct Exp Excl 804 Cust Stry SX 1.000000 0.000101 0.000131 0.266431 <t< td=""><td>AP</td><td>168</td><td>Acct 894-Maint of Other Equipment</td><td>EXP_894</td><td>1.000000</td><td>0.000000</td><td>0.000000</td><td>1.000000</td><td>0.000000</td><td>0.000000</td></t<>	AP	168	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP 171 Dist Maint Exp DIST EXPM 1.000000 0.171585 0.508805 0.007931 0.000000 0.311679 AP 172 Cust Ser & Info Expense CUSTS_I 1.000000 0.000000 0.41564 0.000000 0.358436 0.000000 AP 173 Acct 501-903,905 Cust Acct Exp Excl 904 CACCTEXP 1.000000 0.000000 0.041564 0.000000 0.768781 0.178607 AP 174 Accts 901-910 Excl 904 - Cust Accts, Serv & Info CUSTSVSX 1.000000 0.000000 1.000000 0.000128 0.266491 0.15834 0.01283 0.266491 0.15834 0.01288 0.266491 0.15834 0.010288	AP	169								
AP 172 Cust Serv & Info Expense CUSTS J. 1,00000 0,00000 0,641564 0,00000 0,358436 0,00000 AP 173 Acct S01-903,095 Cust Acct Exp Excl 904 CuSTSVSX 1,00000 0,000000 0,033298 0,000000 0,768721 0,179607 AP 175 Sales Expense SALESEXP 1,000000 0,000000 1,000000 0,000000	AP	170	Distr Oper Exp	DISTEXPO	1.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP 173 Acct 901-903,905 Cust Acct Exp Excl 904 CACCTEXP 1.000000 0.000000 0.033298 0.000000 0.781520 0.185182 AP 174 Accts 901-910 Excl 904 - Cust Accts, Ser v& Info CUST SVSX 1.000000 0.000000 0.051612 0.000000 0.786781 0.179607 AP 176 Sales Expense SALESEXP 1.000000 0.158334 0.415311 0.001313 0.266433 0.11967 AP 176 Total 0&M Expense Excl 804 Expense TOTOMXAG 1.000000 0.099946 0.479865 0.001233 0.266433 0.118182 AP 177 Total 0&M Expense Excl Fuel 8 904 Expense TOTOMXAG 1.000000 0.099946 0.479865 0.001233 0.267627 0.158422 AP 178 Total 0&M Expense Excl Fuel 8 904 Expense TOTOMX904 1.000000 0.099970 0.477648 0.001233 0.267627 0.158422 AP 179 Total d&M Expense Excl 904-Uncol CUSTACCTS 1.000000 0.038781 0.000183 0.217812 0.18582 AP 181 O&M + Capital Additions Experselion Expense (Total)	AP	171	Distr Maint Exp	DISTEXPM	1.000000	0.171585	0.508805	0.007931	0.000000	0.311679
AP 174 Accts 901-910 Excl 904 - Cust Accts, Serv & Info CUSTSVSX 1.000000 0.000000 0.051612 0.000000 0.060000 0.000000 AP 175 Sales Expense SALESEXP 1.000000 0.051612 0.000000 0.00128 0.267627 0.153462 AP 180 Accts 901-905 Cust Accts Exp Excl 904-Uncol CUSTACCTS 1.000000 0.000000 0.033298 0.000010 0.76871 0.17830 0.105814 AP 180 Accts 901-905 Cust Accts Exp Excl 904-Uncol CUSTACCTS 1.000000 0.460228 0.462475 0.000154 0.01178 0.65355 0.005315 0.010551	AP	172	Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.641564	0.000000	0.358436	0.000000
AP 175 Sales Expense SALESEXP 1.000000 0.000000 1.000000 0.000000 0.000000 AP 176 Total O&M Expense Excl A&G Expense TOTOMXAG 1.00000 0.158834 0.415311 0.001313 0.266383 0.16115210 AP 177 Total O&M Expense Excl Juel & 904 Expense TOTOMX904 1.000000 0.099970 0.477648 0.001283 0.266727 0.153462 AP 179 Total AM Expense Excl Juel & 904 Expense CUTOMX904 1.000000 0.000000 0.032393 0.267627 0.153462 AP 179 Tot Admin & Genl Exp XPension/Ben AGEXP 1.000000 0.000000 0.033298 0.000003 0.285753 0.000043 0.219334 0.123309 AP 181 O&M + Capital Additions EXPENDITURES 1.000000 0.460228 0.462475 0.00154 0.01178 0.065355 AP 185 NJ State Income Tax DEPREXP 1.000000 0.460228 0.462475 0.00154 0.01178 0.065355 AP 185 NJ State Income Tax DEFTATEINCTAX 1.000000 0.124144	AP	173	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP 176 Total O&M Expense Excl A&G Expense TOTOMXAG 1.000000 0.155834 0.415311 0.001313 0.266383 0.161157 AP 177 Total O&M Expense Excl IPU & Syd Expense TOTOMX904 1.000000 0.099956 0.479865 0.001288 0.266491 0.155342 AP 177 Total O&M Expense Excl IPU & Syd Expense TOTOMX904 1.000000 0.099956 0.477648 0.001283 0.266491 0.155342 AP 179 Tot Admin & Genl Exp XPension/Ben AGEXP 1.000000 0.076160 0.585753 0.000843 0.213934 0.123309 AP 180 Accts 901-905 Cust Accts Exp Excl 904-Uncol CUSTACCTS 1.000000 0.00010 0.033298 0.000018 0.089436 0.11330 AP 180 Acts 901-905 Cust Accts Exp Excl 904-Uncol CUSTACCTS 1.000000 0.000100 0.038278 0.000154 0.11788 0.185120 AP 180 Depreciation Expense (Total) DEPREXP 1.000000 0.462275 0.000154 0.01178 0.087437 AP 188 NJ State Income Tax (CBT) STATEINCTAX <t< td=""><td>AP</td><td>174</td><td>Accts 901-910 Excl 904 - Cust Accts, Serv & Info</td><td>CUSTSVSX</td><td>1.000000</td><td>0.000000</td><td>0.051612</td><td>0.000000</td><td>0.768781</td><td>0.179607</td></t<>	AP	174	Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	1.000000	0.000000	0.051612	0.000000	0.768781	0.179607
