

**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. 17 Electric and B.P.U.N.J. No. 17
Gas, and for Changes in Depreciation Rates,
Pursuant to N.J.S.A. 48:2-18,
N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1, and
for Other Appropriate Relief**

BPU Docket Nos. _____

**DIRECT TESTIMONY
OF
STEPHEN SWETZ**

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

**December 29, 2023
P-9E**

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

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

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

6 **Q. Please describe your responsibilities as Senior Director - Corporate Rates and**
7 **Revenue Requirements.**

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

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

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

14 **SCOPE OF TESTIMONY**

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

16 A. The purpose of my direct testimony is to support the Company’s proposed changes to
17 its rates for Electric Service, which are designed to recover the revenue requirements for the
18 electric distribution business as presented in this filing. My testimony provides the Company’s
19 embedded cost of service study (“Company COSS”) used as the basis for development of the

1 new electric rates and the proposed rate design for each rate schedule in PSE&G’s Electric
2 Tariff. I also present an alternative embedded cost of service study (“the Staff COSS”) as
3 required under the 2018 Rate Case Order, and explain why that COSS should not be used to
4 set rates in this case.¹

5 Additionally, I sponsor other studies and modifications to the Company’s Tariff for Electric
6 Service (“Tariff”) including the following:

7 • The establishment of a Storm Recovery Charge (“SRC”) to recover major storm costs
8 as a component of a proposed Distribution Adjustment Charge (“DAC”) that was
9 previously proposed as part of the COVID-19 cost recovery proceeding;²

10 • The results of Residential and Commercial & Industrial Electric Vehicle (“EV”) Cost
11 of Service Studies that were required by the CEF-EV Order.³ As a result of these
12 COSSs, the Company proposes the following:

13 ○ A Residential Time of Use (“TOU”) Program and associated Rate Schedules;
14 and

¹ *I/M/O the Petition of Public Service Electric and Gas Company for Approval of an Increase in Electric and Gas Rates and for Changes in 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 & GR18010030; *I/M/O the New Jersey Board of Public Utilities’ Consideration of the Tax Cuts and Jobs Act of 2017*; BPU Docket No. AX18010001; *I/M/O Public Service Electric and Gas Company for Approval of Revised Rates (Effective on an Interim Basis April 1, 2018) to Reflect the Reduction Under the Tax Cuts and Jobs Act of 2017*, BPU Docket No. ER18030231, Decision and Order Adopting Initial Decision and Stipulation (October 29, 2018) (the “2018 Rate Case Order”), paragraph 25.

² *I/M/O the New Jersey Board of Public Utilities Response to the COVID-19 Pandemic*, BPU Docket No. AO20060471, PSE&G filing titled *I/M/O the Petition of Public Service Electric and Gas Company for Approval of Incremental COVID-19 Costs for Recovery Through a New Special-Purpose Clause, and for Authorization to Recover Uncollectible Costs for Gas Through the Societal Benefits Charge* (July 17, 2023).

³ *I/M/O the Petition of Public Service Gas and Electric Co. for Approval of its Clean Energy Future – Electric Vehicle and Energy Storage (“CEF-EVES”) Program on a Regulated Basis*, B.P.U. Docket No. EO18101111, Decision and Order Approving Stipulation (January 27, 2021) (“CEF-EV Order”).

- 1 ○ An optional Direct Current Fast Charge (“DCFC”) Distribution kWh Charge to
- 2 replace corresponding Distribution kW Charges for premises that solely serve
- 3 DCFC charging facilities;
- 4 • Permit residential TOU rates (RLM or proposed RS-TOU) to serve residential EV
- 5 charging at non-residential premises (such as a detached garage on a residential
- 6 property);
- 7 • Changes to Streetlighting Rate Schedules, which makes Light Emitting Diode (“LED”)
- 8 luminaires the default offering and closes Non-LED luminaires for new installations;
- 9 and
- 10 • Tax Adjustment Credit (“TAC”) modifications.

11 I also sponsor the Company’s proposed Tariff, which is attached to the Company’s
 12 transmittal letter as Schedule 1.

13 **SCHEDULE INDEX**

14 **Q. Do you sponsor any schedules as part of your direct testimony?**

15 A. Yes. I sponsor the following schedules that were prepared and/or compiled by me or
 16 under my direction and supervision:

<u>SCHEDULE DESCRIPTION</u>	<u>NUMBER</u>
18 Qualifications of Stephen Swetz.....	SS-E1
19 Basis of Calculations Schedules	
20 Actual and Weather Normalized Billing Determinants	SS-E2
21 COSS Adjustments	SS-E3
22 Cost of Service Schedules	
23 Illustration of Cost Segmentation Methodology.....	SS-E4

1	Details of Complete Company COSS Study	SS-E5
2	COSS Summary Report by Functional Segment	SS-E6
3	COSS Revenue Requirements by Rate and Function	SS-E7
4	Sync with Rate Design	SS-E8
5	Rate and Rate Design Schedules	
6	Inter Class Revenue Increase Allocations.....	SS-E9
7	Service Charge Calculations	SS-E10
8	Proof of Revenue by Rate Schedule	SS-E11
9	Comparison of Typical Bills.....	SS-E12
10	Staff's Cost Allocation Methodology Related Schedules	
11	Details of Complete COSS Study – Staff's Method.....	SS-E13
12	Summary Report – by Functional Segment – Staff's Method.....	SS-E14
13	Functional Cost Summary – Staff's Method	SS-E15
14	Service Charge Calculations – Staff's Method.....	SS-E16
15	Tax Adjustment Credit (TAC) Schedules	
16	TAC Revenue Requirement and Rate Calculations.....	SS-TAC-1-6E
17	SRC Schedules	
18	SRC Balance and Rate Calculations	SS-SRC-1-3E
19	EV Cost of Service Studies Schedules	
20	Residential Electric Vehicle COSS.....	SS-EV-1
21	Commercial & Industrial Electric Vehicle COSSS	SS-EV-2
22	CEF-EV Rate Adjustment Schedule.....	SS-CEF-EV-1

1 **OVERVIEW OF THE COMPANY'S RATE FILING AND BASIS OF**
2 **CALCULATIONS AND ANALYSES**

3 **Overview**

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

5 A. Throughout this testimony, the revenue or percentage increase for "Distribution" is
6 based only on revenue from the Service Charge and the kilowatt-hour ("kWh") and per
7 kilowatt ("kW") Distribution Charge(s) indicated in the particular rate schedule. The term
8 "Delivery" refers to revenue from the Service Charge and Distribution Charges as indicated
9 on the particular rate schedule, plus the revenue from all of the applicable adjustment clauses.
10 The "Total Bill" equals the Delivery Charges plus electric supply, and is calculated as if all
11 customers were supplied on Basic Generation Service ("BGS").

12 **Q. Please describe the electric distribution services provided by the Company.**

13 A. The Company provides electric distribution services under the following Rate
14 Schedules:

- 15 (i) Rate Schedule RS is the Company's primary residential rate schedule;
- 16 (ii) Rate Schedule RHS is a closed service that was available to residential customers where
17 electricity was the sole source of heating;
- 18 (iii) Rate Schedule RLM is a time of use rate available to residential customers;
- 19 (iv) Rate Schedule WH is a closed service that was available to premises with controlled
20 water heating installations;
- 21 (v) Rate Schedule WHS is available for controlled water heating storage or for the electric
22 heating elements of a water heating service connected to an active solar collection
23 system;

- 1 (vi) Rate Schedule HS is a closed service that was available to permanently installed
2 comfort building heating equipment;
- 3 (vii) Rate Schedule GLP is for general purposes at secondary distribution voltages;
- 4 (viii) Rate Schedule LPL is for general purposes at secondary voltages where the customer's
5 measured peak demand exceeds 150 kW and also at primary distribution voltages;
- 6 (ix) Rate Schedule HTS is for general purposes at subtransmission, transmission and high
7 voltages;
- 8 (x) Payment Schedule PEP is applicable to electricity produced from a Qualifying
9 Facility as defined in the Public Utility Regulatory Policies Act of 1978 and delivered
10 to the Company;
- 11 (xi) Rate Schedule BPL is service for dusk to dawn street lighting and area lighting to a
12 body politic from Company-owned lighting facilities;
- 13 (xii) Rate Schedule BPL-POF is a closed service for dusk to dawn street lighting and area
14 lighting to a body politic from publicly-owned lighting facilities; and
- 15 (xiii) Rate Schedule PSAL is service for dusk to dawn private street lighting and outdoor
16 area lighting from Company-owned lighting facilities.

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

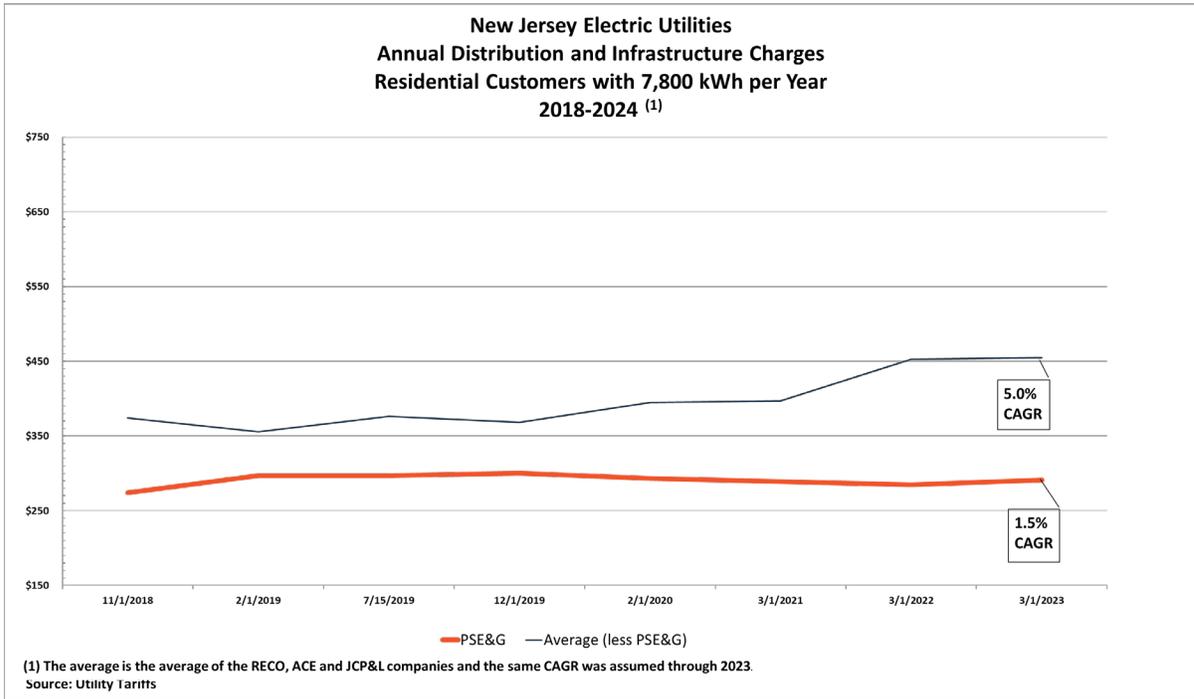
18 A. As described more fully by Company witness Mr. Michael McFadden, PSE&G is
19 seeking to increase its base distribution rates by approximately \$522.1 million annually for its
20 electric distribution business. Included in this filing, and as discussed further by Mr.
21 McFadden and Company witness Mr. Cliff Pardo, the Company proposes to make certain
22 modifications to the Company's TAC, including flowing back Mixed Service deductions to
23 customers. This change will reduce electric rates by approximately \$98.2 million annually. In
24 addition, the Company is proposing the SRC to recover major storm costs, increasing rates by

1 approximately \$38.0 million annually. My testimony provides support on how these changes
2 will impact rates.

3 **Residential Rate Affordability**

4 **Q. How have your Electric distribution rates changed since the 2018 base rate case?**

5 A. The distribution component of a Residential Electric customer bill for a customer using
6 7,800 kWh per year has increased at a CAGR of 1.5%, well below the statewide comparable
7 average of 5.0%. and below inflation levels. This modest increase is driven primarily by rate
8 increases from the ES II Program to modernize the Company’s electric system and to make it
9 more reliable and resilient.



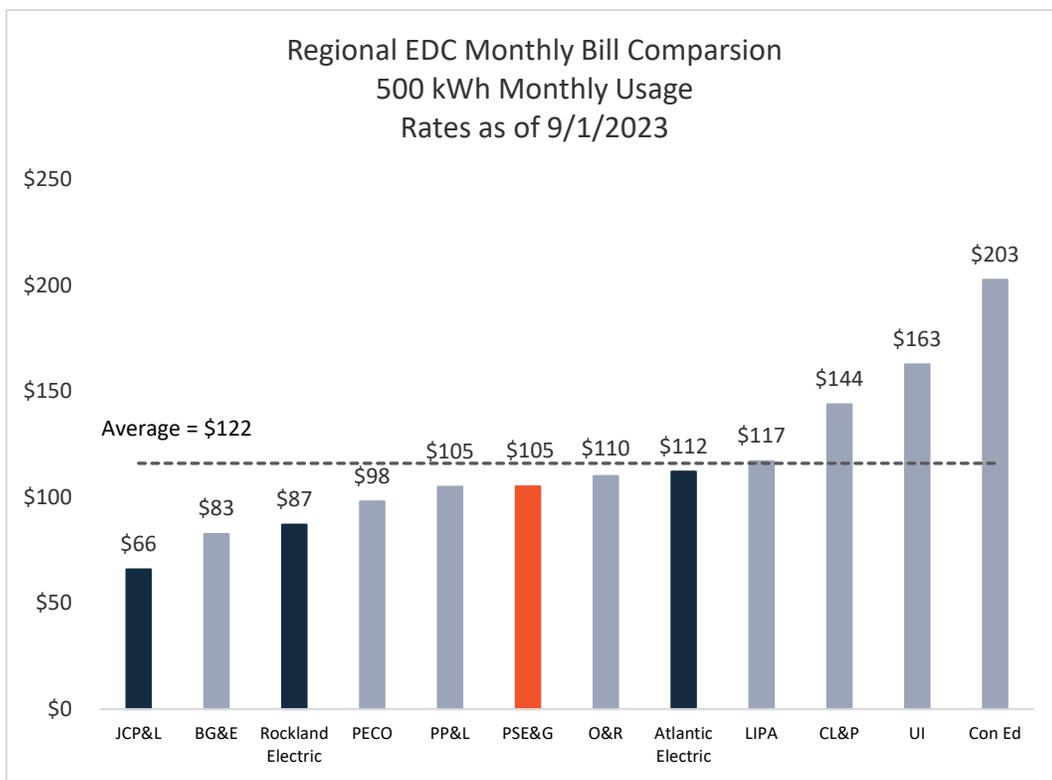
11 **Figure 1**

12 With respect to the Company’s electric distribution rates, as can be seen in the chart,
13 applying the State-wide average electric usage of 7,800 kWh per year for a typical residential
14 customer to each utility (even though the average usage for PSE&G’s typical residential
15 customer is lower), the distribution portion of the bill for PSE&G, which is the subject of this

1 proceeding, is approximately \$291 per year, the second lowest among the State electric utilities
2 and lower than the \$455 per year average of the other NJ electric utilities. Further, the
3 Company’s compound annual growth rate (“CAGR”) of this cost since our last rate case is
4 1.5%, less than half of the average increase of other New Jersey utilities of approximately
5 5.0%.

6 **Q. PSE&G’s bills are lower on Distribution Charges, but how does PSE&G compare**
7 **on a total bill basis?**

8 A. PSE&G continues to be lower than the average compared to its peers. In NJ, PSE&G
9 remains on the lower cost side compared to peers in terms of the total electric bill. As shown
10 in Figure 2 below, PSE&G is almost 15% lower than the average.



11
12

Figure 2

1 **Q. How long has it been since PSE&G's last base rate case?**

2 A. PSE&G filed its last base rate case on January 12, 2018, with new rates effective
3 November 1, 2018. Since that time, every other NJ electric utility has filed at least two base
4 rate cases.

5 **Q. Why has PSE&G not filed a rate case until now?**

6 A. As discussed in more detail below, this is primarily due to the Company's efforts to
7 control costs. PSE&G takes very seriously its responsibility to customers to manage costs
8 prudently and be good stewards of the electric distribution system and the customer funds
9 needed to operate and maintain it effectively. This is achieved by regularly benchmarking
10 Company costs and employee performance and creating appropriate employee incentives to
11 continue to improve upon historic success.

12 **Q. Please describe the efforts the Company has undertaken to protect lower-income**
13 **customers from the impact of rate increases.**

14 A. The Company is very focused on this vulnerable segment of our customer base.
15 PSE&G's Energy Efficiency programs include incentives targeted to its lower income
16 customers, with specific opportunities for both low and moderate income customers, who often
17 face the highest energy burdens. The Company specifically seeks to provide energy savings
18 opportunities to these customers in order to lower their energy burdens, as participants in the
19 EE programs are expected to benefit from long term energy and bill savings, as well as health
20 and safety improvements. The Company implements the State's Comfort Partners program to
21 customers with incomes up to 250% of the Federal Poverty Level; that program provides free
22 comprehensive energy savings solutions as well as upgrades to address health and safety
23 problems in the home. PSE&G also recently filed its updated Clean Energy Future – Energy
24 Efficiency II Program, which proposes to transfer administration of the Comfort Partners

1 program to the Company in order further reduce market confusion and streamline the process
2 for lower-income customers to take advantage of energy efficiency programs;⁴ PSE&G
3 believes this change in administration of the Comfort Partners program will significantly
4 improve customer access to energy efficiency and allow the Company more flexibility in
5 serving the needs of lower-income customers. Also as part of the Clean Energy Future – Energy
6 Efficiency II Program, PSE&G proposed to continue to target low and moderate income
7 customers by providing comprehensive energy assessments and free direct install of energy
8 efficient measures and services to income qualified households with higher incentives and
9 opportunities for no-interest financing for health and safety improvements to these customers
10 (the Comfort Partners program does not include financing, as all measures are paid for by the
11 program and free to eligible customers), and to continue to provide enhanced opportunities for
12 customers in overburdened communities. PSE&G also offers higher incentives for high
13 efficiency heating and cooling systems and continues to provide financial incentives to both
14 property owners and tenants to install high efficiency equipment in apartments and other
15 multifamily properties. The Company promotes the use of these programs to our customers
16 through bill inserts and community outreach, conducting this communication in multiple
17 languages where possible and appropriate.

18 **Q. Are there other assistance programs for lower-income customers outside of**
19 **PSE&G’s energy efficiency programs, and if so, please describe those programs**
20 **and who is eligible.**

21 A. The Company also advocates at the State and Federal level for various grants provided
22 to lower-income customers, including the Low-Income Home Energy Assistance Program

⁴ *I/M/O The Petition of Public Electric and Gas Company for Approval of its Clean Energy Future-Energy Efficiency II (CEF-EE I) Program on A Regulated Basis*, BPU Docket No. QO23120874 (filed December 1, 2023).

1 (“LIHEAP”), Lifeline and Tenants Lifeline Program (“Lifeline”), and the Universal Service
2 Fund (“USF”). LIHEAP is a Federal Block Grant program that helps low-income individuals
3 and households pay for their winter heating bills, medically necessary cooling benefits, and
4 weatherization. The Lifeline Program helps customers pay their utility bills with a \$225 annual
5 utility credit. To be eligible, a customer must be at least age 65, or at least age 18 and collecting
6 Social Security Disability. In addition, a single person must make less than \$42,000, or a
7 couple less than \$49,000 annually. USF is a statewide program administered by the
8 Department of Community Affairs that allows program recipients to pay no more than 3% of
9 their income for electric and 3% for natural gas, or 6% for total electric, including electric
10 heating for customers at or below 60% of the State median income. PAGE is a program for
11 customers earning up to 500% of the Federal Poverty Limits and offers a grant of up to \$700
12 per utility service. NJ SHARES is for customers earning up to 400% of the Federal Poverty
13 Limit and is funded by customer donations which are matched by PSE&G.

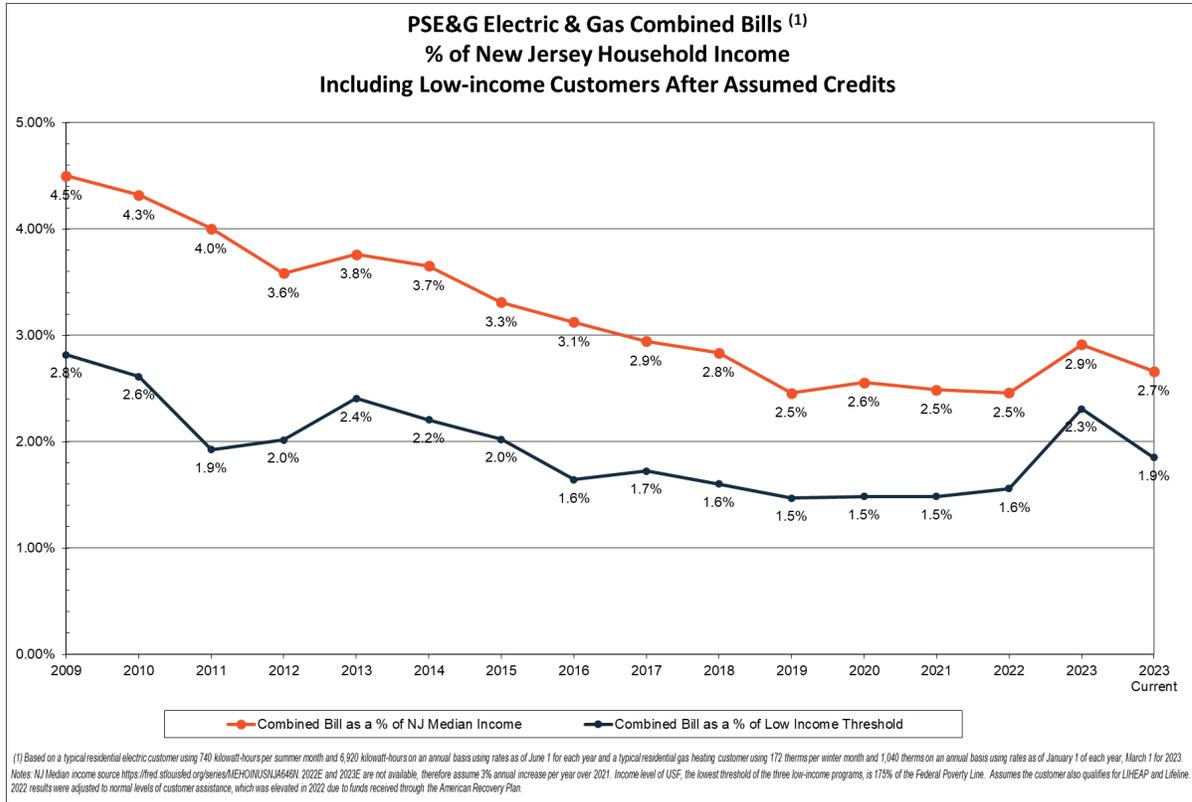
14 PSE&G has more customers eligible for these low-income programs on a proportionate
15 basis compared with other New Jersey utilities. This customer segment receives special focus.

16 **Q. Are there steps PSE&G has taken during the COVID-19 pandemic to help these**
17 **customers?**

18 A. Yes. PSE&G, its customers, and New Jersey have faced unprecedented challenges as
19 a result of the COVID-19 global pandemic that created difficult economic circumstances. In
20 response to these challenges, PSE&G developed a comprehensive payment assistance outreach
21 plan utilizing employees and contractors and conducted an external media campaign designed
22 to provide customers opportunities to garner financial assistance and enter into deferred
23 payment arrangements to avoid shut off.

1 **Q. Has the Company considered the impact of electric rates on these customers?**

2 A. Yes. As illustrated in Figure 3 below, the relative cost of PSE&G's services to a typical
3 combined (that is, electric and gas) residential lower-income customer has dropped
4 significantly since 2009 and is essentially flat as compared with rates following the conclusion
5 of the Company's 2018 base rate case.



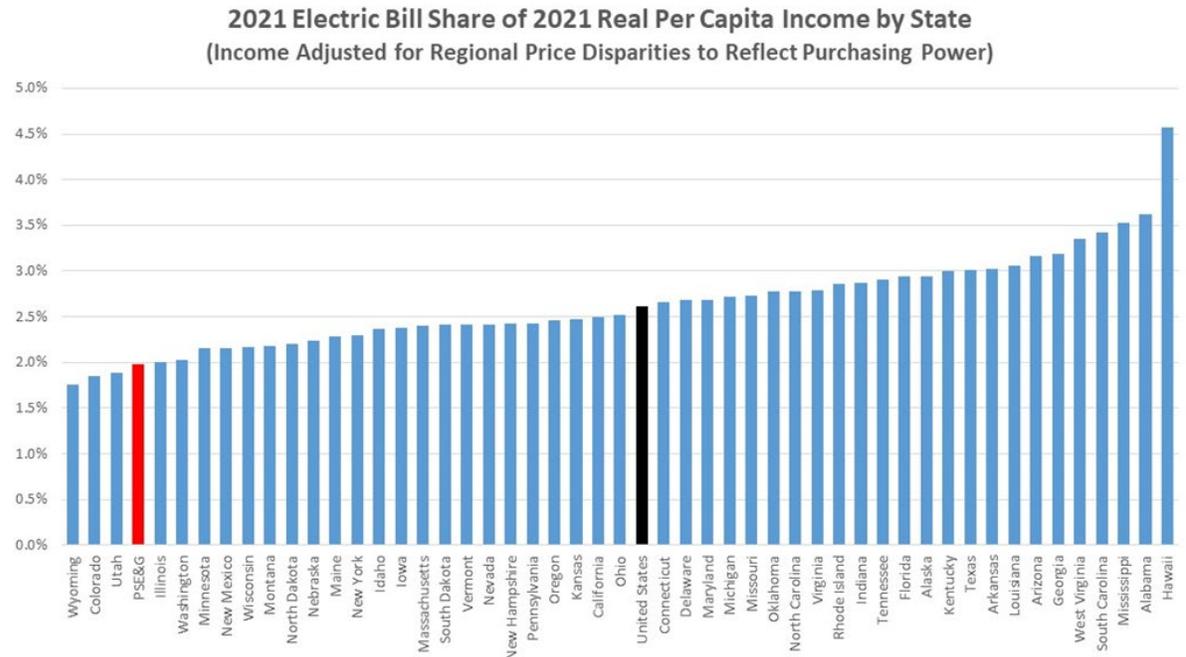
6
7 **Figure 3**

8 This chart compares the bill as a percentage of income for a typical combined electric and gas
9 residential customer relative to New Jersey's median income and relative to the income
10 threshold below which customers are considered low-income. As can be seen, for the average
11 residential customer, the cost of service is less than 3% of median income. For lower-income
12 customers, the cost of the bill after LIHEAP, USF, and Lifeline grants relative to an income
13 level of 60% of State median income (the level at which a customer is eligible for these grants),
14 is around 2% today. So, even with this proposed rate increase, the cost of electricity and gas

1 for all of the Company’s customers, including low-income customers, remains a very small
2 portion of overall income for those able to take advantage of these programs.

3 **Q. How does this utility bill portion of overall income compare to other states?**

4 A. Very well. As shown in Figure 4 below, PSE&G’s residential electric bill as a
5 percentage of per capita income for NJ is in the top quartile compared to the other states in the
6 US. In other words, PSE&G’s total bill represents less share of a customer’s wallet than the
7 relative utility bill share in most other states.



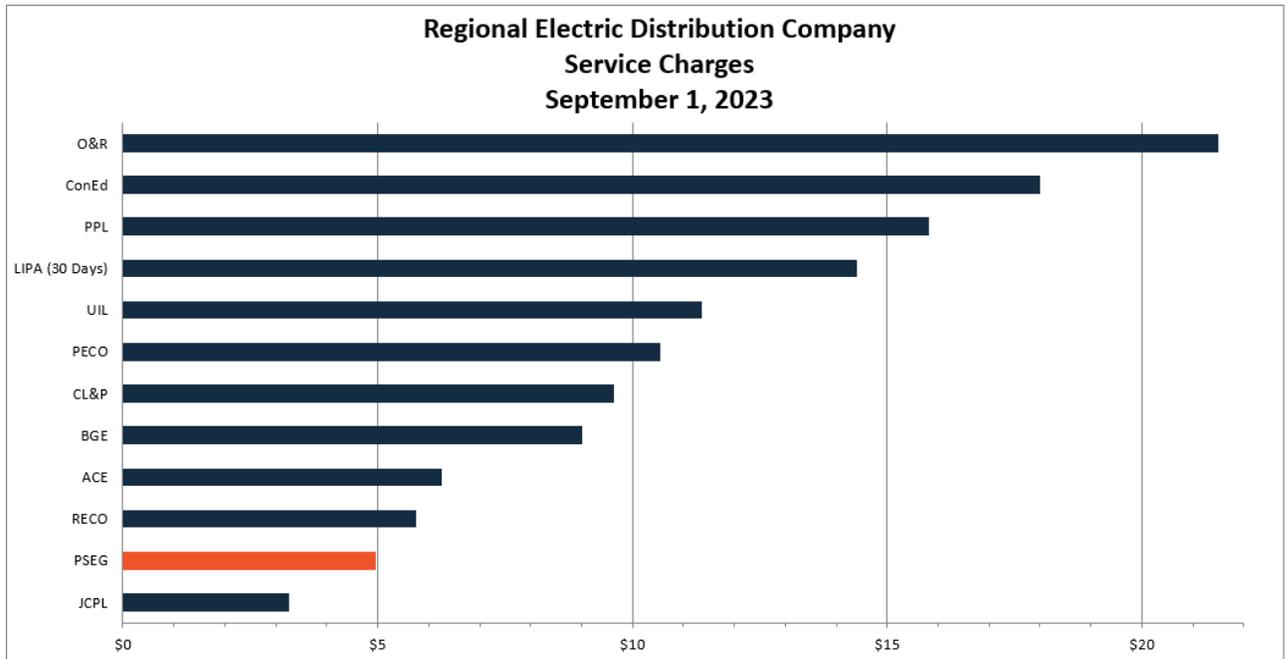
8 Source: U.S. Dept. of Commerce, Bureau of Economic Analysis, “Regional Data GDP and Personal Income”, June 2023
9 U.S. Dept. of Energy, Energy Information Agency, “Sales (consumption, revenue, prices & customers”, retrieved July 2023.

10 **Figure 4**

11 While PSE&G’s bills as a percentage of overall NJ income is very favorable compared
12 to most other states, the Company recognizes the current economic environment and the
13 ongoing need to control costs. PSE&G has and will continue to control costs as much as
possible to maintain affordable rates for customers without sacrificing reliability.

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

2 A. As shown in Figure 5 below, PSE&G’s monthly RS electric service charge is the
3 second lowest compared to similar electric utilities in the region.



4

5

Figure 5

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

8 A. The COSSs presented in this testimony are based upon the period January 1 to
9 December 31, 2022. The only variations from actual costs in the COSS period were the
10 requested overall Rate of Return value, proposed rate base adjustments such as working capital
11 requirements, the proposed *pro forma* adjustments, and adjustments to synchronize the number
12 of customers and usage used in the COSS to those used in the Company’s rate design. These
13 adjustments, along with the rate design presented in this testimony, are based upon the Test Year
14 of June 1, 2023 through May 31, 2024 (hereafter “Test Year”).

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

3 A. The billing determinants used to establish rates and the revenue requirement allocation
4 for each rate class in this proceeding will be the actual Test Year billing determinants as
5 adjusted for normal weather. For the initial filing and any updates (prior to the final filing)
6 with all actual data, the billing determinants will be a mix of weather normalized actual and
7 forecasted billing determinants. Weather normalized billing determinants are calculated by
8 adjusting actual recorded monthly electric sales to account for the effects of abnormal weather.
9 A summary of the actual billing determinants, the weather normalized billing determinants,
10 and the variation of each determinant from normal for the Test Year period is shown in
11 Schedule SS-E2.

12 **Weather Normalization of Billing Determinants**

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

14 A. The Company utilizes a twenty-year weather pattern as measured at Newark Liberty
15 International Airport covering the period ended December 31, 2021.

16 **Scope of the Cost of Service Study**

17 **Q. Please describe the COSSs that the Company is presenting in this proceeding.**

18 A. The Company is presenting two COSSs in this proceeding – its recommended COSS,
19 referred to as the “Company COSS” – and an additional COSS based on a methodology
20 developed by BPU Staff, referred to as the “Staff COSS.” As discussed more fully below, the
21 Company does not support the use of the Staff COSS to establish rates in this proceeding, but
22 is submitting the study in compliance with the 2018 Rate Case Order. The COSSs discussed
23 in this testimony are for the electric distribution portion of the Company’s operations. Thus,
24 the COSSs are generally “wires only” analyses for the regulated electric delivery business.

1 They do not include the costs for the Company’s Transmission business, which is under the
2 jurisdiction of the Federal Energy Regulatory Commission (“FERC”), nor any electric
3 production or supply costs. Although PSE&G remains responsible to provide BGS, the
4 determination of rates charged to end-use customers for this service are addressed in other
5 proceedings.

6 **Adjustments to Accounting Data**

7 **Q. Did you make any adjustments to the accounting data used in the COSSs?**

8 A. Several adjustments to the 2022 accounting data used in the COSSs were necessary prior
9 to its use. These adjustments and the FERC Account associated with each of these adjustments
10 are shown in Schedule SS-E3.

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

15 **COST OF SERVICE STUDY (“COSS”) OVERVIEW**

16 **Introduction**

17 **Q. What is the first step in developing new electric rates?**

18 A. The first step in developing new electric rates is the preparation of an appropriate
19 COSS. The Company COSS was used to both separate costs by functional segments and to
20 apportion (or allocate) these segmented costs to the rate classes or sub-classes based upon each
21 class’s responsibility for that cost.

22 **Q. What is the objective of an COSS?**

23 A. The objective of the COSS is to measure the cost responsibility of each rate/class and
24 distribution function (functionalization).

1 **Cost Allocation Concepts**

2 **Q. Please describe the cost allocation concepts used in the Company's COSS.**

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

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

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

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

5 **General Cost Allocation and Functionalization Methodology**

6 **Q. What is the basis for the cost allocation and functionalization methodologies used**
7 **in the Company COSS?**

8 A. The Company COSS incorporates a method identical to that as used by the Company
9 in its prior electric base case and is based on the concepts and theories recommended in Chapter
10 6 of the current NARUC Electric Utility Cost Allocation Manual (“NARUC Manual”)
11 regarding the classification and allocation of electric distribution plant. Although much has
12 changed in the industry since this document was published, the methodology presented is still
13 valid and relevant to evaluating the costs for today’s electric distribution business.