AP 176 Total O&M Expense Excl A&G Expense TOTOMXAG 1.000000 0.155834 0.415311 0.001313 0.266383 0.161157 AP 177 Total O&M Expense Excl 904 Expense TOTOMX904 1.000000 0.099546 0.479865 0.001288 0.266491 0.152810 AP 178 Total O&M Expense Excl Puel & 904 Expense TOTOMX904 1.000000 0.099546 0.479865 0.001288 0.266491 0.152810 AP 179 Tot Admin & Genl Exp XPension/Ben AGEXP 1.000000 0.076160 0.585753 0.000843 0.213934 0.123309 AP 180 Accts 901-905 Cust Accts Exp Excl 904-Uncol CUST ACCTS 1.000000 0.500814 0.308781 0.000418 0.089436 0.123309 AP 180 O&M + Capital Additions DEPREXP 1.000000 0.500814 0.308781 0.000154 0.11788 0.065355 AP 183 Depreciation Expense (Total) DEPREXP 1.000000 0.502856 0.400491 0.000166 0.009110 0.087437 AP 185 NJ State Income Tax (CBT) STATEINCTAX	AP	175	Sales Expense	SALESEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 177 Total 0&M Expense Excl 904 Expense TOTOMX904 1.00000 0.099546 0.479865 0.001288 0.266491 0.152810 AP 178 Total 0&M Expense Excl Fuel & 904 Expense TOMXFUEL904 1.00000 0.099546 0.477648 0.001283 0.267627 0.153462 AP 179 Tot Admin & Geni Exp xPension/Ben AGEXP 1.000000 0.076160 0.585753 0.00083 0.213934 0.12309 AP 180 Accts 901-905 Cust Accts Exp Excl 904-Uncol CUST ACCTS 1.000000 0.00000 0.033298 0.0000418 0.89436 0.10551 AP 181 O&M + Capital Additions EXPENDITURES 1.000000 0.460228 0.462475 0.00154 0.011788 0.665355 AP 183 Depreciation Expense (Total) DEPREXP 1.000000 0.502856 0.400491 0.000166 0.099110 0.087437 AP 186 N State Income Tax (CBT) STATEINCTAX 1.000000 0.502856 0.400491 0.000166 0.009110 0.087437 AP 186 N State Income Tax (CBT) STATEINCTAX 1.0	AP									
AP 178 Total O&M Expense Excl Fuel & 904 Expense TOMXFUEL904 1.00000 0.099970 0.477648 0.001293 0.267627 0.153462 AP 179 Tot Admin & Genl Exp xPension/Ben AGEXP 1.000000 0.07610 0.583753 0.000843 0.213934 0.123304 0.123304 0.123108 AP 180 Acts 901-905 Cuts Accts Exp Excl 904-Uncol CUSTACCTS 1.000000 0.000010 0.308781 0.000418 0.089436 0.100551 AP 181 O&M + Capital Additions EXPENDITURES 1.000000 0.460228 0.462475 0.000154 0.089436 0.100551 AP 183 Depreciation Expense (Total) DEPREXP 1.000000 0.460228 0.460491 0.000166 0.009110 0.087437 AP 186 NJ State Income Tax (CBT) DEPREXP 1.000000 0.502856 0.400491 0.000166 0.009110 0.087437 AP 186 NJ State Income Tax (CBT) DEPSTATEINCTAX 1.000000 0.52856 0.400491 0.000166 0.009110 0.087437 AP 187 Tatal Distribution Exp (Ope	AP									
AP 179 Tot Admin & Genl Exp xPension/Ben AGEXP 1.000000 0.076160 0.585753 0.000843 0.213934 0.123309 AP 180 Accts 901-905 Cust Accts Exp Excl 904-Uncol CUSTACCTS 1.000000 0.000000 0.033298 0.000000 0.781520 0.185182 AP 181 O&M + Capital Additions EXPENDITURES 1.000000 0.460228 0.462475 0.000154 0.011788 0.065355 AP 183 Depreciation Expense (Total) DEPREXP 1.000000 0.460228 0.462475 0.000154 0.011788 0.065355 AP 184 Image: Comparison of the c	AP			TOMXFUEL904						
AP 180 Accts 901-905 Cust Accts Exp Excl 904-Uncol CUSTACCTS 1.00000 0.00000 0.033298 0.00000 0.781520 0.185182 AP 181 O&M + Capital Additions EXPENDITURES 1.00000 0.500814 0.308781 0.00018 0.089436 0.100551 AP 183 Depreciation Expense (Total) DEPREXP 1.00000 0.460228 0.462475 0.00016 0.009110 0.087437 AP 184 A A A A A 0.00000 0.502856 0.400491 0.00016 0.009110 0.087437 AP 185 NJ State Income Tax (CBT) STATEINCTAX 1.000000 0.502856 0.400491 0.00016 0.009110 0.087437 AP 185 NJ State Deferred Income Tax DEPSTATEINCTAX 1.000000 0.502856 0.400491 0.00016 0.009110 0.087437 AP 187 HAP 187 HAP HA	AP									