14 The NARUC Manual outlines the general methodology to be used on page 90 as
15 follows:

16 *When a utility installs distribution plant to provide service to a customer and to*
17 *meet the individual customer’s peak demands requirements, the utility must*
18 *classify distribution plant data separately into demand- and customer-related*
19 *costs.*

20 And later on that same page 90:

21 *Distribution plant Accounts 364 through 370 involve demand and customer*
22 *costs. The customer component of distribution facilities is that portion of costs*
23 *which varies with the number of customers. Thus, the number of poles,*
24 *conductors, transformers, services, and meters are directly related to the*
25 *number of customer’s on the utility’s system...each primary plant account can*
26 *be separately classified into a demand and customer component.*

27 The NARUC Manual then discusses the allocation of the demand related distribution
28 costs on page 97 in the middle of the first paragraph:

1 *The load diversity at distribution substations and primary feeders is usually*
2 *high. For this reason, customer-class peaks are normally used for the*
3 *allocation of these facilities. The facilities nearer the customer, such as*
4 *secondary feeders and line transformers, have a much lower diversity. They*
5 *are normally allocated according to the individual customer's maximum*
6 *demands.*

7 **Q. What are the fundamentals of classifying and allocating the costs of providing**
8 **distribution service that are described in the NARUC Manual?**

9 A. The methodology presented in the NARUC Manual presents three key distribution Cost
10 of Service fundamentals for classifying and allocating costs incurred to provide each customer
11 distribution service:

- 12 1. Distribution costs have no energy related component
- 13 2. The load diversity as experienced by specific facilities or equipment determines the
14 cost allocation method that should be used
- 15 3. Poles, conductors, line transformers, services, and meters have a customer component

16 **Q. Please describe these three fundamentals and how they are used in the Company**
17 **COSS.**

18 A. The first fundamental, the absence of an energy related component, is very basic. With
19 the limited exception of electrical losses, the amount of energy, as measured by kWh
20 consumption, has no impact on the planning, design or installation of any electric distribution
21 plant. Therefore, kWh consumption has not been included in the Company's methodology as
22 the basis of allocation of distribution costs.

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

26 On one extreme, a piece of equipment that connects a customer to the electric system
27 (such as a service drop) is sized to handle the expected peak load of that customer, regardless

1 of when that peak load might occur. For example, for some residential customers this peak
2 might be a hot summer night when they have their central air conditioner at full power, all the
3 lights in the house are turned on, and the refrigerator is running. For other residential customers
4 without many appliances, the peak might occur on Christmas morning when decorations are
5 lit and the furnace fan on the gas heating unit turns on. Similar effects would be seen for all
6 types of industrial and commercial customers as well, with the occurrence of the peak load
7 varying, in effect, by customer.

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

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

1 **Q. Does the Company agree with the third fundamental identified by NARUC -- that**
2 **certain facilities such as poles, conductors, line transformers, services, and meters**
3 **have a customer component?**

4 A. Yes. The Company agrees with the third key point identified in the NARUC Manual,
5 that a portion of distribution facilities are customer related. However, due to the complexities
6 and resources required to perform a study of the portion of facilities that should be classified
7 as customer related, and the likelihood that such a study would show a need for increased
8 residential charges that would far exceed what the Company is proposing in this proceeding,
9 the Company has not undertaken a study to quantify this customer-related portion for this
10 proceeding, but may do so in future rate cases.

11 **Q. How is the PSE&G electric distribution system segmented or functionalized in the**
12 **Company COSS?**

13 A. As explained in more detail below, the Company COSS segments the electric
14 distribution utility plant into six distinct segments – Access, Local Delivery, System Delivery,
15 Street Lighting, Customer Service, and Measurement. Of these six segments, the Access,
16 Local Delivery, and System Delivery segments are much larger than the other three and form
17 the core of the distribution business.

18 **Q. Please describe the Access, Local Delivery, and System Delivery segments in more**
19 **detail and provide an overview of how you have allocated the costs of these**
20 **segments.**

21 A. The Access segment is limited to the electric service drop to individual customers; the
22 Local Delivery segment is comprised of plant that is shared among a small number of
23 customers, and the assets comprising the System Delivery segment serve a large number of
24 customers. Consistent with the second and third NARUC fundamentals discussed above, I
25 have allocated the Local Delivery costs based on the sum of customer individual peak

1 demands. This allocation follows the NARUC cost causation principle that facilities that are
2 electrically close to customers are sized to carry the sum of undiversified customer peak loads.

3 Because System Delivery facilities are electrically farther from the customers, and see
4 only highly diversified customer demands, I have allocated these facilities' costs solely on the
5 basis of each rate class's contribution to the system peak, or what is termed each rate class's
6 Coincident Peak ("CP"). The sum of customer peaks for Local Delivery costs and rate class
7 CPs for System Delivery costs forms a reasonable basis for the allocation of costs to each rate
8 class because they represent the underlying basis of the cost causation for the type of equipment
9 that comprises each distinct segment.

10 Because subtransmission and primary circuits have characteristics partially consistent
11 with Local Delivery and partially consistent with System Delivery assets, a cost separation
12 methodology for allocating these costs was developed in consultation with the Company's
13 distribution planners. For subtransmission circuits, the function of which is primarily to
14 distribute power between substations and only secondarily to serve 26 kV customers (on Rate
15 Schedule HTS-subtransmission), an analysis of the loads determined that a 21.1% - 78.9% split
16 between the functions of Local Delivery and System Delivery was appropriate.

17 The function of primary circuits, however, was determined to be more evenly split
18 between providing Local Delivery and System Delivery functions. A primary circuit carries
19 power from a substation to customers who are typically served through transformers along its
20 length. The portion nearest the substation connection has a highly diversified load because it
21 carries the load attributed to all customers on that particular circuit. It thus performs a function
22 similar to that of the substation, and thus could be considered primarily a System Delivery
23 asset and should be largely allocated on the CP of the classes served. On the other extreme,
24 the portion of the circuit that is electrically farthest away from the substation may serve only

1 one customer and must be designed to handle the peak demand of that specific customer,
2 resulting in zero load diversity. It thus could be considered a Local Delivery asset and allocated
3 on the sum of the customer peaks for the classes served. Along the length of the primary
4 circuit, the diversity gradually shifts from the highly diversified load at one end to the
5 undiversified load at the other end. As a result, I have utilized a 50% - 50% split between
6 Local Delivery and System Delivery to segment and allocate all primary circuits' costs as a
7 representation of the average diversity and dual functionality of this equipment.

8 The remaining segment, the Access segment, is allocated via a special study of the costs
9 of service drops by rate class as discussed more fully below.

10 **Functionalization of the Six Segments**

11 **Q. What is the first step in the process of performing an COSS?**

12 A. As the first step in that process, the COSS unbundles total costs into the six distinct
13 functional segments that I previously discussed – Access, Local Delivery, System Delivery,
14 Street Lighting, Customer Service, and Measurement.

15 **Q. Once these functional segments are developed, how are they used?**

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

20 **Q. What items are included in each of these segments?**

21 A. The list below describes what is included in each of the six segments:

- 22 • The Access segment includes the plant and operation and maintenance (“O&M”)
23 costs related to the electric service drop.

- 1 • The Local Delivery segment includes all equipment (plant and O&M) related to the
2 local distribution facilities.
- 3 • The System Delivery segment includes all equipment (plant and O&M) related to
4 the “bulk” system distribution facilities.
- 5 • The Street Lighting segment is limited to the luminaires, brackets, and poles used
6 only for street lighting purposes (the latter termed “street lighting poles”).
- 7 • The Customer Service segment includes all costs relating to billing, inquiry, sales,
8 service, and collection activity.
- 9 • The Measurement segment includes the costs for meter reading, meter plant, and
10 meter O&M.

11 **Q. Are all costs included in these six segments?**

12 A. Yes, all costs are functionalized to one or more of these of six segments.

13 **Access Segment**

14 **Q. Please discuss the Access segment in greater detail.**

15 A. The Access segment is the initial link between the shared or common distribution
16 system and the customer’s own electric system, comprised of the electric service drop whose
17 gross plant is recorded in FERC Account E369. Service drops are illustrated as a thick dashed
18 line on Schedule SS-E4. The embedded costs for this segment are allocated across the rate
19 classes based on an analysis of current unit costs, determined from typical service drop lengths
20 and wire types as estimated by the Company’s distribution planners. In situations where
21 various size services are used to provide service to customers on the same rate schedule but
22 with different peak loads, only the relative cost of the minimum size service is functionalized
23 to this segment. The remainder is functionalized to the Local Delivery Segment for recovery

1 through kWh or kilowatt (“kW”) charges and is not included in the costs to be recovered by
2 Service Charges.

3 **Local Delivery Segment**

4 **Q. Please discuss the Local Delivery segment in greater detail.**

5 A. As discussed above, the Local Delivery facilities are the portions of the distribution
6 system that are used to serve multiple customers and are also electrically and physically closest
7 to the point of connection with individual customers’ service drops. These facilities include
8 the following types of plant:

- 9 • All secondary wire other than that used for customer service drops and for street
10 lighting service,
- 11 • All line transformers; including all pole top units, pad mounts, underground, and
12 network transformers,
- 13 • 21.1% of the Company’s 26 Kilovolt (“kV”) circuits - including poles, conductors
14 and devices (only applicable to customers served at subtransmission voltages),
- 15 • 50% of the Company’s primary circuits - including poles, conductors, and devices,
16 and
- 17 • The portion of the service drop and meters in excess of the relative minimum
18 amounts.

19 Although many customers share these facilities, the load carrying capacity of individual
20 transformers, lines, and circuits is driven primarily by the sum of the undiversified peak
21 demand of individual customers. Therefore, the majority of investment in the Local Delivery
22 segment has been allocated to the rates based on the sum of the customers’ individual peak
23 demands.

1 As I have previously mentioned, although the Company agrees with NARUC that a
2 portion of these facilities is customer-related and should be allocated based on the number of
3 customers served, it is not proposing an allocation method based on this fundamental in this
4 proceeding but may do so in future rate case proceedings. The outcome of such an allocation
5 study would likely indicate that residential customers cause a higher proportion of costs than
6 indicated by the methods used in preparing the Company COSS.

7 Investment in line transformers was allocated to the rate classes based on the average
8 embedded costs, on a dollar per kVA basis, that were derived from a study that linked the
9 actual transformer serving each customer with the Company's accounting records. This study
10 is provided in the workpapers that support this testimony. Facilities related to the Local
11 Delivery segment are illustrated as a thin solid line on Schedule SS-E4. A detailed discussion
12 of the segmentation and allocation of each FERC Plant Account related to this segment is
13 discussed in Appendix-E1.

14 **System Delivery Segment**

15 **Q. Please discuss the System Delivery segment in greater detail.**

16 A. The System Delivery segment is used for the portions of the distribution system that
17 are planned to meet large, very diversified loads from many sizes, classes, and types of
18 customers. Thus, this segment is composed of the portion of the distribution system facilities
19 that is electrically farthest from individual customers and is sometimes referred to as the bulk
20 distribution system. It is comprised of the following type of facilities:

- 21 • Switching stations and substations (the distribution portions only),
22 • 78.9% of the Company's 26 kV circuits - including poles, conductors, and
23 devices, and

- 1 • 50% of the Company’s primary circuits - including poles, conductors, and
2 devices.

3 The costs for these System Delivery facilities are allocated across applicable rate
4 classes based on the classes’ contribution to the system CP, because the CP criteria is used as
5 the planning criteria for this type of investment. Facilities relating to the System Delivery
6 segment are illustrated as a thick solid line on Schedule SS-E4. As with the prior segment, a
7 detailed plant-by-plant discussion of the segmentation and allocation is discussed in Appendix-
8 E1.

9 **Street Lighting Segment**

10 **Q. Please discuss the Street Lighting segment in greater detail.**

11 A. This segment comprises the investment for street lighting luminaires, street lighting
12 poles (poles used exclusively for street lighting), and other miscellaneous devices such as street
13 lighting brackets and/or shrouds, and all associated O&M expenses for this equipment. Where
14 a pole is used solely to provide street lighting, termed a “street lighting pole,” one section of
15 secondary wire was also segmented to this function for each pole so identified.

16 All investment and expenses in the Street Lighting segment were directly assigned to
17 the three street lighting Rate Schedules of BPL, BPL-POF, and PSAL based upon the number
18 and type of lights and poles billed under each rate schedule.

19 **Customer Service Segment**

20 **Q. Please discuss the Customer Service segment in greater detail.**

21 A. This segment encompasses all costs related to Customer Service type functions, such
22 as costs related to billing, payment receipt and processing, collection activity, and other
23 account maintenance type costs, with the exception of meter reading costs, which are included

1 in the Measurement segment. These costs are allocated to the rate classes based upon a
2 separate study of Customer Service functions.

3 **Measurement Segment**

4 **Q. Please discuss the Measurement segment in greater detail.**

5 A. This segment includes costs for meter reading and the investment and O&M related to
6 the meters themselves. Meter reading costs are allocated to the rate classes based upon a
7 separate embedded cost analysis of Customer Service functions. Given that new Advanced
8 Metering Infrastructure (“AMI”) meters are relatively the same cost for customers in each rate
9 class, the meter investment is allocated across the rates based upon the relative installed cost
10 of new meters.

11 **Modeling Procedures**

12 **Q. Please describe the COSS modeling procedures as well as how all COSS items are**
13 **segmented and functionalized.**

14 A. The COSS was developed based upon the weather normalized billing determinants and
15 costs for each of the rate schedules for the COSS test period as defined above. The revenues
16 received by each rate class were calculated (or target balanced) such that the resulting Rate of
17 Return (“ROR”) for each rate class equals the Company’s proposed overall ROR. Schedule
18 SS-E5 contains the complete details of these final COSS model results, Schedule SS-E6
19 presents a summary report of the revenue requirements by functional segment, while Schedule
20 SS-E7 shows the revenue requirements by function (or segment) for each rate class.

21 The detailed description of how all COSS items are modeled, segmented, and
22 functionalized is discussed in Appendix-E1. In Appendix-E1, a description is provided of how
23 each of the major plant categories (gross plant) is segmented or functionalized. I then discuss
24 the procedures used for Common and General plant, depreciation reserve, adjustments to rate

1 base, operating revenues, O&M expenses for utility plant, A&G expenses, depreciation and
2 amortization expenses, pro forma expense adjustments, and finally, taxes.

3 Schedule SS-E5 shows the details of the COSS used to calculate distribution revenue
4 requirements by rate schedule. This study was used in the development of the proposed rates.
5 These results are summarized by revenue requirements for each rate schedule and by segment
6 in Schedule SS-E6.

7 **Q. Please summarize the results of the Company COSS.**

8 A. Schedule SS-E5 shows the details of how each plant and expense item was separated
9 into each of the six segments and allocated to each category of customers for each of the
10 various rate classifications based upon the extent to which those groups of customers caused
11 the costs, along with the results of the allocation for each plant and expense item. Schedule
12 SS-E6 shows a high-level summary of expenses, plant, and revenue requirements for each of
13 the six functional segments, while Schedule SS-E7 is a summary report of the rate related
14 revenue requirement for each rate class in total.

15 The revenue requirements reported in Schedules SS-E5, SS-E6 and SS-E7 do not
16 include the costs or revenue requirements associated with adjustment clauses and New Jersey
17 Sales and Use Tax (“SUT”). These costs, however, will be collected from customers directly
18 through the appropriate charges, as I will discuss in the Rate Design portion of this testimony.

19 **Synchronizing the Cost of Service Study to the Rate Design**

20 **Q. Please explain how the Company COSS was synchronized with the proposed rate**
21 **design.**

22 A. As previously noted, the Company COSS is based on the period of January 1, 2022
23 through December 31, 2022, while the rate design is based on the Test Year of June 1, 2023
24 through May 31, 2024. It is not possible to use the COSS results directly in the rate design

1 process because the number of customers, kilowatt-hours delivered, as well as plant and
2 expenses are slightly different between these two time periods. To properly execute the rate
3 design process, the Company COSS results must be adjusted slightly to correspond to the rate
4 design test year period. The methodology used to synchronize the COSS results is included in
5 Schedule SS-E8. Because the primary difference is in the number of customers and amount
6 of energy delivered, each functional segment's revenue requirement from Schedule SS-E7 was
7 multiplied by the ratio of either the number of customers or kilowatt-hours delivered for the
8 rate design test year to the value during the COSS year. The development of these sync factors
9 is shown on page 1 of Schedule SS-E8. The revenue requirements associated with the Street
10 Lighting Segment (Col 1), Local Delivery Segment (Col 3), and the System Delivery Segment
11 (Col 4) were adjusted by the ratio of the kWh delivered in these two periods. The revenue
12 requirements associated with the Access Segment (Col 2), Customer Service Segment (Col 5)
13 and the Measurement Segment (Col 6) were adjusted by the ratio of the number of customers
14 in these two periods, except for rate classes BPL, BPL-POF, and PSAL, which were adjusted
15 by the kWh sync factor described above for all functional segments. These steps are shown
16 on lines 1 to 15 of page 2 of Schedule SS-E8. The resulting adjusted COSS functionalized
17 revenue requirements are each then adjusted on an equal percentage basis so that the total
18 equals the proposed revenue requirements, as set forth on lines 21 to 35 of page 2 of Schedule
19 SS-E8. It is these final adjusted functionalized revenue requirements that are used in the rate
20 design process.

1 **RATE DESIGN**

2 **Introduction**

3 **Q. What are your objectives for developing proposed electric rates?**

4 A. The proposed electric rates have been developed to meet several objectives. The
5 primary purpose is to provide recovery of revenues equal to the amount of the proposed
6 revenue requirement. Additionally, this recovery should be effectuated on an equitable basis
7 that provides correct price signals to individual customers based on the cost to serve those
8 customers. The final objective is that rates should be simple and understandable for the
9 customer.