AP 181 0&M + Capital Additions EXPENDITURES 1.00000 0.500814 0.308781 0.000418 0.089436 0.100551 AP 182 Depreciation Expense (Total) DEPREXP 1.000000 0.460228 0.462475 0.000154 0.011788 0.065355 AP 185 NJ State Income Tax (CBT) STATEINCTAX 1.000000 0.502856 0.400491 0.000166 0.009110 0.087437 AP 186 NJ State Income Tax (CBT) DESTATEINCTAX 1.000000 0.52856 0.400491 0.000166 0.009110 0.087437 AP 186 NJ State Income Tax DESTATEINCTAX 1.000000 0.124144 0.591002 0.000511 0.173716 0.110627 AP 187 Labor Expense Related T T T DESTATEINCTAX 1.000000 0.085287 0.808870 0.000001 0.045842 AP 188 Labor Expense Related T T DED 1.000000 0.085287 0.868870 0.000001 0.045842 AP 189 Total Distribution Exp (Maint) Labor LABOR 1.000000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
AP 182 AP 183 Depreciation Expense (Total) DEPREXP 1.00000 0.460228 0.462475 0.000154 0.011788 0.065355 AP 184 NJ State Income Tax (CBT) STATEINCTAX 1.00000 0.502856 0.400491 0.000106 0.009110 0.087437 AP 186 NJ State Income Tax (CBT) DFSTATEINCTAX 1.000000 0.124144 0.591002 0.000511 0.173716 0.110627 AP 186 NJ State Deferred Income Tax DFSTATEINCTAX 1.000000 0.124144 0.591002 0.000511 0.173716 0.110627 AP 187 Isophic Expense Related TLABDO 1.000000 0.085287 0.868870 0.000000 0.045842 AP 188 Labor Expense (Oper) Labor TLABDM 1.000000 0.149932 0.442779 0.0005177 0.000000 0.045842 AP 191 Total Labor LABOR 1.000000 0.067023 0.612674 0.000571 0.201992 0.117741										
AP 183 Depreciation Expense (Total) DEPREXP 1.000000 0.460228 0.462475 0.00154 0.011788 0.065355 AP 184 AP 185 NJ State Income Tax (CBT) STATEINCTAX 1.000000 0.502856 0.400491 0.000166 0.009110 0.087437 AP 186 NJ State Deferred Income Tax DFSTATEINCTAX 1.000000 0.124144 0.591002 0.000511 0.173716 0.110627 AP 187 Tabor Expense Related TLABDO 1.000000 0.085287 0.868870 0.000000 0.000000 0.04584212 AP 189 Total Distribution Exp (Maint) Labor TLABDM 1.000000 0.149932 0.442779 0.005177 0.000000 0.045212 AP 191 Total Labor LaBOR 1.000000 0.067023 0.612674 0.00571 0.201992 0.117741										
AP 184 AP 184 AP 184 NJ State Income Tax (CBT) STATEINCTAX 1.00000 0.502856 0.400491 0.000106 0.009110 0.087437 AP 186 NJ State Income Tax DFSTATEINCTAX 1.00000 0.124144 0.591002 0.000511 0.173716 0.110627 AP 187 AP 188 Labor Expense Related AP 189 Total Distribution Exp (Oper) Labor TLABDO 1.00000 0.085287 0.868870 0.000000 0.000000 0.402112 AP 190 Total Distribution Exp (Maint) Labor TLABDM 1.00000 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			Depreciation Expense (Total)	DEPREXP	1 000000	0 460228	0 462475	0.000154	0.011788	0.065355
AP 185 NJ State Income Tax (CBT) STATEINCTAX 1.00000 0.502856 0.400491 0.000106 0.009110 0.087437 AP 186 NJ State Deferred Income Tax DFSTATEINCTAX 1.00000 0.124144 0.591002 0.000511 0.173716 0.110627 AP 187 Image: Comparison of the text of text o						0.100220	0.102.110	0.000101	0.011100	0.000000
AP 186 NJ State Deferred Income Tax DFSTATEINCTAX 1.00000 0.124144 0.591002 0.000511 0.173716 0.110627 AP 187 AP 188 Labor Expense Related AP 188 Labor Expense Related AP 100000 0.085287 0.868870 0.000000 0.045842 AP 190 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			NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.502856	0.400491	0.000106	0.009110	0.087437
AP 187 AP 188 Labor Expense Related AP 189 Total Distribution Exp (Oper) Labor TLABDO 1.00000 0.085287 0.868870 0.00000 0.045842 AP 189 Total Distribution Exp (Maint) Labor TLABDM 1.00000 0.149932 0.442779 0.005177 0.000000 0.402112 AP 191 Total Labor LABOR 1.00000 0.067023 0.612674 0.000571 0.201992 0.117741										
AP 188 Labor Expense Related AP 189 Total Distribution Exp (Oper) Labor TLABDO 1.00000 0.085287 0.868870 0.000000 0.045842 AP 190 Total Distribution Exp (Maint) Labor TLABDM 1.000000 0.149932 0.442779 0.005177 0.000000 0.402112 AP 191 Total Labor LABOR 1.00000 0.067023 0.612674 0.000571 0.201992 0.117741				STORTEROTIO	1.000000	0.124144	0.001002	0.000011	0.170710	0.110021
AP 189 Total Distribution Exp (Oper) Labor TLABDO 1.00000 0.085287 0.868870 0.00000 0.0045842 AP 190 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			Labor Expense Related							
AP 190 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					1 00000	0 085287	0 868870	0 00000	0 00000	0.045842
AP 191 Total Labor LABOR 1.000000 0.067023 0.612674 0.000571 0.201992 0.117741										
	AP	192		LABOR	1.000000	0.007.020	0.012074	0.000071	0.201002	0.117741

AP 192

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

EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 32 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
AP AP	193 194	REVENUES AND BILLING DETERMINANTS							
AP		Base Rate Sales Revenue	SALESREV	1.000000	0.399817	0.395701	0.000486	0.092526	0.111470
AP	196	Dase Nate Gales Nevenue	GALLONEY	1.000000	0.000017	0.555701	0.000400	0.032320	0.1114/0
AP		Residential Service	REVRSG	1.000000	0.443047	0.334347	0.000000	0.112248	0.110359
AP		Residential Heating Service	REVGSG	1.000000	0.402876	0.376040	0.000000	0.062295	0.158789
AP		Residential Load Management Service	REVLVG	1.000000	0.178144	0.727086	0.000000	0.013998	0.080772
AP		Water Heating Service	REVSLG	1.000000	0.067922	0.115649	0.814097	0.002263	0.000069
AP		Water Heating Storage Service	REVTSGF	1.000000	0.136203	0.753002	0.000000	0.105597	0.005198
AP	202								
AP	203								
AP		Total Rev Req @ Desired ROR	REVREQ	1.000000	0.399817	0.395701	0.000486	0.092526	0.111470
AP AP	205 206								
AP	206								
AP	208								
AP	209								
AP	210								
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AP	212								
AP	213								
AP	214								
AP	215								
AP AP	216 217								
AP	217								
AP	219								
AP	220								
AP	221								
AP	222								
AP		PRESENT REVENUES FROM SALES INPUT							
AP	224								
AP		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 AP	227	Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	220								
AP	230								
AP	231								
AP	232								
AP	233								
AP	234								
AP	235								
AP	236								
AP	237 238								
AP AP	238 239								
AP	239 240								
	270								

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

EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 33 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	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		4 Account 904 - Uncollectible Accounts							
ADA		5 Residential Service	REVRSG	653,904,345	653,904,345	653,904,345	653,904,345	653,904,345	653,904,345
ADA		6 Residential Heating Service	REVGSG	105,324,714	105,324,714	105,324,714	105,324,714	105,324,714	105,324,714
ADA		7 Residential Load Management Service	REVLVG	123,693,766	123,693,766	123,693,766	123,693,766	123,693,766	123,693,766
ADA		8 Water Heating Service	REVSLG	0	0	0	0	0	0
ADA		9 Water Heating Storage Service	REVTSGF	3,774,561	3,774,561	3,774,561	3,774,561	3,774,561	3,774,561
ADA		0							
ADA		1 Total 904-Unollectible	EXP_904	886,697,387	886,697,387	886,697,387	886,697,387	886,697,387	886,697,387
ADA		2							
ADA		3 Total 904-Unollectible	EXP_904	1.000000	0.400015	0.395868	0.000000	0.092580	0.111537
ADA		4 5 Additional Net Write-Offs at Claimed Rate	EVP 004	0	0	0	0	0	0
ADA ADA		6	EXP_904	0	0	0	0	0	0
ADA	1								
ADA		8							
ADA		9							
ADA		0							
ADA	2	1							
ADA		2							
ADA		3							
ADA		4							
ADA		5							
ADA		6							
ADA		7							
ADA ADA		8 9 Rev Reg (cal) to Customers Late Payment fees							
ADA		0 Residential Service	REVRSG	0	0	0	0	0	0
ADA		1 Residential Heating Service	REVGSG	105,324,714	105,324,714	105,324,714	105,324,714	105,324,714	105,324,714
ADA		2 Residential Load Management Service	REVLVG	123,693,766	123,693,766	123,693,766	123,693,766	123,693,766	123,693,766
ADA		3 Water Heating Service	REVSLG	0	0	0	0	0	0
ADA		4 Water Heating Storage Service	REVTSGF	0	0	0	0	0	0
ADA		5							
ADA		6 Total Late Payment Fees	REVLATEP	229,018,481	229,018,481	229,018,481	229,018,481	229,018,481	229,018,481
ADA		7							
ADA		8 Total Late Payment Fees	REVLATEP	1.000000	0.281497	0.565642	0.000000	0.036210	0.116652
ADA		9							
ADA		0							
ADA ADA	4	2							
ADA		2 3							
ADA		4							
ADA		5							
ADA		6							
ADA	4								
ADA	4	8							

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

EXHIBIT P-9G R-2 Schedule SS-G14 R-2 Page 34 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
ADA ADA	50	ALLOCATED DIRECT ASSIGNMENTS DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA ADA	51	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	0	0	0	0
ADA		Water Heating Service	REVSLG	0	0	0	0	0	0
ADA		Water Heating Storage Service	REVTSGF	0	0	0	0	0	0
ADA	58								
ADA		Total Available	REVAVAIL	0	0	0	0	0	0
ADA ADA	60	Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62		REVAVALE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	63								
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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-2 Schedule SS-G14 R-2 Page 35 of 35