10 **Q. Why is it important to send correct price signals to individual customers based**
11 **upon the cost to serve those customers?**

12 A. I cannot overemphasize the need for development and implementation of correct price
13 signals to customers. Distribution pricing must follow the underlying demand-based cost
14 causation. Rates designed following this methodology will be equitable and will provide the
15 ability for appropriate demand response from customers who are able to change usage patterns
16 to achieve economic savings as a result of the price signals provided.

17 **Q. What determines the cost to serve customers?**

18 A. The Company COSS presents an allocation among customer groups of the embedded
19 costs to provide regulated utility services and determines the cost to serve customers.

20 **Q. Are the proposed new rates based solely on the results of the Company COSS?**

21 A. No. The COSS is a guide to appropriate ratemaking; its results are not applied in a
22 strict mathematical manner to design proposed rates. While the goal is to move rates toward a
23 full cost basis, the achievement of that goal must be balanced against the need to achieve
24 reasonable end results as I discuss more fully below.

1 **Q. Do the rates included in your testimony include or exclude New Jersey SUT?**

2 A. The proposed rates discussed in the next sections of my testimony and associated
3 Schedules exclude SUT unless specifically indicated. However, the appropriate prices both
4 without and with SUT are included in the Proof of Revenue by Rate Schedule in Schedule SS-
5 E11 as well as the proposed Tariff Sheets set forth in Schedule 1 of the transmittal letter, and
6 all other schedules that reference rates charged to customers.

7 **Limitations on Rate Changes**

8 **Q. Did you apply limits in designing proposed rates in this proceeding, and, if so,**
9 **why?**

10 A. Yes. To achieve an overall goal of designing just and reasonable rates, I applied the
11 principle of “gradualism” to temper the rate increases indicated by the results of the Company
12 COSS. To apply the principle of gradualism, I employed a number of limits on the size of the
13 rate increases that are proposed.

14 **Q. Please describe the rate increase limits used in developing the proposed electric**
15 **rates.**

16 A. The first limit is that the proposed overall percentage revenue increase will be shared
17 among all customer classes. Although a primary goal is to move the distribution rates for each
18 rate class toward costs as indicated by the Company COSS, no class will receive less than 50%,
19 nor more than 125% of the overall average distribution percentage increase. In addition, no
20 class will receive more than 150% of the overall average percentage bill increase. These rate
21 increase limits were selected to provide a reasonable balance between the goal of moving
22 towards costs, and the need to achieve equity among customers. The calculation and
23 percentage values of these limits are shown on page 1 of Schedule SS-E9.

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

2 A. Yes. Much of the revenue requirement increase has been driven by grid investments
3 that are unrelated to BPL and PSAL luminaries and poles. BPL luminaires and poles current
4 distribution revenue is nearly at its cost to serve, therefore the proposed minimum distribution
5 revenue percentage increase was lowered from 19.742% to 10%. The proposed distribution
6 revenue percentage increase for PSAL luminaires is 20.607%, which increases its revenue
7 almost equal to its cost to serve.

8 **Inter Class Revenue Increase Allocations**

9 **Q. Please describe the process for allocating the proposed distribution increase to**
10 **each rate class.**

11 A. Page 1 of Schedule SS-E9 shows the calculation of the overall average percentage
12 increase for distribution and total electric bills, as well as the calculation of the upper and lower
13 limits to be used in the inter class revenue increase allocation on Schedule SS-E9, page 2.

14 Page 2 of Schedule SS-E9 shows the proposed inter-class allocation of the revenue
15 increase. The Rate Schedules are indicated in Column 1, while Column 2 is the Proposed
16 Distribution Revenue Requirement based upon the Company COSS results that were
17 synchronized to the rate design test year. Column 3 is the Present Distribution Revenue, while
18 Column 4 shows the increase that would occur if the synchronized Company COSS results
19 were used directly – hence the use of the word “Unlimited” in the column heading. Column 5
20 is the present total electric bill calculated as if all customers were supplied at BGS rates.
21 Column 6 is the percentage increase in distribution if the unlimited increase in dollars (from
22 Column 4) were applied to the rates; that is, the percentage increase to each rate schedule if
23 these COSS based increases were applied without constraints. The result of the proposed
24 allocation of the Company’s revenue requirement increase to the rate classes, consistent with

1 the principles outlined in the previous section, Limitations on Rate Changes, is presented in
2 Column 7 and Column 9. Specifically, Column 7 shows the percentage increase and Column
3 9 shows the Proposed Distribution Revenue Increase by Rate Class. Column 8 shows the
4 proposed total bill percentage increase if all customers were supplied at BGS rates.

5 The final step was to calculate the proposed distribution revenue increases for all rates
6 other than Rate Schedules BPL and PSAL. These calculations and the application of the limits
7 were performed in an Excel spreadsheet utilizing the “Goal Seek” function to both meet all of
8 the requirements of the limits and properly allocate any revenue shortfall between the rates,
9 while recovering the full requested increase in distribution revenue.

10 Page 3 of Schedule SS-E9 continues the proposed inter-class allocation from page 2.
11 Column 2 carries over the Proposed Distribution Revenue Increase from Column 9 of page 2
12 and adds on the revenue impacts of TAC (from Column 3) and the proposed DAC (from
13 Column 4). Column 5 shows the resulting net distribution revenue increase including TAC
14 and DAC, while Column 6 shows the proposed total bill percentage increase if all customers
15 were supplied at BGS rates.

16 **Q. How should the rate design be affected if the Board approves an amount other**
17 **than the Company’s overall revenue increase request?**

18 A. If the Board approves an amount other than the Company’s overall revenue increase
19 request, the increase to each of the classes should be allocated in proportion to the proposed
20 distribution revenue increase shown in Column 9 of Schedule SS-E9, page 2.

21 **General Rate Design Principles and Methodology**

22 **Q. Please describe the general rate design principles and methodology used in**
23 **developing the proposed electric rates.**

24 A. The rate design methodology presented in this testimony follows the philosophy of the
25 cost allocation methodology used in the Company COSS in order to align, as closely as

1 practicable, the rates (prices charged to customers) with the underlying costs of serving those
2 customers. This is a key element in the Company's rate design and its importance cannot be
3 overstated. The rate design process is not just to recover the proper amount of revenue from
4 each class, but, to the extent practicable, from individual customers as well, thereby preventing
5 the subsidization of one customer by another. An appropriate rate design will provide correct
6 price signals that reflect how customers' individual facilities impact the costs of the electric
7 distribution system. Only by giving due recognition to what it costs to serve customers can
8 the customers make the correct economic decisions.

9 The Service Charges for all rates that have service charges were set to move towards
10 the sum of the revenue requirements indicated in the Company COSS for the Customer
11 Service, Measurement and Access segments. With the exception of Rate Schedule RS and
12 RHS, the change in these Service Charges were limited to the same general inter rate class
13 limits of no more than 150% of the overall average distribution percentage increase. The
14 proposed Service Charge change for Rate Schedules RS and RHS will be discussed later in my
15 testimony.

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

21 The Distribution Charges for each rate class were set, subject to the limits on the
22 percentage change previously discussed, to recover all the revenue requirements of the Local
23 and System Delivery segments plus any shortfall created from limitations on the proposed
24 Service Charges. The specific unit rate charges (the per kWh or per kW charge) in each rate

1 class are designed to recover the revenue requirements of the Local Delivery segment from
2 annual billing determinants, while the revenue requirements for System Delivery are designed
3 to be recovered only through summer billing determinants. Because the Company’s system
4 peak has consistently occurred during the summer period, the summer kWh is the best billing
5 determinant to send the price signal to the customer that is most closely aligned with cost
6 causation. For example, for a rate designed only around non-blocked kWh charges, such as
7 Rate Schedule HS, the winter charge per kWh is the Local Delivery segment revenue
8 requirement divided by the annual kWh use (the annual billing determinant). The summer
9 charge per kWh is the System Delivery segment revenue requirement divided by the summer
10 kWh use (the summer billing determinant), plus the Local Delivery segment revenue
11 requirement divided by the annual kWh use (the annual billing determinant).

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

23 The second demand charge, the Summer Demand Charge, is a charge per kW of the
24 monthly peak demand but is only applicable in the four summer billing months – June through

1 September. This charge is based on each rate schedule’s share of the System Delivery segment
2 cost divided by the appropriate kW peak demands for the summer period only. For Rate
3 Schedule GLP, these applicable demands are the customers’ monthly peak demands for the
4 summer billing months only (June to September billing months). For Rate Schedules LPL-S,
5 LPL-P, and HTS-S, these applicable demands are the customers’ monthly peak demands
6 occurring during the on-peak periods in the four summer billing months.

7 The recovery of distribution revenue requirements through demand charges for those
8 rate classes that are assessed demand charges is consistent with the Company’s historical and
9 current rate structure. Put into the context of the total electric bill for the average customer
10 based upon annualized weather normalized rates, the portion of revenue that is collected
11 through distribution demand charges remains small and ranges from approximately 17% for
12 Rate Schedule GLP to 5% for Rate Schedule HTS-HV.

13 The limits for the changes in charges for individual luminaires and poles under Rate
14 Schedules BPL, BPL-POF and PSAL will be discussed later in the discussion on the specific
15 changes made to these Rate Schedules.

16 **RATE SCHEDULE SPECIFIC CHANGES**

17 **Rate Schedule Residential Service (“RS”)**

18 **Q. Please describe the rate design for Rate Schedule RS.**

19 A. The rate design for Rate Schedule RS is shown starting on page 4 of Schedule SS-E11.
20 The current rate is comprised of a monthly Service Charge, plus distribution charges based on
21 monthly kWh use, with the charges differentiated using a two-block rate structure in the
22 summer period.

1 As indicated in Schedule SS-E10 - Service Charge Calculations, (line 2), the Company
2 COSS indicates that a significant increase in the monthly Service Charge is warranted.
3 Consistent with the principle of cost causation, balanced by the principle of gradualism, the
4 Company proposes that the Service Charge be increased by 1.5 times the average distribution
5 increase to move the service charge closer to actual cost. The present kWh charges are blocked
6 at 600 kWh per month. The winter rates are identical for both blocks, whereas the summer
7 rates have an inclining block rate, where the second block (for usage greater than 600 kWh per
8 month) is \$0.003821 per kWh greater than the rate for the first block.

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

21 Even with the proposed revenue increase, the proposed RS rate class revenue is
22 significantly below cost. In addition, the current Summer Distribution kWh Charge is
23 significantly lower than the cost to serve while the Winter Distribution kWh Charge is
24 somewhat higher than the cost to serve. Therefore, the Company is proposing to adjust both

1 summer and winter Distribution kWh rates, so that each kWh rate will be an equivalent
2 percentage below cost. As a result, the remaining distribution revenue increase for RS from
3 page 2 of Schedule SS-E9, less the Service Charge revenue increase, will be recovered through
4 the Summer Distribution kWh Charge.

5 The results of the Rate Schedule RS rate design appear on page 5 of the Proof of
6 Revenue in Schedule SS-E11. The general format of the calculations is described on the first
7 page of that Schedule. The calculation of the annual electric supply cost utilized in the Proof
8 of Revenue for this and all other rate schedules is based upon all customers purchasing
9 electricity on the appropriate BGS service. The magnitude of the BGS values remain constant
10 in both sides in the Proof of Revenue (Schedule SS-E11) and their inclusion allows the
11 proposed rate changes to be viewed in the context of a customer's overall bill.

12 Typical Rate Schedule RS customer bill impacts resulting from these changes are
13 shown on pages 1-3 of Schedule SS-E12.

14 **Rate Schedule Residential Heating Service (“RHS”)**

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

16 A. The rate design for Rate Schedule RHS is shown starting on page 6 of Schedule SS-
17 E11. In general, the structure of Distribution Charges for customers on RHS remains the same
18 as it is currently. The rate is comprised of a monthly Service Charge, plus distribution charges
19 based on monthly kWh use, with the charges continuing to be differentiated using a two-block
20 configuration in the summer and winter periods. This Rate Schedule remains closed,
21 grandfathered to specific customers as it has been since January 1993.

22 As indicated on Schedule SS-E10 Service Charge Calculations, (line 3), the direct use
23 of the Company COSS revenue requirements would indicate that a significant increase in the
24 monthly Service Charge is warranted. In the past, the Service Charge for Rate Schedule RHS

1 has been set equal to the Service Charge for Rate Schedule RS. Consistent with the principle
2 of cost causation, the Company proposes to maintain this relationship such that the Service
3 Charge would be increased by an amount equal to the treatment proposed in the Rate Schedule
4 RS Service Class

5 The kilowatt-hour charges are presently blocked at 600 kWh per month, with a
6 declining rate structure block in the winter and an inclining block rate structure in the summer.
7 The Proposed Distribution Revenue for RHS from page 2 of Schedule SS-E9 less the Service
8 Charge revenue was designed to be recovered through the Distribution kWh charges. This
9 remaining balance of revenue requirement was apportioned between Local Delivery and
10 System Delivery based on the revenue requirements for these segments from the Company
11 COSS. The Local Delivery portion of the remaining balance of revenue was divided by the
12 sum of the total annual kWh for all usage. The proposed Winter Distribution Charges were
13 designed to maintain the current declining block differential of (\$0.017600). The Summer
14 Distribution Charges were designed to recover both the System Delivery portion of the
15 remaining balance of revenue and the summer portion of the Local Delivery revenue. The
16 Company is proposing to set identical rates for both summer blocks, thus eliminating the
17 inclining block rate structure. As is the case with the RS rate class, there is no underlying cost
18 basis for an inclining block rate structure for the recovery of summer distribution costs. In
19 fact, an analysis based on load profile data shows that higher use customers also have a higher
20 load factor based on their individual customer peaks, which would support a declining block
21 rate structure for higher use customers. Consistent with the principle of gradualism, the
22 Company proposes to keep the first and second blocks the same.

23 Typical Rate Schedule RHS customer bill impacts as a result of these changes are
24 shown on page 4 of Schedule SS-E12.

1 **Rate Schedule Residential Load Management Service (“RLM”)**

2 **Q. Please describe the rate design for Rate Schedule RLM.**

3 A. The Company is proposing to close Rate Schedule RLM to new customers when the
4 proposed Residential TOU Pilot Program becomes available to customers. The current rate
5 design for the Rate Schedule RLM is shown starting on page 8 of Schedule SS-E11. The
6 structure of distribution charges for customers on Rate Schedule RLM remains similar to what
7 it is currently. The rate is comprised of a monthly Service Charge, plus time differentiated
8 charges based solely on total monthly kWh use in each of two time periods. The Company
9 COSS indicated that a small decrease in the Service Charge was warranted for this Rate
10 Schedule. Applying the limits I discussed previously, the Company is proposing to maintain
11 the current Service Charge.

12 The Proposed Distribution Revenue for Rate Schedule RLM from page 2 of Schedule
13 SS-E9 less the Service Charge revenue was designed to be recovered through the Distribution
14 kWh charges. This remaining balance was apportioned between Local Delivery and System
15 Delivery based on the revenue requirements for these segments from the Company COSS. The
16 Local Delivery portion of the remaining balance was divided by the sum of the total annual
17 kWh for all usage. The System Delivery portion is proposed to be recovered during the
18 Summer On-Peak period only, consistent with the methodology detailed earlier.

19 Typical Rate Schedule RLM customer bill impacts as a result of these changes are
20 shown on page 6 of Schedule SS-E12.

1 **Rate Schedule Water Heating Service (“WH”)**

2 **Q. Please describe the rate design for Rate Schedule WH.**

3 A. The rate design for Rate Schedule WH is shown starting on page 10 of Schedule SS-
4 E11. This Rate Schedule also remains closed and is grandfathered to specific premises, as it
5 has been since October 1980.

6 There currently is no Service Charge for service under this rate schedule and none is
7 proposed. The unit charge has been set equal to the Proposed Distribution Revenue for Rate
8 Schedule WH from page 2 of Schedule SS-E9 divided by the total billed kWh.

9 **Rate Schedule Water Heating Storage Service (“WHS”)**

10 **Q. Please describe the rate design for Rate Schedule WHS.**

11 A. The rate design for Rate Schedule WHS is shown starting on page 12 of Schedule SS-
12 E11. The Company is proposing no change in the structure of Distribution Charges for this
13 Rate Schedule. The rate comprises a monthly Service Charge plus non-differentiated
14 distribution charges based solely on monthly kWh use.

15 As indicated in Schedule SS-E10 Service Charge Calculations, (line 6), the Company
16 COSS indicates that a significant increase in the monthly Service Charge is warranted. The
17 Company, however, proposes that the Service Charge should only be increased consistent with
18 the limits discussed previously. The charge was not moved closer to actual costs in order to
19 minimize the percentage increase in the total bill for customers with very small usage.

20 The Proposed Distribution Revenue for Rate Schedule WHS from page 2 of Schedule
21 SS-E9, less the Service Charge revenue, was designed to be recovered through the Distribution
22 kWh charges.

1 **Rate Schedule Building Heating Service (“HS”)**

2 **Q. Please describe the rate design for Rate Schedule HS.**

3 A. The rate design for Rate Schedule HS is shown starting on page 14 of Schedule SS-
4 E11. This Rate Schedule is presently closed and is grandfathered to premises receiving service
5 as of August 1, 2003.

6 As indicated in Schedule SS-E10 Service Charge Calculations, (line 7), the Company
7 COSS indicates that an increase in the monthly Service Charge is warranted. The Company
8 proposes however that the Service Charge should only be increased consistent with the limits
9 previously discussed. The charge was not moved closer to actual costs in order to minimize
10 the percentage increase in the total bill for customers with very small usage.

11 The summer/winter price differential follows the kWh-only rate price philosophy as
12 previously discussed. The Proposed Distribution Revenue for Rate Schedule HS from page 2
13 of Schedule SS-E9, less the Service Charge revenue, was designed to be recovered through the
14 Distribution kWh charges. This remaining balance was apportioned between Local Delivery
15 and System Delivery based on the revenue requirements for these segments from the Company
16 COSS. The Local Delivery portion of the remaining balance was divided by the sum of the
17 total annual kWh for all usage. The System Delivery portion is recovered through the summer
18 period Distribution kWh charges only.

19 **Rate Schedule General Lighting And Power Service (“GLP”)**

20 **Q. Please describe the rate design for Rate Schedule GLP.**

21 A. The rate design for Rate Schedule GLP is shown starting on page 16 of Schedule SS-
22 E11. The Service Charge has generally been set based on the per customer revenue
23 requirements for the Access, Customer Service and Measurement segments and increased in
24 accordance with the limits previously discussed. The Service Charge for unmetered accounts

1 was set based on the per customer revenue requirements for the Access and Customer Service
2 segments because this sub-class has no meters or meter reading expenses. The Service Charge
3 for Rate Schedule GLP-Night Use was set equal to the standard GLP Service Charge.
4 Previously, the GLP Night Use Service Charge was set equal to the Rate Schedule LPL-
5 Secondary Service Charge because previous generation interval meters were required. With
6 the implementation of the advanced metering infrastructure project, the standard GLP meter
7 will be able to provide the interval data to bill the Night Use Provision. These calculations are
8 shown on lines 11-14 of Schedule SS-E10.

9 The proposed Distribution Revenues for Rate Schedule GLP from page 2 of Schedule
10 SS-E9, less the Service Charge revenue, are designed to be recovered through the Distribution
11 kW and kWh Charges. The current relationship in the recovery of Distribution costs between
12 kW and kWh charges is being maintained in the proposed rate design. The amount allocated
13 to be recovered through kWh charges was apportioned between Local Delivery and System
14 Delivery based on the revenue requirements for these segments from the Company COSS.

15 The amount allocated to be recovered through kW charges was apportioned between
16 Local Delivery and System Delivery based on the revenue requirements for these segments
17 from the Company COSS. The Annual Peak Demand charge was calculated as the Local
18 Delivery segment costs divided by the sum of the Rate Schedule GLP customers' billed
19 Monthly Peak Demands.

20 The second demand charge, termed the Summer Demand Charge, is calculated as the
21 System Delivery segment cost divided by the sum of the Rate Schedule GLP customers' billed
22 Monthly Peak Demands for the four summer months, June through September.

1 The Company proposes to retain the provision for unmetered Police, Recall or Fire
2 Alarm Service with all charges increased at the average Rate Schedule GLP distribution
3 percentage increase.

4 Typical Rate Schedule GLP customer bill impacts as a result of these changes are
5 shown on pages 8 and 9 of Schedule SS-E12.

6 **Q. What other changes are you proposing to Rate Schedule GLP?**

7 A. To correct an issue from the rate design approved in the 2018 Rate Case Order, the
8 Company proposes to adjust the current GLP rates to rates that would have been in place as
9 intended in 2018. From this new baseline, the proposed rate adjustments based on proposed
10 revenue requirements can be calculated. The prior rate design inverted the intended
11 distribution kWh Summer and Winter rates, and the implemented kWh Winter rate was lower
12 than intended.

13 **Rate Schedule Large Power And Lighting Service (“LPL”)**

14 **Q. Please describe the rate design for Rate Schedule LPL.**

15 A. The rate designs for Rate Schedules LPL-Secondary and LPL-Primary are shown
16 starting on pages 20 and 24, respectively, of Schedule SS-E11.

17 The Service Charge has been set based on the per customer revenue requirements for
18 the Access, Customer Service and Measurement segments and is shown in Schedule SS-E10
19 and increased in accordance with the limits previously discussed.

20 The Company proposes to continue the current provision that provides a reduced
21 Service Charge for the closed provision for grandfathered LPL-Primary customers expected to
22 have a peak demand of less than 100 kW. The Service Charge for this sub-class has been set
23 based on the sum of the per customer revenue requirements for the Rate Schedule GLP Access

1 segment, Rate Schedule GLP Customer Service segment, and the Rate Schedule LPL-Primary
2 Measurement segment, subject to the limits I discussed earlier.

3 The Proposed Distribution Revenues from LPL-Secondary and LPL-Primary service
4 as set forth on page 2 of Schedule SS-E9, less the applicable Service Charge revenues, were
5 designed to be recovered through the Distribution kilowatt charges. These remaining balances
6 were apportioned between Local Delivery and System Delivery based on the revenue
7 requirements for these segments from the Company COSS.

8 The Annual Peak Demand charge was calculated equal to the Local Delivery segment
9 costs from the Company COSS divided by the sum of the LPL customers' billed Monthly Peak
10 Demands that occur at any time during each month.

11 The second demand charge, termed the Summer Demand Charge, is calculated by
12 dividing the System Delivery segment cost by the appropriate sum of the On-Peak Monthly
13 Peak Demands for the four summer months, June through September.

14 Typical Rate Schedule LPL customer bill impacts as a result of these changes are
15 shown on pages 12 and 14 of Schedule SS-E12.

16 **Rate Schedule High Tension Service ("HTS")**

17 **Q. Please describe the proposed rate design for Rate Schedule HTS.**

18 A. The rate design for Rate Schedules HTS-Subtransmission and HTS- High Voltage are
19 shown starting on pages 28 and 32, respectively, of Schedule SS-E11.

20 The Service Charges and kW demand charges have been calculated and are proposed
21 to apply on a similar basis for Rate HTS-Subtransmission and Rate HTS-High Voltage and
22 Rate Schedule LPL. The only slight difference is that because customers on Rate Schedule
23 HTS-High Voltage are served directly from transmission facilities, there are no System

1 Delivery revenue requirements, and thus there is no Summer Demand Charge necessary for
2 Rate Schedule HTS.

3 Typical Rate Schedule HTS-S customer bill impacts as a result of these changes are
4 shown on page 16 of Schedule SS-E12.

5 **Payment Schedule Purchased Electric Power (“PEP”)**

6 **Q. Is the Company proposing a change to Payment Schedule PEP?**

7 A. The Company is proposing no changes to the Payment Schedule PEP.

8 **ELECTRIC VEHICLE (“EV”) COST OF SERVICE STUDIES (“COSS”)**

9 **Residential Study**

10 **Q. Please describe how the Residential EV COSS was developed.**

11 A. The residential electric vehicle (“Res-EV”) COSS was developed using 12 months of
12 electric vehicle charger data from August 1, 2022 through July 31, 2023. This period was
13 utilized in place of the 2022 calendar year cost of service test year as the data was readily
14 available and allowed for the largest sample size of customers with a full year of charging data.

15 The data was collected in 15-minute increments with each increment consisting of total
16 kWh usage, average kW demand, and peak kW demand. Each increment was summed to
17 hourly data, by customer and date. The final data set included data from 826 residential EV
18 charging customers.

19 From this set of data, the sum of the individual customer peaks was totaled, as well as
20 the coincident peak usage that occurred during the Company system peak that occurred
21 Tuesday, August 9, 2022 from 4-5pm. Sum of peak data was used to determine the EV
22 customer contribution to Local Delivery costs and Coincident Peak data was used to determine

1 the respective contribution to System Delivery Costs. From here, ratios were calculated to the
2 total RS rate class Local Delivery and System Delivery functions.

3 **Q. What were the results of the study?**

4 A. Based on COSS results, the RS Local Delivery costs are equal to \$470,258,234 with a
5 Res-EV Sum of Peaks ratio of 16,651 kW / 11,830,661 kW = 0.1407% or \$661,857. Similarly,
6 the total RS System Delivery costs are equal to \$300,953,037 with a Res-EV Coincident Peak
7 ratio of 34 kW / 4,362,852 kW = 0.0008% or \$2,348 for a total Res-EV Local and System
8 Delivery revenue requirement of \$664,204. Over the year of usage, total Res-EV energy usage
9 equaled 2,921,627 kWh, resulting in a COS energy rate of \$0.227341 per kWh, which is
10 significantly above the proposed class average RS Rate Schedules Distribution kWh rate of
11 approximately \$0.058523 per kWh.

12 **Q. Based on these results, are you proposing alternative rates for Residential EV**
13 **charging?**

14 A. Yes. As part of the proceeding, the Company is proposing a Residential TOU Program,
15 which will offer off-peak rates that are significantly lower than current RS or RLM off-peak
16 rates. Details on this Program are described further below in my testimony.

17 **Commercial & Industrial (“C&I”) EV COSS**

18 **Q. Please describe how the C&I EV COSS was developed.**

19 A. The C&I EV COSS was performed in a similar matter to the Residential EV COSS,
20 with the only exception being the date range and source of the data. C&I data consisted of
21 data from July 1, 2022 through June 30, 2023 from 34 DCFC customers.

22 Based on COSS results, the LPL-S Local Delivery costs are equal to \$102,876,070 with
23 an DCFC-EV Sum of Peaks ratio of 17,678 kW / 2,893,512 kW = 0.6110% or \$628,538.
24 Similarly, the total LPL-S System Delivery costs are equal to \$126,845,827 with a DCFC

1 Coincident Peak ratio of 6,187 kW / 1,946,767 kW = 0.3178% or \$403,125 for a total DCFC
2 Local and System Delivery revenue requirement of \$1,031,663. Over the year of usage, total
3 DCFC kWh equaled 30,361,295 kWh resulting in an effective COS energy rate of \$0.033980
4 per kWh.

5 **Q. Based upon the C&I COSS for DCFC customers, what does the Company**
6 **propose?**

7 A. The current rate structure for LPL-S is highly correlated to cost causation and is the
8 ideal rate for all customers this size. However, to support the state's goal of promoting EV
9 adoption and to ease cost burdens on DCFC customers during this early phase of market
10 introduction of DCFC facilities, the Company is proposing a Distribution kWh charge to
11 replace its Distribution Summer and Annual Demand kW charges for customer premises that
12 only serve as DCFC facilities. Details of the proposed rate can be found on page - 57 - later in
13 my testimony.

14 **PROPOSED RESIDENTIAL TOU RATES**

15 **Overview**

16 **Q. Do you propose to include a Residential TOU Rates in PSE&G's tariff for electric**
17 **service?**

18 A. Yes. The Company will offer two new Residential TOU rates as described by
19 Company witness Ahmad Faruqui, Principal Emeritus with The Brattle Group. The proposed
20 tariff provision is consistent with the mechanism described by Mr. Faruqui and can be found
21 in Figure 4 Summary of Current and Proposed RS Rate on page 13 of Exhibit P-10.

22 **Q. Did you assist Mr. Faruqui in developing the proposed rates?**

23 A. Yes. Mr. Faruqui and I worked closely in developing the proposed residential TOU
24 rates which are discussed in more detail below.

1 **Q. As part of the RS-TOU rates, are there any proposed changes to existing rate**
2 **schedules?**

3 A. The RS-TOU rates have been developed in a manner that provides for the closing of
4 the RLM Rate Schedule to new customers once the RS-TOU is made available.

5 **Q. Is it reasonable for the Board to consider approval of the proposed RS-TOU rates**
6 **and corresponding rate design that you are proposing in this proceeding?**

7 A. Yes. It is reasonable for the Board to consider the approval of the Proposed RS-TOU
8 and corresponding rate design. The proposed RS-TOU rates align with cost causation, using
9 cost-based rates developed by a COSS and rate design, as the Company is proposing in this
10 filing, and sends the correct economic signals to customers, allowing them to make accurate
11 economic decisions regarding their electricity usage and, as result, helps reduce future
12 investment requirements and thus reduces future rates for all other customers. Adoption of the
13 proposed RS-TOU rates will serve to encourage the most efficient use of electricity possible
14 at a fair and equitable cost. Cost based rates provide a more fair and equitable allocation of
15 costs across customers, support the correct economic customer decision making process
16 regarding energy usage and related investments, and help keep rates more affordable.

17 **Rate Design Detail**

18 **Q. What is the Company's proposal for new TOU rates?**

19 A. The Company proposes two new voluntary residential TOU rates: a Two Period TOU
20 Rate ("RS-TOU 2P") and a Three Period TOU Rate ("RS-TOU 3P").

21 The RS-TOU 2P has two periods, on-peak from 4pm to 9pm weekdays excluding PJM
22 Holidays and off-peak all other hours.

23 The RS-TOU 3P rate has three periods, on-peak from 4pm to 9pm weekdays excluding
24 PJM Holidays (same as RS-TOU 2P), off-peak from 12am to 6am and mid-peak for all other
25 times.

1 **Q. What are the objectives used to design these TOU rates?**

2 A. The first objective of the TOU rates is to create rates that would provide customers with
3 time of use pricing options that give customers options to move some of their discretionary,
4 relative to timing, usage to non-peak times, where lower pricing could be offered reflecting the
5 lower costs to serve during off peak times. These time-dependent price options may be of
6 interest to those customers for whom the off-peak pricing meets their usage patterns or for
7 those customers willing to modify their usage pattern to take advantage of the lower non-peak
8 rates.

9 **Q. What is the overall rate design philosophy for the proposed RS-TOU rates?**

10 A. As described in the testimony of Mr. Faruqui, the overall rate design philosophy is to
11 design the TOU rates to be revenue neutral to the aggregate RS Rate Schedule. This implies
12 that the goal is that if the entire RS Rate Schedule would be served on either the RS-TOU 2P
13 or 3P rate with no change in usage, the revenue collected from all customers would be the
14 same.

15 **Q. Can you describe the components of the proposed RS-TOU rates and how they**
16 **were developed**

17 A. Below is description of each rate component and the basis of how they were developed.

18 1. **Service Charge:** With the implementation of AMI meters, there is no difference in
19 metering cost from a customer on the RS Rate Schedule. Therefore, the proposed
20 service charge for both the RS-TOU 2P and RS-TOU 3P rates will be identical the RS
21 Rate Schedule service charge.

22 2. **Distribution Energy kWh Charges:** System Delivery Distribution costs are allocated
23 to customers based upon the customers contribution to Coincident Peak Demand. Since
24 PSE&G uses energy (kWh) charges instead of demand or obligation charges to recover

1 this cost, the closest rate to collect these costs would be the Summer on-peak kWh
2 charge. However, this would result in a very high summer on-peak kWh charge. To
3 mitigate the difference between the summer and winter charge and still have the price
4 signal aligned with cost causation, the System Delivery component was allocated 1.5
5 times more to the Summer on-peak vs. the on-peak winter period. Then an adjustment
6 factor was used to ensure that the System Delivery Costs in the proposed RS-TOU rates
7 are equal to the System Delivery costs embedded in the proposed RS Distribution kWh
8 rates.

9 Local Delivery Distribution costs are allocated to rate schedules by the sum of
10 customers' individual peaks in the rate class. Since individual customer peaks can
11 happen at any time and consistent with the current RS Rate Schedules rate design, the
12 Company proposes to recovery this cost over all energy usage. However, to still send
13 the proper price signals to customers and to minimize the mid and off-peak rates, these
14 costs were also ratioed between time periods. For the RS-TOU 3P rate, the on and mid-
15 peak rates were designed to be two times the off-peak rate. To keep the on-peak rates
16 the same between the 2P and 3P rates, the on-peak contribution of Local Delivery costs
17 designed for the 3P rates was used for the RS-TOU 2P rate with the balance of Local
18 Delivery cost recovered in the longer RS-TOU 2P off-peak period. Then an adjustment
19 factor was used to ensure that the Local Delivery Costs in the proposed RS-TOU rates
20 are equal to the System Delivery costs embedded in the proposed RS Distribution kWh
21 rates.

22 The proposed RS-TOU Distribution kWh rates without and with SUT are
23 shown below in Table 1.

5n7		\$/kWh - w/o SUT	
Rate	Period	Summer	Winter
Distribution	on peak	0.196495	0.144223
3P	mid peak	0.039678	0.039678
	off-peak	0.019839	0.019839
Distribtuion	on peak	0.196495	0.144223
2P	off peak	0.034808	0.034808

5n7		\$/kWh - w/ SUT	
Rate	Period	Summer	Winter
Distribution	on peak	0.209513	0.153778
3P	mid peak	0.042307	0.042307
	off-peak	0.021153	0.021153
Distribtuion	on peak	0.209513	0.153778
2P	off peak	0.037114	0.037114

Table 1

The calculation for these distribution rates can be found in workpaper WP-SS-TOU.xlsx.

3. **Supply Charges:** Since Supply rates are determined in BGS proceedings, I developed estimated Transmission and Generation rates, which are revenue neutral to RS rates, to calculate total bill impacts for these proposed rates. The development of the supply rates can also be found in workpaper WP-SS-TOU.xlsx. The Company intends to propose corresponding generation and transmission RS-TOU rates in future BGS proceedings.

Program Details

Q. Which customers could utilize the proposed RS-TOU rates?

A. Any residential customer could choose to be served under this proposed rate.

Q. Would customers be defaulted to RS-TOU rates?

A. No. These rates will be entirely voluntary opt-in options, with no customers defaulted into or required to move to these rates.