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GDist Access	GDist Delivery	GStreet Lighting	GCustomer Service	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)
RRW	1	REVENUE REQUIREMENTS							
RRW	2								
RRW	3								
RRW									
RRW		RATE BASE		3,990,551,989	2,039,425,113	1,555,157,474	348,936	32,325,950	363,294,516
RRW		NET OPER INC (PRESENT RATES)		295,300,847	150,917,458	115,081,653	25,821	2,392,120	26,883,794
RRW		RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW				1.00	1.00	1.00	1.00	1.00	1.00
RRW RRW		SALES REVENUE (PRE RATES) REVENUE PRES RATES \$/THERM		887,227,203 \$0,3605	354,728,183 \$0.1441	351,076,582 \$0.1426	431,322 \$0.0002	82,091,914 \$0.0334	98,899,202 \$0.0402
RRW		REVENUE PRES KATES \$/THERM REVENUE REQUIRED - \$/MO/CUST		\$0.3605	\$0.1441 \$16,270.02	\$0.1426 \$16,102.54	\$0.0002 \$19.78	\$3,765.24	\$0.0402
RRW	12			\$40,095.7Z	\$10,270.02	\$10,102.54	\$15.70	ψ 3 ,70 3 .24	φ4,000.10
RRW	13								
RRW	14	CLAIMED RATE OF RETURN							
RRW	15								
RRW	16	CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	17	RETURN REQ FOR CLAIMED ROR		295,300,847	150,917,458	115,081,653	25,821	2,392,120	26,883,794
RRW		SALES REVENUE REQ CLAIMED ROR		887,227,203	354,728,183	351,076,582	431,322	82,091,914	98,899,202
RRW		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	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717	2,461,249,717
RRW		SALES REV REQUIRED \$/THERM		\$0.3605	\$0.1441	\$0.1426	\$0.0002	\$0.0334	\$0.0402
RRW		REVENUE DEFICIENCY \$/THERM		\$0.0000	\$0.0000	(\$0.0000)	(\$0.0000)	\$0.0000	\$0.0000
RRW RRW	24 25								
RRW	25								
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								
RRW	40								
RRW	41								
RRW	42								
RRW	43								
RRW	44								
RRW	45								
RRW	46								
RRW	47								
RRW	48								

Functional Cost Summary 2016 Staff Gas COS Study Updated for 12&0

Based on 12 months actual

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

			Total					
line	FUNCTIONAL SEGMENTS		Company	RSG	GSG	LVG	SLG	TSG-F
#	REV REQ	Units	(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution Access	\$	354,728,183	289,710,055	42,432,758	22,035,276	35,986	514,107
2	Distribution Delivery	\$	351,076,582	218,630,674	39,606,342	89,936,043	61,273	2,842,250
3	Streetlighting Fixtures	\$	431,322	0	0	0	431,322	0
4	Customer Service	\$	82,091,914	73,399,456	6,561,178	1,731,500	1,199	398,581
5	Measurement	\$	<u>98,899,202</u>	<u>72,164,161</u>	<u>16,724,436</u>	<u>9,990,948</u>	<u>36</u>	<u>19,622</u>
•	T074	•		050 004 045			500.040	0 774 504
6	TOTAL	\$	887,227,203	653,904,345	105,324,714	123,693,766	529,816	3,774,561

Servic	e Charge	Calc	ulations														EXHIBIT P-9G R-2 Schedule SS-G16 R-2 Page 1 of 1
	(1)		(2)		(3)		(4)		(5)	(6)		(7)		(8)		(9)	Notes:
				Avera	age Distrib	ution	Increase =		32.249%								
line #	Rate		stribution Access Rev Req	5	ustomer Service tev Req		asurement Rev Req		COS Indicated Total Rev Req	# of Customers		ost Based Monthly Service Charge		Current Monthly Service Charge	L N S	roposed imited Aonthly Service Charge	
		(ir	n \$1,000)	(in	\$1,000)	(ii	n \$1,000)		(in \$1,000)		(\$	\$/month)		(\$/month)	(\$	/month)	
1	RSG	\$	325,082	\$	82,541	\$	80,902	\$	488,525	1,635,900	\$	24.89	\$	5.46	\$	7.79	3 annual increases to move to 50% of cost year 2 & 3 revenue neutral via reductions in per therm charges
2	GSG	\$	46,589	\$	7,245	\$	18,339	\$	72,172	140,771	\$	42.72	\$	5 11.28	\$	16.74	move to costs, limited @ 1.5 times overall avg Distribution % increase
3	LVG	\$	24,763	\$	2,060	\$	11,160	\$	37,983	18,375	\$	172.26	\$	5 100.12	\$	148.55	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	TSG-F	\$	514	\$	399	\$	20	\$	932	37	\$	2,099.80	\$	536.08	\$	795.40	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-NF												\$	536.08	\$	795.40	set equal to new TSG-F Service Charge
6	CIG												\$	6 139.85	\$	184.95	increase current @ average Distribution % increase
7	CSG												\$	536.08	\$	795.40	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-2, pg 2 line 1		(5)*1000 / (6) / 12 rounded to \$.01	S	SS-G11 R-2	me	ased on hodology escribed	
										TSG-F from COS workpapers							

PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC)

Net Revenue Requirement

Jan-18 Feb-18 Mar-18 Apr-18 May-18 Jun-18 Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-19 Feb-19 Mar-19 Apr-19 May-19 Jun-19 Jul-19 Aug-19 Sep-19 Oct-19 Nov-19 Dec-19

\$000

Current Excess Unprotected ADIT Balance	270,623
Deduction Storm/Other Regulatory Asset Offset	(13,070)
Net Historic Unprotected ADIT to Return to Customers	257,552

(46,295)

(49,326)

(52,523)

(55,902)

(257,552)

157,752

108,425

55,902

(6,899)

(6,899)

(6,899)

(6,899)

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1	2	3	4		5	6	7	8	9	10	11			
	1 6	Return Excess Ir	come Tax Exne	nso		2. Return Historic ADIT								
	1.1	Veturn Excess in		lise		Unprotected Excess ADIT Protected Excess ADIT								
Beginning			Ending Excess		Interest On		Amortization							
Excess Income	Excess Income		Income Tax	Short-Term	Excess Income	Beginning	to	Ending	Beginning	Amortization to	5 11 5 1			
Tax Balance	Тах	Tax Refund	Balance	Interest Rate	Tax Balance	Balance	Customers	Balance	Balance	Customers	Ending Balance			
3	8,832	-	8,832	1.42%	(5)									
8 8,832	6,323	-	15,155	1.42%	(14)									
3 15,155	6,634	-	21,789	1.75%	(27)									
3 21,789	-	-	21,789	2.20%	(40)									
3 21,789	-	-	21,789	2.08%	(38)									
3 21,789	-	-	21,789	2.16%	(39)									
3 21,789	-	-	21,789	2.16%	(39)									
3 21,789	-	-	21,789	2.16%	(39)									
3 21,789	-	-	21,789	2.16%	(39)			257,552			326,618			
3 21,789	-	(7,263)	14,526	2.16%	(33)	257,552	(3,361)	254,191	326,618	(575)	326,044			
3 14,526	-	(7,263)	7,263	2.16%	(20)	254,191	(3,361)	250,830	326,044	(575)	325,469			
3 7,263	-	(7,263)	-	2.16%	(7)	250,830	(3,361)		325,469	(575)	324,894			
- 9	-	-	-	2.16%	-	247,469	(3,618)		324,894	(575)	324,319			
- 9	-	-	-	2.16%	-	243,850	(3,618)		324,319	(575)	323,744			
- 9	-	-	-	2.16%	-	240,232	(3,618)		323,744	(575)	323,169			
- 9	-	-	-	2.16%	-	236,614	(3,618)	232,995	323,169	(575)	322,594			
- 9	-	-	-	2.16%	-	232,995	(3,618)		322,594	(575)	322,019			
- 9	-	-	-	2.16%	-	229,377	(3,618)		322,019	(575)	321,444			
- 9	-	-	-	2.16%	-	225,758	(3,618)		321,444	(575)	320,869			
- 9	-	-	-	2.16%	-	222,140	(3,618)		320,869	(575)	320,294			
- 9	-	-	-	2.16%	-	218,521	(3,618)		320,294	(575)	319,719			
- 9	-	-	-	2.16%	-	214,903	(3,618)		319,719	(575)	319,144			
- 9	-	-	-	2.16%	-	211,284	(3,618)		319,144	(575)	318,569			
	-	-	-	2.16%	-	207,666	(3,618)	204,047	318,569	(575)	317,994			
					= (Prev Col 4 +									
= Prev Col 4	From RCK-4	Total Col 2 / 12	= Col 1 + Col 2	Input	Col 4)/2 * CP	= Prev Col 8	Input	= Col 6 + Col	= Prev Col 11	Input	= Col 10 + Col			
- PIEV COI 4	From KCK-4	.K-4 IOTAI COI 2 / 12	10tal COL2 / 12	Total Col 2 / 12	-4 IOTAI COI 2 / 12	+ Col 3	mput	Interest Rate /	- FIEV COI 8	input	7	- PIEV COLII	input	11
					12									
	21,789	(21,789)			(240)	250,830	(10,084)	207,666		(1,725)				
	21,789	(21,789)			(340)	250,830	(10,084) (43,422)	207,000		(1,725) (6,899)	-			
	-	-			-	207,000	(43,422)	-		(6,899)	-			

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157,752

108,425

55,902

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

Annual 2018 2019

2020

2021

2022

2023

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PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC)

Net Revenue Requirement

\$000

12	13	Monthly WACC = 14	0.571% 15	16	Federal Tax Rate = 17	21.00% 18	19	20	Revenue Factor = 21	1.4172 22
12	2. Return Histo		13]	22
	Return on	. ,		3. Cu	rrent GSHARE Ded	uciton	4. 0	ther		
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) (40) (38) (39) (39) (39) (39)	(7) (20) (38) (57) (54) (56) (56) (56)
78% 78% 78% 78%	(2,623) (2,623) (2,623) (2,823)	- 3,198 6,395 9,593 12,991	9 27 46 64	15,195 15,195 15,195 15,195	359 359 359 359	(3,116) (3,116) (3,116) (3,116)	- - -		(39) (14,338) (14,307) (14,276) (7,244)	(56) (20,320) (20,276) (20,231) (10,267)
78% 78% 78% 78% 78% 78%	(2,823) (2,823) (2,823) (2,823) (2,823) (2,823)	16,390 19,788 23,187 26,585 29,983	84 103 123 142 162	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) (3,116)			(7,225) (7,206) (7,186) (7,167) (7,147)	(10,239) (10,212) (10,184) (10,157) (10,129)
78% 78% 78% 78% 78%	(2,823) (2,823) (2,823) (2,823) (2,823) (2,823)	33,382 36,780 40,179 43,577 46,975	181 200 220 239 259	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) (3,116)			(7,128) (7,109) (7,089) (7,070) (7,050)	(10,102) (10,074) (10,047) (10,019) (9,992)
78%	(2,823) = Col 8 * Col 13	50,374 = Prev Col 15 - Col 11 - Col 14	278 = (Prev Col 14 + Col 14) / 2 * Monthly WACC	15,195	359 Input	(3,116) = - (Col 17 - Col 18) * Fed Tax Rate	- Input	- Input	(7,031) = Col 3 + Col 6 + Col 8 + Col 11 + Col 16 + Col 18 + Col 19 + Col 20	(9,964) = Col 22 * Rev Fct
		9,593 50,374 - 97,179 142,775 190,878	82 2,055 4,927 7,957 11,153 14,526	45,585 182,342 182,342 182,342 182,342 182,342 182,342	1,078 4,311 4,311 4,311 4,311 4,311	(9,347) (37,386) (37,386) (37,386) (37,386) (37,386) (37,386)			(21,073) (85,652) (85,654) (85,655) (85,656) (85,656)	(61,226) (121,387) (121,389) (121,390) (121,391) (121,401)
	1		(196,279)	-	-	(449,352)	(668,183)			