Q. Would customers be able to move back to the RS Rate Schedule?

A. The Company proposes that for each residential customer that opts into one of the two new RS-TOU rates, at the end of the initial 12 month period, the Company will provide each customer with reporting showing his or her 12 month bill on the new RS-TOU rate and what this 12 month bill would have been on the RS Rate Schedule. The customer will be offered a one-time refund of the difference if the 12 month bill on the RS-TOU rate was higher compared

1 to the RS Rate Schedule. This initial 12 month look back provision is incorporated to
2 encourage customers to be more willing to try the RS-TOU rates knowing they will not be
3 financially disadvantaged, and after the initial 12 month period, customers can chose to revert
4 back to the RS Rate Schedule if they wish. The initial 12 month look back provision would
5 only be available to customers who take service under either RS TOU rate during the first 24
6 months that the rate is available to customers.

7 **Q. Is there any requirement to stay on the rate for any period of time?**

8 A. There will be a requirement for customer to stay on the new RS-TOU rate for a period
9 of 12 months. After being on the rate for a minimum of 12 months, customers would also be
10 able to choose to switch back to the RS Rate Schedule at any time.

11 **Q. What is the estimated implementation cost for these new T OU rates?**

12 A. The new AMI meter system provides more detailed metering data that enables TOU
13 rates and creates the ability to bill time of use rates in the Customer System. Once the proposed
14 rates are approved as part of the rate case, new billing logic that meets stringent financial
15 testing and SOX control standards will require an IT programming, testing and training effort.
16 Also, the 12 month look back provision adds a layer of programming complexity as well. The
17 initial estimate to be able to implement the proposed TOU rates is approximately \$1.9 million..

18 Additionally, IT system changes are required to enable changes to a customer's rates
19 without the need to change the customer's meter. This capability had previously been planned
20 for a later phase of AMI use case deployment and is not currently not one of the 22 AMI Use
21 Cases included in the CEF-EC program.⁵ To support efficiency in administration of the

⁵ See testimony of Company witness Johnson regarding the 22 AMI Use Cases that are part of the CEF-EC program.

1 proposed TOU rates, PSE&G recommends including these system changes in the CEF-EC
2 program for deployment by the end of 2024, and requests the BPU's support for this approach.⁶

3 **Q. What would be the time frame to be able to offer new RS TOU rates?**

4 A. The project to implement the new RS-TOU Program would begin upon the effective
5 date of this filing. It is currently estimated to take nine to twelve months after approval of the
6 filing to make the RS-TOU Program available to customers.

7 **Q. Is the Company proposing a customer communications plan for introducing the**
8 **availability of the new RS-TOU Program and associate rate options?**

9 A. In the several months before the RS-TOU rates become available, the Company will
10 perform an initial awareness communications plan to all residential customers utilizing varied
11 channels such as the web, bill messages, bill inserts, and digital advertisements at an estimated
12 cost of \$2.0 million. After the kickoff campaign, additional awareness campaigns would be
13 done at regular intervals for the next two years at an estimated \$500,000 per year. Additionally,
14 there will be certain targeted communications to those customers identified as likely to be
15 interested in the TOU rates, such as EV customers.

16 **Q. What assumptions has the Company made regarding customer adoption of TOU**
17 **rates?**

18 A. The Company has proposed entirely voluntary adoption for residential TOU rates and
19 not made any assumptions or targets for residential customer signups. It is assumed that the
20 TOU rates will be of interest to price sensitive customers with usage that allows them to move
21 that usage to off-peak periods. Some percentage of EV owners looking to save money would
22 be likely adopters.

⁶ This work can be managed within the existing CEF-EC program budget.

1 **Q. Will there be increased expenses associated with the introduction and support of**
2 **TOU rates?**

3 A. Yes. Aside from the implementation and communication costs, there will be additional
4 incremental costs related to supporting customers through these TOU options. While self-
5 serve options such as an online rate analyzer will be available, it is anticipated that TOU
6 options will drive increased calls from customers with questions. Additionally, the transitional
7 items being offered, providing the 12 months bill comparison, possible refunds, and ability to
8 change rates, will drive incremental calls and additional work in the billing department to
9 support customers through this transition as customers get comfortable with TOU rates. In the
10 initial three years of the TOU introduction, these incremental expenses are estimated to be in
11 the range of \$1.7 million to \$3.3 million annually, including risk and contingency.

12 **Q. Has the Company incorporated these RS-TOU rates into the calculated revenue**
13 **requirement?**

14 A. No. These rates have been designed to be revenue neutral with the proposed RS Rate
15 Schedule, so there was no need for a change to the calculated revenue requirement based on
16 the new TOU rates.

17 **Q. How will the revenue collected under the RS-TOU 2P and RS-TOU 3P Rate**
18 **Schedules be treated for the Conservation Incentive Program (“CIP”)?**

19 A. Since these TOU rates have been developed to be revenue neutral relative to the RS
20 Rate Schedule, the Company is proposing to treat the new TOU Rate Schedule as customers
21 served under the RS Rate Schedule. Therefore, the net distribution per customer will be based
22 upon the RS Rate Schedule revenue per customer and the Company will have the same
23 financial incentive to serve a residential customer either on the RS or RS-TOU rates.

1 **Q. Can you please summarize all the estimated expected costs to implement the RS-**
2 **TOU?**

3 A. All of the estimated expected costs to implement Residential TOU for the first three
4 years is estimated to total \$12.4 million.

5 **Q. How does the Company propose to recover the implementation costs associated**
6 **with the new RS-TOU rates?**

7 A. The Company proposes that the implementation costs be deferred with all the
8 corresponding regulatory assets earning carrying charges at the Company's latest approved
9 WACC. These costs and corresponding regulatory assets would be reviewed for prudence and
10 cost recovery in the next base rate case.

11 **Q. How does the Company propose to recover the customer support and customer**
12 **communication and education expense costs associated with the new RS-TOU**
13 **rates?**

14 A. The Company proposes that the implementations costs be deferred and reviewed for
15 prudence and recovery in the Company's next base rate case.

16 **PROPOSED DCFC DISTRIBUTION KILOWATT-HOUR CHARGE**

17 **Q. Have you proposed a new Distribution kWh charge for customers who receive**
18 **service solely as a DCFC facility serviced under the LPL-S Rate Schedules in lieu**
19 **of the current annual and summer demand charges?**

20 A. Yes.

21 **Q. Can you please describe the charge?**

22 A. As described in the C&I EV COSS section on page - 49 -- 49 - earlier in my testimony,
23 the kWh cost-based rate based upon the historic usage of 34 DCFC customers is \$0.033980
24 per kWh without SUT. To develop a Distribution kWh rate that is comparable to the current
25 Annual and Summer Demand Charge for the LPL-S Rate Schedule, the rate is adjusted for the
26 ratio of the proposed LPL-S Annual and Summer Demand Revenue of \$215,064,000 versus

1 its cost to serve of \$229,721,897 or 0.93619. As a result, the proposed DCFC Distribution
2 kWh charge is \$0.031812 per kWh without SUT (\$0.033920 per kWh with SUT).

3 **STREETLIGHTING CHANGES**

4 **LED Street Lighting**

5 **Q. Is the Company proposing changes to Streetlighting Rate Classes?**

6 A. The Company proposes to no longer offer standard, non-LED streetlights in the BPL
7 (Body Politic Lighting Service) and PSAL (Private Street and Area Lighting Service) Rate
8 Schedules for new installations. The Company would continue to provide only maintenance
9 and electric delivery service for existing non-LED luminaires that began taking service prior
10 to the Board's approval of this proposal. The Company will not proactively replace functioning
11 non-LED luminaires.

12 **Q. Why is the Company proposing this?**

13 A. This is being done to encourage the transition to energy efficient LED luminaires and
14 the anticipated lack of availability and the cost of non-LED luminaires, upon approval by the
15 Board.

16 **Q. Other than the changes to the charges under the Street Lighting Rate Schedules,
17 what other changes is the Company proposing as part of this filing?**

18 A. The Company proposes that during any future maintenance activities on an existing
19 non-LED Luminaire (bulb, photocell, or fixture failures), the Company may, at its sole
20 discretion, replace a non-LED streetlight luminaire with an equivalent LED streetlight
21 luminaire.

22 **Q. What are the changes to the Streetlighting Tariff?**

23 A. PSE&G proposes to close all non-LED Luminaires within the BPL and PSAL Rate
24 Schedules and add new LED Luminaires.

1 **Q. Are there energy efficiency and environmental benefits from the deployment of**
2 **LED Luminaires?**

3 A. Yes. LED luminaires are environmentally friendly as they reduce energy consumption
4 and therefore carbon dioxide emissions. Also, LED luminaires are effective at managing light
5 pollution.

6 **Q. What are the implications with respect to the streetlight assets associated with the**
7 **replacement of the non-LED luminaires with LED luminaires?**

8 A. PSE&G's current streetlighting rate schedules provides that "Public Service has the
9 right to replace obsolete luminaires, poles and all other associated equipment with equivalent
10 equipment without the consent of its customers." PSE&G considers all non-LED luminaires
11 that have an LED equivalent to be obsolete equipment and subject to replacement with an
12 equivalent LED Luminaire, opportunistically when repairs or replacements are needed.
13 PSE&G proposes a change to the tariff to move all obsolete fixtures to the closed section of
14 their respective tariffs.

15 **Q. How will the change from non-LED luminaire to new LED luminaire fixture due**
16 **to any type of failure (bulb/photocell/luminaire) in the normal course be handled**
17 **from an accounting perspective?**

18 A. The non-LED luminaire will be retired in the normal course of business.

19 **Q. Will the company incur incremental costs by replacing existing non-LED**
20 **luminaires failures with an LED luminaire?**

21 A. While the Company manages its current non-LED inventory prudently and will try to
22 minimize the amount inventory in anticipation of the changes discussed above, it is likely there
23 would some amount of obsolete inventory that would result in an inventory write-off and
24 associated incremental expense.

1 **Q. How does the Company propose to recover these costs?**

2 A. PSE&G proposes to defer these costs for recovery in the Company's next base rate
3 case.

4 **Rate Schedule Body Politic Lighting Service ("BPL")**

5 **Q. Please describe the rate design for Rate Schedule BPL.**

6 A. As stated previously in my testimony, the Company is proposing to close the non-LED
7 luminaires in the BPL Rate Schedule upon approval by the Board. Since the Company is
8 proposing closed all non-LED luminaires and its present revenue is close to its cost to serve, ,
9 the Company proposes to limit the Distribution Charge utilizing the standard increase limits
10 and to increase the Monthly Charges for poles and luminaires by an overall increase of 10% of
11 revenue .

12 The results of the Rate Schedule BPL rate design are shown on page 37 of Schedule
13 SS-E11. The general format of the calculations is described on the first page of that Schedule.
14 In accordance with the Stipulation approved by the BPU in Docket No. ET01120830, the
15 Company offers four distinct service offerings of luminaires and poles under rate schedule
16 BPL, each necessitating a unique set of prices, as follows:

- 17 • Specialty luminaires and poles having more than 50 units in service or new LED
18 luminaires,
19 • LED luminaires and poles that are currently in the Tariff
20 • Current specialty luminaires and poles;
21 • Standard and luminaires and poles no longer available.

22 The first service offering is for LED luminaires and poles that are currently billed as
23 specialty units and meet the 50-unit breakpoint discussed above or new LED luminaires that
24 will take the place of equivalent non-LED units. These facilities are proposed to be offered as

1 standard units whose price will be listed in the tariff. The units are referred to in the
2 workpapers as “Tariff New.” Units already installed and being billed to customers will
3 continue to be billed at the current customer specific charges already established. The
4 individual tariff prices for these units are the greater of either the levelized annual revenue
5 requirement of current costs calculated at Company’s proposed overall rate of return, or the
6 highest price charged to an existing specialty customer. .

7 The second service offering is for luminaires and poles that appear in the Rate Schedule
8 BPL as Standard items and are referred in the workpapers as “Tariff Existing” Since we are
9 proposing to close all non-LED luminaires, only the exiting tariff LED luminaries and poles are
10 in this set. Unit prices for these facilities were first calculated for different luminaire or pole
11 types based on the levelized annual revenue requirement of current costs calculated at the
12 Company’s proposed overall rate of return. Proposed changes in the individual Standard pole
13 charges were limited to a range to ensure an aggregate increase 10% to all luminaire and pole
14 revenue.

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

21 The final type of offering is for current standard units that are no longer available for
22 new installations. As previously discussed, this will include all non-LED luminaires such as
23 Incandescent, Mercury Vapor, Metal Halide, High Pressure Sodium or Induction, units as well

1 as some obsolete LED units. These are referred to in the workpapers (and in the Tariff) as
2 “Tariff Closed” units.

3 For these proposed “Tariff Closed” standard non-LED luminaries, prices were adjusted
4 to ensure that the total bill for the new LED equivalents would be equal to or lower than the
5 proposed non-LED total bill. The remaining non-standard Tariff Closed items were adjusted
6 to ensure that the overall luminaire and pole increase will be limited to a range to ensure an
7 aggregate increase of 10% to all luminaire and pole revenue.

8 The final proposed individual LED luminaire and pole charges for “Tariff Existing”
9 items were determined through iteration, subject to the limits discussed above, such that the
10 overall proposed distribution revenue target for Rate Schedule BPL from page 2 of Schedule
11 SS-E9 was achieved.

12 The distribution costs related to the use of the electric distribution system to deliver
13 electricity to the streetlights are calculated by dividing the revenue requirements from the Local
14 Delivery and System Delivery segments by the total kWh delivered. The Maintenance Charges
15 that are listed in Rate Schedule BPL for use in calculating specialty prices and included in the
16 charges for standard luminaires and poles were updated based on the latest information from
17 the Company’s accounting records.

18 **Rate Schedule Body Politic Lighting Service From Publicly Owned Facilities (“BPL-**
19 **POF”)**

20 **Q. Please describe the rate design for Rate Schedule BPL-POF.**

21 A. The Company closed this Rate Schedule at the conclusion of the 2018 Rate Case, and
22 the rate class is grandfathered to premises receiving service only up to the date of October 31,
23 2018. Under Rate Schedule BPL-POF, the Company continues to provide only maintenance
24 and electric delivery service for existing publicly owned street lighting systems that began

1 taking service prior to the closing date of October 31, 2018. The Rate Schedule includes
2 monthly charges for those luminaire types presently being served.

3 The distribution costs for this service are related to the use of the electric distribution
4 system to deliver electricity to the streetlights and are calculated by dividing the revenue
5 requirements from the Local Delivery and System Delivery segments divided by the total kWh
6 delivered.

7 The fixed per unit charge for each luminaire is designed to provide for recovery of only
8 the maintenance costs associated with providing service. The Company has no investment in
9 the luminaires because all equipment is supplied, installed, and owned by the customer. The
10 unit prices for each luminaire type were set in a manner identical to that of the Maintenance
11 Charge for Rate Schedule BPL to recover the Proposed Distribution Revenue for Rate
12 Schedule BPL-POF as set forth in page 2 of Schedule SS-E9.

13 The Company proposes this class receive the overall average Distribution percentage
14 increase as shown in Column 7 of Page 2 of Schedule SS-E9. Similar to Rate Schedules BPL
15 and PSAL, the Company proposes to increase the Distribution Charge per kWhutilizing the
16 standard increase limits, the Monthly Charges per Unit to recover the remainder of the revenue
17 for this rate schedule.

18 **Rate Schedule Private Street and Area Lighting Service (“PSAL”)**

19 **Q. Please describe the rate design for Rate Schedule PSAL.**

20 A. The rate design used for Rate Schedule PSAL individual luminaires and poles is similar
21 to the method used for Rate Schedule BPL individual luminaires and poles. The only
22 difference is that because this type of lighting service is optional, as customers may install their
23 own systems that provide comparable lighting, it is appropriate that overall pricing of Rate
24 Schedule PSAL should not be limited to the cost based revenue requirements as indicated by

1 the COSStudy. The only difference for PSAL compared to BPL is the proposed changes for
2 individual Standard pole charges were limited to a range to ensure an aggregate increase of
3 20.607% to all luminaire and pole revenue. This is shown on Column 7 of Page 2 of Schedule
4 SS-E9.

5 The distribution costs for this service are related to the use of the electric distribution
6 system to deliver electricity to the streetlights and are calculated by dividing the revenue
7 requirements from the Local Delivery and System Delivery segments by the total kWh
8 delivered.

9 **RATE DESIGN FOR FUTURE ADJUSTMENT BETWEEN BASE RATE CASES**

10 **Q. Will the same method for revenue changes being proposed in this proceeding be**
11 **used for future rate adjustments for IIP Proceedings and similar base rate**
12 **adjustment programs prior to the conclusion of the next base rate?**

13 A. While the method would be similar, the Company is proposing minor modifications
14 that were used in similar rate adjustments since the 2018 base rate case.

15 **Q. What modifications is the Company proposing?**

16 A. Since the Streetlighting Rate Schedules (BPL, BPL-POF and PSAL) Luminaire and
17 Pole Charges are specifically intended to recover the costs for those assets and have no cost
18 relationship to investments being made in the Company's IIP proceedings and similar base rate
19 adjustment programs, the Company proposes to exclude the luminaire and pole revenue from
20 being included in the interclass revenue allocation for the corresponding future rate increases.
21 Only the Distribution Charge revenue for the Streetlighting Rate Schedules would be included
22 utilizing the same interclass revenue increase limits and the same rate design method
23 specifically to the Distribution Charges proposed in this proceeding.

1 **TAX ADJUSTMENT CREDIT (“TAC”)**

2 **Q. Please briefly describe the TAC Mechanism.**

3 A. The TAC mechanism was established in the 2018 Rate Case Order, to flow back certain
4 tax benefits to customers.

5 **Q. Please briefly describe PSE&G’s proposed TAC adjustments.**

6 A. As described in more detail in the testimony of Mr. Pardo, the Company
7 is proposing the following adjustments to the TAC:

- 8 1) In addition to continuing to flow back the benefit of the historic Safe Harbor Adjusted
9 Repair Expense (“SHARE”) deduction, the Company proposes to flow back to
10 customers the net federal tax benefit associated with the historical Mixed Service
11 accumulated deferred income taxes (“ADIT”) balance over approximately five years.
- 12 2) The Company proposes to add the current Mixed Service deduction net benefit to the
13 current SHARE deduction net benefit already included in the TAC, but both at a pre-
14 determined, fixed annual amount, with any excess to be flowed back to customers in a
15 subsequent rate case; and
- 16 3) To better match the seasonal flow of Company pre-tax income, the Company began
17 to amortize the monthly flow back of excess deferred income taxes (“EDIT”) and
18 SHARE on a seasonal basis in the 2023 TAC filing to match pre-tax income as
19 described in the 2023 TAC cost recovery proceeding. In this proceeding, the
20 Company is aligning the return calculation with the seasonal amortization
21 methodology.

1 **Q. Does the Company have an amortization schedule for the proposed**
2 **amortizations?**

3 A. Yes, the proposed amortizations are included in summary format in rows 167-170 in
4 worksheet 'RevReq-E' of WP-SS-TAC-1.xlsx for 2025 through 2028.

5 **Q. How does the Company propose to modify the TAC revenue requirement formula**
6 **based upon the changes discussed previously?**

7 A. The TAC revenue requirement formula is calculated monthly and will be modified with
8 the *bolded items* below:

9 *TAC Revenue Requirement = (Amortization of Protected ADIT Balance*
10 *+ (Amortization of Historic SHARE ADIT) Balance + (Amortization of Historic*
11 *MSC Deduction ADIT Balance + After-tax Return on Cumulative Historic*
12 *SHARE Deduction ADIT Change + After-tax Return on Cumulative Historic*
13 *MSC Deduction ADIT Change + Pre-set SHARE Deduction Flow-Through +*
14 *Pre-Set MSC Deduction Flow-Through + IRS Audit Electric Adjustments +*
15 *Other Major Electric Tax Adjustments) * Electric Revenue Factor*

16 See Schedule SS-TAC-2E for the monthly net revenue requirement calculations.

17 **Q. What is the TAC amount for the initial period after base rates are projected to**
18 **take effect in this proceeding?**

19 A. The electric net revenue requirement for the initial 16-month period of September 1,
20 2024 through December 31, 2025 is a credit to electric customers of \$174.4 million or \$132.4
21 million on an annualized basis. See Schedule SS-ETAC-1.

22 **DISTRIBUTION ADJUSTMENT CHARGE AND STORM RECOVERY CHARGE**
23 **("SRC")**

24 **SRC Mechanism**

25 **Q. Please briefly describe the Company's proposed SRC.**

26 A. As described in the testimony of Mr. McFadden, the Company is proposing a SRC to:

- 27 1. Recover the deferred major storm costs that have been incurred since 2018 with
28 interest.

1 2. Defer and then recover future major storm costs, including interest, through
2 subsequent true-up filings.

3 **Q. Please describe the methodology used to calculate the SRC recovery.**

4 A. The Company is proposing a new Distribution Adjustment Charge (“DAC”) clause in
5 its electric tariff with the SRC as a new component of the DAC. The DAC was proposed by
6 the Company in its COVID-19 cost recovery filing where COVID-19 Recovery Charge would
7 also be a component of the DAC. The details of the SRC and the recovery mechanism are
8 described below. The following formula describes the SRC mechanism:

9 SRC Balance = Prior Month SRC Balance – SRC Revenue + Incremental Deferred
10 Major Storm Costs + Interest Expense

11 **Q. How will the SRC be charged or refunded to customers?**

12 A. The Company proposes to charge or refund the SRC through a new component of the
13 Company’s proposed DAC in the Company’s electric tariff. The charges will be applied to
14 each kWh of a customer’s usage and will apply to all electric customers.

15 **SRC Components**

16 **Q. What is the Initial SRC Balance?**

17 A. The Initial SRC Balance is the total incremental deferred major storm costs associated
18 with major storms since the Company’s last Base Rate Case in 2018 prior to the
19 implementation of the SRC rate.

20 **Q. What are the “Incremental Deferred Major Storm Expenses?”**

21 A. The Incremental Deferred Major Storm Costs are those monthly costs that occur after
22 the implementation of the SRC rate.

23 **Q. What is the “Interest Expense?”**

24 A. The Interest Expense is the monthly carrying costs related to the SRC Balance. It is
25 calculated as following ((Prior Month SRC Balance + (– SRC Revenue + Monthly Activity +

1 Prior Month SRC Balance)) / 2) x (Annual Interest Rate / 12). In calculating the Interest
2 Expense, the annual interest rate is based upon the Company's interest rate obtained on its
3 commercial paper and/or bank credit lines utilized in the preceding month. If both commercial
4 paper and bank credit lines have been utilized, the weighted average of both sources of capital
5 shall be used. In the event that neither commercial paper nor bank credit lines were utilized in
6 the preceding month, the last calculated rate will be used. The interest rate shall not exceed
7 PSE&G's overall rate of return as authorized by the Board as utilized in calculating revenue
8 requirements for the corresponding period. The calculation of the monthly interest can be
9 found in Schedule SS-SRC-1E, Page 1.

10 **Q. How does the Company propose to calculate the initial SRC Rate?**

11 A. The Company proposes to set the initial SRC Rate to recover these costs over a three-
12 year period including interest. The rate will be a rate applied to all electric customer. See
13 Schedule SS-SRC-1E, Page 2 for the calculation.

14 **Q. When does the Company propose to submit subsequent SRC filings to change the**
15 **SRC?**

16 A. The Company plans to submit a periodic SRC filing to change the SRC rate if warranted
17 based upon the projected SRC over/under balance.

18 **Q. When will storm costs be reviewed for prudence?**

19 A. The Company proposes that all storm costs will be reviewed as part of subsequent SRC
20 filings.

21 **Q. When is the initial implementation of the SRC anticipated to occur?**

22 A. The SRC is proposed to be effective September 1, 2024 corresponding to the change in
23 base rates as a result of this proceeding. If the Board approves new base rates earlier or later

1 than September 1, 2024, the initial rate period and corresponding rate will be adjusted
2 accordingly from the effective date of the Board Order.

3 **Q. What is the SRC amount for the initial period after base rates are projected to**
4 **take effect in this proceeding?**

5 A. The electric net revenue requirement for the initial annual period of September 1, 2024
6 through August 31, 2025 is a charge to electric customers of \$38.0 million. See Schedule SS-
7 SRC-1E.

8 **TARIFF CHANGES**

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

10 A. Yes. Please refer to the Guide to Electric Tariff Changes, Exhibit P-1 Schedule 2.

11 **LOSSES**

12 **Q. Is the Company proposing to update electric losses?**

13 A. No, the Company is not proposing any update to electric losses in this proceeding.

14 **CLEAN ENERGY FUTURE – ELECTRIC VEHICLE (“CEF-EV”) FUTURE RATE** 15 **ADJUSTMENT MECHANISM**

16 **Q. Why is the Company proposing a future rate adjustment mechanism in the filing?**

17 A. In accordance with the CEF-EV Order, the Company anticipates that expenditures on the
18 CEF-EV program will extend more than six months beyond the end of the test year and require
19 annual rate adjustment filings. As stated in the CEF-EV Order, paragraph 24:

20 CEF-EV investment that is not likely to be in-service by the end of six (6)
21 months after the end of the test year, shall be deferred and placed in a
22 regulatory asset. The Signatory Parties agree the Next Base Rate Case will
23 remain open so that CEF-EV investment placed in service more than six (6)
24 months after the end of the test year in the Next Base Rate Case will be
25 reviewed and placed into rates, if deemed reasonable and prudent, as soon
26 as practicable after the associated infrastructure has been placed into
27 service, through annual roll-in filings following the Next Base Rate Case.
28 The annual roll-in filings will include three (3) months of forecast data that

1 will be trued-up with actual data no later than 20 days after the end of the
2 final forecast month. The annual roll-in filing will request that new rates be
3 implemented three (3) months after the end of the final forecast month. The
4 schedule of such annual roll-in filings shall be determined in the Company's
5 Next Base Rate Case.

6
7 **Q. What costs will be included in the future CEF-EV rate adjustments?**

8 A. The CEF-EV Order permits the Company to recovery the following assets in future
9 rate adjustments.

- 10 1. Portions of Pole to Meter ("PTM") investments that would have been collected via
11 Contribution in Aid of Construction ("CIAC") payments from CEF-EV participants.
- 12 2. The regulatory assets from the deferral of the Behind the Meter ("BTM") rebates to
13 CEF-EV participants.
- 14 3. The regulatory asset from the deferral of the Depreciation and Amortization expense
15 associated with the assets from Item 1 and 2 above.
- 16 4. IT Investments that were made to support the program
- 17 5. The regulatory asset from the deferred return on the Items 1 through 3 above.
- 18 6. The regulatory asset from deferred Program O&M expense

19 **Q. How does PSE&G propose to calculate the revenue requirements?**

20 A. PSE&G proposes to calculate the revenue requirements associated with the CEF-EV's
21 costs using the following formula:

$$22 \quad \text{Revenue Requirements} = ((\text{Rate Base} * \text{Rate of Return}) + \text{Net of Tax} \\ 23 \quad \text{Amortization and/or Depreciation} + \text{Tax Adjustment}) * \text{Revenue Factor}$$

24 This calculation is similar to the calculations utilized in PSE&G's Infrastructure
25 Programs as approved by the Board in their respective Board Orders. The Company proposes
26 to recover the revenue requirements through annual rate adjustment filings as described below,
27 consistent with the Order approving the Program.

1 **Q. Please describe the components and defined terms in PSE&G’s proposed revenue**
2 **requirement calculation.**

3 A. The following is a description of each term proposed in PSE&G’s revenue requirement
4 calculation.

5 The term “Rate of Return” is PSE&G’s overall weighted average cost of capital
6 (“WACC”) for the Program. PSE&G is proposing a return on its CEF-EV rate base based
7 upon an authorized return on equity (“ROE”), Long Term Debt, Customer Deposits and
8 corresponding capital structure including income tax effects. The Company proposes to utilize
9 the latest WACC authorized by the Board in the Company’s base rate case proceeding(s). See
10 Schedule MPM-04 for the calculation of the proposed WACC utilized in the revenue
11 requirement calculation. Any change in the WACC authorized by the Board in any subsequent
12 electric, gas, or combined base rate case would be reflected in the appropriate corresponding
13 rate adjustment filing explained in more detail below. Any changes to current Federal or State
14 tax rates would also be reflected in an adjustment to the WACC. Additionally, the Company
15 is proposing that for these future CEF-EV rate adjustments, the embedded cost of long-term
16 debt should be the actual rate at the time the Company submits its update for actual results in
17 the associated proceeding.

18 The term “Rate Base” refers to Gross Plant from the assets described earlier less the
19 associated accumulated depreciation and/or amortization and less Accumulated Deferred
20 Income Taxes (“ADIT”). Gross Plant is equal to all the assets described above and Allowance
21 of Funds Used during Construction (“AFUDC”) – both debt and equity components.

22 ADIT is calculated as Book Depreciation (Tax Basis) less Tax Depreciation, multiplied
23 by the Company’s effective tax rate, which is currently 28.11%. Cost of Removal expenditures

1 are depreciated 100% in the year incurred for tax purposes. Please see Table 2 below for the
2 book and tax depreciation rates for each asset, which were approved in the CEF-EV Order.

<u>Asset</u>	Annual Book Depreciation Rates	Tax Depreciation Years/Type⁷
Pole to Meter	2.00%	20 / MACRS
IT Investments	3.33%	3 / SL
Regulatory Asset (excl. O&M)	3.33%	Expense
Regulatory Asset - O&M	20%	Expense

*Based on investment based weighted average of EV Depreciation Rates

3 **Table 2**

4 Any future changes to the book, or tax depreciation rates, such as, but not limited to,
5 reinstatement of “bonus depreciation” during the construction period of the Program and at the
6 time of each base rate adjustment, will be reflected in the accumulated depreciation and/or
7 ADIT calculation described above. The “Net of Tax Depreciation and/or Amortization” allows
8 for recovery of the Company’s investment in the Program assets over the useful book life of
9 each asset class. For Plant in Service investment, the net of tax depreciation expense is
10 calculated as the depreciation expense multiplied by one minus the current tax rate. Any future
11 changes to the book depreciation or tax rates during the construction period of the Program
12 and at the time of each base rate adjustment, would be reflected in the net of tax depreciation
13 expense calculation described above.

14 The term “Tax Adjustment” refers to any applicable tax items that may impact the
15 revenue requirement calculation for the Program.

16 The “Revenue Factor” adjusts the Revenue Requirement Net of Tax for federal and
17 state income taxes, the BPU and Rate Counsel (“RC”) Annual Assessments Fees. The tax rates
18 reflect the current federal tax rate of 21%. The BPU/RC Assessment Expenses consist of

⁷ “MACRS” = Modified Accelerated Cost Recovery System, “SL” = Straight Line

1 payments, based upon a percentage of revenues collected (updated annually), to the State based
2 on the electric and gas intrastate operating revenues for the utility. The Company has utilized
3 the respective BPU and RC assessment rates based on the 2023 fiscal year assessment. Any
4 future changes impacting the revenue factor during the construction period of the Program and
5 at the time of each base rate adjustment, would be reflected in the revenue factor described
6 above.

7 **Q. Do you provide a schedule showing a sample calculation of the revenue**
8 **requirements?**

9 A. Yes. See Schedule SS-CEF-EV-1 for a sample calculation of future revenue
10 requirements for the CEF-EV program.

11 **Q. How does the Company propose to recover the revenue requirements as described**
12 **above?**

13 A. The Company proposes to recover the revenue requirements associated with the
14 Program via new CEF-EV rate components of its Infrastructure Investment Program Charges
15 (“IIPCs”) for the Electric Tariff. While not an IIP, this mechanism will allow for the inclusion
16 of the CEF-EV rate adjustments into base rates.

17 The filing schedule based upon the Initial Filing date along with corresponding timing
18 for, Investment as Of, Update for Actuals Filing, and Rates Effective dates for all electric and
19 electric rate adjustment filings, assuming Board approval of this proceeding by September 1,
20 2024, is listed in the table below.

21 Each Initial Filing shall provide the actual cost and forecast for investment data,
22 revenue requirement calculations, proposed CEF-EV rates, and related data to support rates
23 based on CEF-EV costs.

24 The Update for Actuals Filing, updates all forecasted cost and investment data, revenue
25 requirement calculations, proposed CEF-EV rates, and related information from the Initial

1 Filing to data based on all actual historical data. CEF-EV investments included in rates in the
2 Update for Actuals Filing shall only include CEF-EV investment not in the Company's base
3 rates and actually placed in-service according to the schedule below.

4 The Rates Effective dates for each filing below shall be as indicated in Table 3 below
5 – the first day of the month following five months following the due date of the Initial Filing.
6 The Company proposes three rate adjustment filings with dates to be determined based upon
7 60 days notice prior to the initial filing. Table 3 below shows the Company's proposed filing
8 timeline for each rate adjustment filing.

CEF-EV Rate Adjustment Schedule			
Initial Filing	Investment as Of	Update for Actuals Filing	Rates Effective No Earlier Than
TBD	TBD + 2 mo	TBD + 3 mo	TBD + 5 mo + 1 Day

9

10

Table 3

11 **Q. What rate design is the Company proposing to use for this base rate adjustment?**

12 A. The Company proposes to use the rate design from the most recently approved base
13 rate case proceeding.

14 **Q. What will be the source of the capital expenditures you use to calculate the**
15 **revenue requirements for future CEF-EV adjustments?**

16 A. The actual and projected monthly cash flows for the Program will be provided in
17 separate testimony from the CEF-EV Program witness.

18 **Q. Will the Company continue to calculate a monthly investment deferral on CEF-**
19 **EV investments that are recovered in base rates or future rate adjustments?**

20 A. No. Once investment is included in customer rates through a base rate case proceeding
21 or future rate adjustments, it will be excluded from the CEF-EV Monthly Investment Deferral
22 calculation described above.

1 **Q. How will the CEF-EV Regulatory Asset be reflected in subsequent base rate case**
2 **proceedings?**

3 A. Consistent with the CEF-EV Order, the Company will continue to seek recovery of and
4 on the unamortized CEF-EV Regulatory Asset. This will include any Deferred Monthly
5 Investment not yet recovered in rates and return on the unamortized CEF-EV Regulatory
6 Balance as a component of rate base in the same manner as any other Utility Plant.

7 **STAFF COSS METHODOLOGY**

8 **Q. Please explain why you are conducting the Staff COSS.**

9 A. In the 2018 Rate Case proceeding, the Company agreed to perform a COSS in the
10 manner prescribed by Staff. In accordance with this requirement, the Staff COSS and the
11 summary of the resulting functional revenue requirements by rate class are being submitted
12 with the Company's rate case filing. Specifically, Schedule SS-E13 contains the details of the
13 complete COSS utilizing Staff's Method, Schedule SS-E14 is the Summary Report by
14 Functional Segment based on Staff's Method, Schedule SS-E15 is the Functional Cost
15 Summary of the Cost of Service Study results based on Staff's Method, and Schedule SS-E16
16 contains the Service Charge Calculations based on Staff's direction.