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

(\$'s Unless Specified)

Line	Date(s)						Gas						Source/Description
			RSG	GSG	LVG	SLG	TSG-F	TSG-NF	CIG	CSG	Total	Proration Factor	
1		RC 12&0 WN Billing Determinants (Therms-000)	1,494,928	297,484	740,103	679	25,950.000	179,229	42,321	789,848	3,570,542		Schedule SS-G2
2	2019	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	(121,386,576)	0	0	0	0	0	0	0	(121,386,576)		(SS-GTAC-1, Col 22) * Line 2
4		Proposed Rate w/o SUT (\$/Therms)	(0.081199)	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)	(0.081199)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			Line 4
6		Proposed Rate w/ SUT (\$/Therms)	(0.086578)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			(Line 4 * (1 + SUT Rate)) [Rnd 6]
7	2020	Rate Class Allocation	93.11%	2.91%	3.37%	0.01%	0.08%	0.28%	0.08%	0.16%	100.00%	25.00%	ABS(Line 2 - (ABS(Line19 - Line2) * Proration Factor))
8		Revenue Requirements	(113,023,324)	(3,535,393)	(4,086,517)	(15,459)	(102,871)	(338,831)	(97,311)	(189,150)	(121,388,856)		(SS-GTAC-1, Col 22) * Line 7
9		Proposed Rate w/o SUT (\$/Therms)	(0.075605)	(0.011884)	(0.005522)	(0.022775)	(0.003964)	(0.001890)	(0.002299)	(0.000239)			(Line 8 / (Line 1 * 1,000)) [Rnd 6]
10		Proposed Rate w/ SUT (\$/Therms)	(0.080614)	(0.012671)	(0.005888)	(0.024284)	(0.004227)	(0.002015)	(0.002451)	(0.000255)			(Line 9 * (1 + SUT Rate)) [Rnd 6]
11	2021	Rate Class Allocation	86.22%	5.82%	6.73%	0.03%	0.17%	0.56%	0.16%	0.31%	100.00%	50.00%	ABS(Line 2 - (ABS(Line19 - Line2) * Proration Factor))
12		Revenue Requirements	(104,659,102)	(7,070,874)	(8,173,136)	(30,919)	(205,745)	(677,671)	(194,624)	(378,305)	(121,390,375)		(SS-GTAC-1, Col 22) * Line 11
13		Proposed Rate w/o SUT (\$/Therms)	(0.070009)	(0.023769)	(0.011043)	(0.045551)	(0.007929)	(0.003781)	(0.004599)	(0.000479)			(Line 12 / (Line 1 * 1,000)) [Rnd 6]
14		Proposed Rate w/ SUT (\$/Therms)	(0.074647)	(0.025344)	(0.011775)	(0.048569)	(0.008454)	(0.004031)	(0.004904)	(0.000511)			(Line 13 * (1 + SUT Rate)) [Rnd 6]
15	2022	Rate Class Allocation	79.33%	8.74%	10.10%	0.04%	0.25%	0.84%	0.24%	0.47%	100.00%	75.00%	ABS(Line 2 - (ABS(Line19 - Line2) * Proration Factor))
16		Revenue Requirements	(96,294,080)	(10,606,378)	(12,259,782)	(46,379)	(308,620)	(1,016,514)	(291,937)	(567,461)	(121,391,150)		(SS-GTAC-1, Col 22) * Line 15
17		Proposed Rate w/o SUT (\$/Therms)	(0.064414)	(0.035654)	(0.016565)	(0.068327)	(0.011893)	(0.005672)	(0.006898)	(0.000718)			(Line 16 / (Line 1 * 1,000)) [Rnd 6]
18		Proposed Rate w/ SUT (\$/Therms)	(0.068681)	(0.038016)	(0.017662)	(0.072854)	(0.012681)	(0.006048)	(0.007355)	(0.000766)			(Line 17 * (1 + SUT Rate)) [Rnd 6]
19	2023	% of Proposed WN 12+0 Distribution Revenue	72.43%	11.65%	13.47%	0.05%	0.34%	1.12%	0.32%	0.62%	100.00%		Schedule SS-G11 (Interrev Alloc)
20		Revenue Requirements	(87,935,315)	(14,142,951)	(16,347,663)	(61,843)	(411,526)	(1,355,458)	(389,280)	(756,674)	(121,400,710)		(SS-GTAC-1, Col 22) * Line 19
21		Proposed Rate w/o SUT (\$/Therms)	(0.058822)	(0.047542)	(0.022088)	(0.091109)	(0.015858)	(0.007563)	(0.009198)	(0.000958)			(Line 20 / (Line 1 * 1,000)) [Rnd 6]
22		Proposed Rate w/ SUT (\$/Therms)	(0.062719)	(0.050692)	(0.023551)	(0.097145)	(0.016909)	(0.008064)	(0.009807)	(0.001021)			(Line 21 * (1 + SUT Rate)) [Rnd 6]
1		Oct - Dec 2018 Billing Determinants (Therms-000)	463,198	80,634	197,843	140	5,598.896	81,235	10,731	114,699	954,080		Forcast
2	2018	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	(61,225,778)	0	0	0	0	0	0	0	(61,225,778)		(SS-GTAC-1, Col 22) * Line 2
4		Proposed Rate w/o SUT (\$/Therms)	(0.132181)	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)	(0.132181)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			Line 4
6		Proposed Rate w/ SUT (\$/Therms)	(0.140938)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			(Line 4 * (1 + SUT Rate)) [Rnd 6]
													-

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

Current SUT Rate 6.625%

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)
	(1)	(2)	(3)	(4)	(5)	(0)	(r)	(0)	(9)	(10)
<u>Monthly</u> Calculations	<u>Over / (Under)</u> <u>Recovery Beginning</u> <u>Balance</u>	Electric Revenues	Revenue Requirement Excluding WACC Cost	<u>Over / (Under)</u> <u>Recovery</u>	<u>Over / (Under)</u> <u>Recovery Ending</u> <u>Balance</u>	<u>Over / (Under)</u> <u>Average Monthly</u> <u>Balance</u>	Interest Rate (Annualized)	Interest On Over / (Under) Average Monthly Balance	Interest Roll-In	<u>Cumulative</u> Interest
Sep-18										
Oct-18		(11,612,491)	(20,718,451)	9,105,960	9,105,960	4,552,980	2.16%		-	5,892
Nov-18	-,,	(19,924,595)	(20,275,869)	351,275	9,457,234	9,281,597	2.16%	,	-	17,902
Dec-18		(29,688,692)	(20,231,458)	(9,457,234)	-	4,728,617	2.16%		-	24,021
Jan-19		(20,043,993)	(10,266,846)	(9,777,147)	(9,777,147)	(4,888,573)	2.16%	· · · · ·		17,695
Feb-19	(-)))	(17,479,477)	(10,239,337)	(7,240,140)	(17,017,286)	(13,397,217)	2.16%	(, , ,	-	359
Mar-19	()-))	(16,431,366)	(10,211,829)	(6,219,538)	(23,236,824)	(20,127,055)	2.16%	(, , ,	-	(25,686)
Apr-19		(9,912,592)	(10,184,320)	271,728	(22,965,096)	(23,100,960)	2.16%			(55,579)
May-19	(, , ,	(5,769,272)	(10,156,811)	4,387,539	(18,577,556)	(20,771,326)	2.16%			(82,457)
Jun-19		(4,341,553)	(10,129,302)	5,787,750	(12,789,807)	(15,683,682)	2.16%			(102,752)
Jul-19	(, , ,	(4,477,847)	(10,101,794)	5,623,947	(7,165,860)	(9,977,833)	2.16%	(, , ,		(115,664)
Aug-19		(3,801,187)	(10,074,285)	6,273,098	(892,762)	(4,029,311)	2.16%			(120,878)
Sep-19		(4,009,752)	(10,046,776)	6,037,024	5,144,262	2,125,750	2.16% 2.16%		-	(118,127)
Oct-19 Nov-19	-1 1 -	(6,661,007)	(10,019,267)	3,358,261	8,502,522	6,823,392	2.16%		-	(109,298)
	-)) -	(11,428,888)	(9,991,759)	(1,437,129)	7,065,393	7,783,958		,	-	(99,225)
Dec-19	7,065,393	(17,029,643)	(9,964,250)	(7,065,393)	(0)	3,532,697	2.16%	4,571	-	(94,654)
	(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-2

Schedule SS-GTAC-3 R-2

PSE&G GAS TAX ADJUSTMENT CREDIT (GTAC)

Credit Impact Analysis

	6.625% SUT Rate effective 1/1/2018										
		0.023%				89	29	Monthly Therr	ns		
					4	2	6	# of Months/y	ear		
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Class Average Rate w/SUT - \$/th	nerm ¹		Typical RS	G TAC (\$)				
Current	<u>Gas</u> <u>TAC</u> <u>w/o SUT</u> (\$/therm)	<u>Gas</u> <u>TAC</u> w/ SUT (\$/therm) ³	<u>RSG</u> 0.86	8750	<u>Dec-Mar</u> Monthly Bill -	<u>Nov & 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) ⁴ 903.50	- <u>% Change in</u> <u>RSG Typical</u> <u>Annual Bill</u>
2019 2020 2021 2022 2023 2018 (3 Months)	(0.081199) (0.075605) (0.070009) (0.064414) (0.058822) (0.132181)	(0.086578) (0.080614) (0.074647) (0.068681) (0.062719) (0.140938)	0.78; 0.79; 0.80(0.80)	2172 8136 4103 00069 06031 27812	(14.89) (13.87) (12.84) (11.81) (10.79) (24.24)	(7.71) (7.17) (6.64) (6.11) (5.58) (12.54)	(2.51) (2.34) (2.16) (1.99) (1.82) (4.09)	(90.04) (83.86) (77.60) (71.40) -\$65.24 (40.87)	-\$90.04 -\$83.86 -\$77.60 -\$71.40 -\$65.24 -\$40.87	813.46 819.64 825.90 832.10 838.26 862.63	-9.97% -9.28% -8.59% -7.90% -7.22%
Total											
	from Sched SS-TAC-2G	Col 1 * (1 + SUT Rate) Rnd 6	Current Class Avg Rate + Col 2 Each Rate Class (Col 4 thru Col		(Col 2) * Dec-Mar Monthly Therms Rnd 2	(Col 2) * Nov & Apr Monthly Therms Rnd 2	(Col 2) * May-Oct Monthly Therms Rnd 2	(4 * Col 4) + (2 * Col 5) + (6 * Col 6)	Col 9 - Current Col 8	Current Col 8 + Col 9	Col 8 / Current Col 9 Rnd 4
		% Ch	ange from Current Class Average F	Rate w	/SUT						
		2019 2020 2021 2022 2023	-9.28% -8.59% -7.91%								

1,040 Typical RSG Therms / yr.

¹ All customers assumed to have BGSS Supply

² Initial Rate period is October 2018 to December 2019

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

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

EXHIBIT P-9G R-2

Schedule SS-GTAC-4 R-2