17 In the Stipulation that resolved the 2018 Rate Case, the parties made it clear that they
18 were not agreeing that the Staff COSS was appropriate, was consistent with cost causation
19 principles, or would be a useful guide in determining just and reasonable rates. Specifically,
20 the Stipulation stated (at 11-12):

21 All parties will be free to submit any number of alternative cost of service
22 methodologies for the Board's consideration in future cases. The Company and

1 any Signatory to this agreement will have the right to file and support any COSS
2 method it considers appropriate.⁸

3 **Q. Does the Company believe that the Staff COSS provides a reasonable foundation**
4 **for establishing just and reasonable rates in this proceeding?**

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

15 **Q. What is the primary reason that you believe that the Staff COSS is inappropriate?**

16 A. The fundamental error in Staff's Method for the vast majority of costs is that it proceeds
17 from an assumption that a significant portion of the cost of electric distribution assets should
18 be allocated to the rate classes based on the amount of energy consumed by each class. This
19 general method is applied to virtually all assets in FERC Accounts E360 to E368, which
20 comprise about 81% of the Company's total gross electric plant.

21 The method used in the Staff COSS to functionalize and allocate most costs has existed
22 for many years and is usually referred to as the "Average and Excess" methodology. However,
23 historically the "Average and Excess" method was used to allocate costs of electric generation

⁸ 2018 Rate Case Order at Stipulation ¶ 25.

1 plant and gas production facilities where arguably there is an energy component because there
2 is investment beyond that necessary to provide capacity at the time of peak load. There is no
3 linkage between this methodology and electric distribution plant costs or operations. Contrary
4 to the assumptions underlying the Average and Excess method, the Company's distribution
5 planners and designers plan and install facilities to meet the peak demands of customers. The
6 design of those facilities is not based on the amount of energy (kWh) they consume.

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

14 *“When the utility installs distribution plant to provide service to a*
15 *customer and to meet the individual customer's peak demand*
16 *requirements, the utility must classify distribution plant data*
17 *separately into demand- and customer-related costs.”*

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

20 The Staff COSS suggests that because distribution facilities carry the “average” load
21 of customers, costs should be allocated based on the average load or even the number of kWh
22 that flow through the wires. This methodology unreasonably ignores the fact that the vast
23 majority of the costs of the distribution system are not caused by its average use. If the system
24 were designed to transport deliveries at only the average amount of electricity, or the amount
25 of energy that is transported and delivered on an annual basis, it would be a much different

1 system. However, no responsible designer of an electric distribution system would ever design
2 a system that would permit delivery of only the average daily or average annual use. Electric
3 distribution system costs are incurred to serve the expected peak load or any particular circuit.

4 **Q. Do you have particular concerns with the manner in which the Staff COSS**
5 **methodology classifies and allocates the costs of particular electric distribution**
6 **accounts?**

7 A. Yes. These concerns are as follows:

8 **Accounts E360 to E362, E365, E366, E367 and E368**

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

17 **Accounts C389 to C399 – Common Plant and E303 Intangible Plant**

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

23 The class NCP is a measure of the peak of each class of customers, regardless of when
24 it occurs. Although used in past cost allocation studies by the Company, it is less accurate than

1 the use of both the actual CP and actual sum of individual customer demands. There is no
2 reason to use an approximate substitute (the NCPs) when the real drivers (the CPs and sum of
3 individual customer demands) are available. For these reasons, Staff's method of allocation
4 of Common and Intangible Plant is unreasonable.

5 **Accounts E902 – Meter Reading Expenses & E903 - Customer Records and Collection**

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

17 **Subsequent Base Case Requirements**

18 **Q. Do you believe that the Company should be required to complete the Staff COSS**
19 **in subsequent base rate case filings?**

20 A. No. The Company is requesting that this requirement not be included for the filing of
21 its next base rate case.

22 **Q. Does this conclude your direct testimony?**

23 A. Yes. It does.

1 **APPENDIX E1 - DETAILED REVIEW OF COST OF SERVICE STUDY**

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

4 **Modeling Procedure**

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

- 8 1. Which of the six segments, or functions, the particular plant or expense item
9 has been attributed to, and
- 10 2. The basis on which the particular plant or expense item has been allocated
11 across the rate classes.

12 The COSS model starts the calculation procedure by allocating the respective plant and
13 expense items to rate classes. Rate revenues for each rate class are then target balanced such
14 that the resulting ROR for each of these rate classes achieves the Company's proposed overall
15 ROR. The model continues by separating all plant and expense items into the appropriate
16 functional segment by rate class, according to the modeling allocator assigned to the particular
17 plant or expense item.

18 **ALLOCATOR NAMING CONVENTION**

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

21 **Direct Allocators**

22 All modeling allocators that end in a dash and a number (such as SUMPK@PRI-04)
23 are direct allocators, meaning that they:

- 1 1. Allocate the plant or expense item based on an external constant as indicated
2 by the name of the modeling allocator. For example, the “SUMPK@PRI “ in
3 the above allocator denotes the sum of all customers’ greatest peak demands as
4 observed at the primary lines, and
- 5 2. Segments, or functionalizes, the plant or expense item into one of the six
6 segments as indicated by the trailing number. For example, the “-04” from the
7 above allocator denotes the Local Delivery segment. The segment numbering
8 method used in our analysis is as follows:

- 9 • Segment #2 – Street Lighting
- 10 • Segment #3 – Access
- 11 • Segment #4 – Local Delivery
- 12 • Segment #5 – System Delivery
- 13 • Segment #6 – Customer Service
- 14 • Segment #7 – Measurement

15 Note that segment #1 is not used.

16 **Indirect Allocators**

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

1 **ALLOCATION DETAILS**

2 **Intangible Plant**

3 Electric intangible plant (Accounts E301 to E303) was not included in the study.

4 **Production Plant**

5 There is no Production Plant on the Company's books.

6 **Transmission Plant**

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

10 **Distribution Plant**

11 The majority of Distribution Plant (Accounts E360 to E374) (Schedule SS-E5, pages
12 1-2, lines 9 to 20) have been functionalized as follows:

- 13 • Substations, poles, wires, circuits and transformers have been functionalized either to
14 the Local Delivery or the System Delivery segments
- 15 • Electric services have been functionalized to the Access segment
- 16 • Meters to the Measurement segment
- 17 • All electric street lighting related equipment to the Street Lighting segment

18 After this functionalization was completed, each account was then examined to
19 determine the proper allocation of the functionalized costs across rate classes. Investment
20 segmented as Local Delivery was allocated consistent with the prior discussion, to the
21 applicable rates based on the sum of the applicable customers' individual peak demands other
22 than specific exceptions as noted.

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

5 **E360 - Land & Land Rights**

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

12 **E361 - Structures and Improvements**

13 The portion of investment in this account associated with substations follows the
14 functionalization and allocation of Account E362 Station Equipment. The remaining portion
15 is attributed to local distribution headquarters plant and follows the functionalization and
16 allocation of all distribution plant in aggregate.

17 **E362 - Station Equipment**

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

21 The distribution plant attributed to High Voltage substations (termed class H
22 substations) was also segmented to the System Delivery segment. These substations convert
23 either 69 kV, 138 kV or 230kV power directly to primary voltages (usually 13 kV). Since this
24 type of substation only provides service to primary and secondary customers, the investment

1 was allocated across rates serving customers at primary and secondary voltages based on the
2 CPs of these rate classes.

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

7 **E364 - Poles, Towers & Fixtures**

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

13 The remaining pole investment was separated into three categories, based on its use, to
14 deliver either secondary, primary and/or subtransmission voltages to customers. An analysis
15 was performed utilizing the Graphic Information System (“GIS”) facilities mapping system to
16 determine the type and number of conductors attached to every distribution pole in the system.

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

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

1 The plant segmented to the Local Delivery segment was allocated to all customers
2 served at secondary or primary voltages based upon the sum of individual customer peak
3 demands of these classes. Those investments segmented to the System Delivery segment were
4 allocated to all customers served at secondary or primary voltages based on these classes’
5 contribution to the system CP. To simplify modeling, a combined allocator named
6 “PRIMARYLINES” was developed to perform this segmentation and allocation in one step.

7 Finally, the portion of the investment in poles used for carrying subtransmission voltage
8 conductors was segmented 21.1% to the Local Delivery segment and 78.9% to the System
9 Delivery segment, consistent with the methodology previously discussed. The
10 subtransmission plant segmented to Local Delivery was directly assigned to Rate HTS-
11 Subtransmission, while the investment segmented to System Delivery was allocated to
12 customers served through non-Class H substations served at secondary, primary or
13 subtransmission voltages based on these classes contribution to the system CP, consistent with
14 the methodology previously discussed. Similar to what was done above, a combined allocator
15 named “SUBTRANSLINES” was developed to perform this segmentation, assignment and
16 allocation in one step.

17 **E365 - Overhead Conductors and Devices**

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

21 The investment in conductors (wire) associated with dedicated street lighting poles
22 (those used solely for street lighting) was first directly assigned to the Street Lighting segment
23 in Rates PSAL or BPL based upon the number of overhead street lighting-only poles in each

1 rate class. This investment was estimated as the typical pole-to-pole length of secondary wire
2 most commonly used for street lighting purposes for each of these street lighting poles.

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

9 The one exception to this method is the investment in conductors and other associated
10 equipment used to serve customers on HTS-HV which was segmented to the Access segment
11 since it effectively comprises the service drop to these customers. This investment was then
12 directly assigned to this rate class. Although an analysis was performed to determine the
13 portion of E365 directly related to providing service to customers on Rate HTS-HV, no assets
14 were found.

15 **E366 - Underground Conduit**

16 These investments follow the functionalization and allocation of Account E367
17 underground Conductors and Devices.

18 **E367 - Underground Conductors and Devices**

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

21 **E368 - Line Transformers**

22 Investments in line transformers were functionalized to the Local Delivery segment.
23 The embedded costs of all line transformers in service were linked to the customers being
24 served by each type and size of transformer. The average cost, in dollars per kVA, of

1 transformer capacity was multiplied by the sum of the peak demand of each customer class to
2 arrive at a calculated total transformer investment by rate class. This value was then used as
3 an allocator of booked transformer investment.

4 **E369 - Services**

5 Investment in electric services was first classified as either minimum or excess
6 investment. This is done since the magnitude of the customer's use or peak demand in some
7 cases requires the use of a larger size service wire. Since the increase in costs above that of
8 the minimum sized service is driven by customer demands, they are more appropriately
9 demand related costs. They are termed excess costs and are segmented to the Local Delivery
10 Segment to be recovered through the rate component where other demand related costs are
11 recovered. The minimum investment was determined for subsets of each rate class, as the
12 installed cost of a service utilizing the minimum wire size installed for customers in that
13 subclass. This portion was segmented to the Access Segment for recovery through the Service
14 Charge. The subsets analyzed for Rate RS were comprised of the various type of housing
15 stock, including single family detached, single family attached, two family, three to four family
16 homes, five to nine family homes, and structures of ten or greater residential units. For the
17 demand rates of GLP and LPL, the subsets were determined by electrical demand. The excess
18 investment was determined as the additional cost, over the minimum cost, of the typical service
19 utilizing the wire size most commonly installed for customers on each rate class subset.

20 **E370 - Meters**

21 Given that new AMI meters are relatively the same cost for customers in each rate
22 class, the meter investment booked in FERC Account E370 was segmented to the
23 Measurement segment and allocated across the rates based upon the relative installed cost of
24 new meters.

1 **E373 – Street Light and Signal Systems**

2 The costs charged to this account include all street lighting luminaires, decorative street
3 lighting poles, and miscellaneous devices such as shrouds and brackets. All costs related to
4 street lighting luminaires and miscellaneous devices have been segmented to the Street
5 Lighting segment and are directly assigned to the two street lighting Rate Schedules BPL and
6 PSAL based upon the number and type of luminaires and other devices billed under each rate.
7 Local municipalities are only charged for the luminaires used for public street lighting in
8 overhead areas since the luminaires can be mounted on already existing distribution poles.
9 Since this is not the case in declared underground zones, in order not to burden the municipality
10 with the expense of the underground street lighting poles, standard underground poles have
11 been provided at no charge. The investment related to these poles provided at no charge has
12 been segmented and allocated in the same proportion as distribution plant excluding meters.
13 The investment in poles for other than these purposes have been segmented to the Street
14 Lighting Segment and directly assigned to the two street lighting Rate Schedules BPL and
15 PSAL based upon the number and type of poles billed under each rate.

16 **Asset Retirement Obligations**

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

21 **General, Common and Other Plant**

22 An accounting code, or Business Code, associated with the actual gross plant balances
23 indicating the department to which the plant is assigned was used to segment both the general

1 (Accounts E389 to E399) and common (Accounts C389 to C399) plant account items
2 (Schedule SS-E5, page 1). Each Business Code was then grouped by function to be allocated
3 based on cost causation. For example; a Description for office furniture and equipment was
4 added to the Customer Service segment and allocated in the same proportion as all Customer
5 Service activities. In other cases, where some of the facilities, such as vehicles, etc. used by
6 the Customer Operations Department are shared between groups that are responsible for meter
7 reading and those that provide general customer service (collections, phone inquiry, walk-in
8 payment centers, etc.), these investments were further split in the Cost of Service Study
9 between the Measurement segment and the Customer Service segment based on the proportion
10 of work performed by each group. In general, all general and common investments were
11 allocated to the rate schedules in the same proportion as the overall respective plant accounts
12 for each segment. Items for which no reasonable functionalization could be determined were
13 classified as “unassigned” and allocated in the same proportion as its associated plant account.
14 In other words, unassigned general plant followed general plant and unassigned common plant
15 followed common plant (general plant, common plant and other plant are shown on Schedule
16 SS-E5, pages 11-12.

17 **Depreciation Reserve**

18 The depreciation reserve associated with each Account was segmented and allocated
19 in the same proportion as its associated plant account (Schedule SS-E5, pages 15-18, lines 1 to
20 93).

21 **Adjustments to Develop Rate Base**

22 Adjustments to net plant used to develop Rate Base consist primarily of capital added
23 since the end of the COS year, working capital and deferred taxes for the distribution utility.

1 Most capital additions used allocated based upon distribution plant with other additions
2 allocated to total net plant. The capital rate base adjustment associated with the CEF-EC
3 program were allocated based upon the underlying meter costs for the RS and GLP rate
4 schedules. In addition, approximately \$440M of distribution net plant additions associated
5 with CEF-EC were reclassified into the CEF-EC adjustment, with a total CEF-EC adjustment
6 of approximately \$670 million. The underlying components of working capital were analyzed
7 and segmented according to their individual use. Working capital requirements associated
8 with Material and Supplies, Cash, Prepayments, and Working Funds were allocated and
9 segmented in the same proportion as the sum of O&M and capital additions (essentially cash
10 outlays) through the use of the allocator termed “EXPENDITURES.” Deferred taxes were
11 segmented and allocated in proportion to the related plant values. These adjustments are
12 indicated in Schedule SS-E5, pages 19-20, lines 1 to 36.

13 **Operating Revenues**

14 The values indicated in Schedule SS-E5, pages 3-4, line 56 entitled “Rate Revenue
15 from Customers” are the portion of the total target balanced revenue requirements necessary
16 to be recovered from rate-related revenues (from service charges, distribution charges,
17 minimum charges, etc.) at the proposed overall ROR, plus the increase in non-rate-related
18 revenues. The effects of other non-rate-related revenues are booked to Accounts E450 to E456
19 and are shown in Schedule SS-E5, pages 21-22, lines 10 to 11.

20 **Production Expenses**

21 Similar to the production plant items, there are no production expenses (Accounts E500
22 to E557) remaining on the Company’s books.

1 **Transmission O&M Expenses**

2 Similar to Transmission Plant, these items were excluded from the Cost of Service
3 study.

4 **Distribution O&M Expenses**

5 O&M expenses (Accounts E580 to E598) were generally segmented and allocated in
6 the same proportion as their associated plant account(s) (Schedule SS-E5, page 23-24, lines 14
7 to 48).

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

9 Expenses from a wide range of customer contact activities are booked to Accounts
10 E901 to E916. A separate analysis was performed on the costs charged to each of these
11 accounts to determine the best functionalization fit. The details of this account-by-account
12 functionalization can be found on Schedule SS-E5, pages 25-28, lines 59 to 109. The costs in
13 each of these accounts related to meter reading were segmented to the Measurement segment
14 and allocated on the basis of the costs to read meters for each rate class. The portion related
15 to billing was segmented to the Customer Service segment and allocated on the relative costs
16 of billing by rate class. The portion related to account maintenance activities (including
17 answering general questions, setting up new accounts, remittance processing, and collection
18 activities) was segmented to the Customer Service segment and allocated on the relative costs
19 of performing these activities by rate class. The portion of these expenses related to general
20 regulated utility responsibilities was segmented to the Local Delivery segment and allocated
21 on the relative costs of performing these activities by rate class. The portion of Customer
22 Records and Collection costs (Account E903 and E905) associated with costs to disconnect

1 customers for non-payment of bills (and their eventual reconnection) were segmented to the
2 Customer Service segment and allocated based upon the number of customers.

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

6 **Administrative and General (“A&G”) Expenses**

7 These expenses (Accounts E920-935) include an eclectic mix of types of expenditures,
8 which were analyzed separately to determine the best functionalization fit. The details of this
9 item-by-item functionalization can be found on Schedule SS-E5, pages 27-28, lines 115 to 127.

10 **Depreciation and Amortization Expenses**

11 All depreciation and amortization expenses were segmented and allocated in the same
12 proportion as their associated plant accounts (Schedule SS-E5, pages 29-30, lines 1 to 29).

13 **Pro Forma Expense Adjustments**

14 The pro forma adjustments the Company is proposing are summarized in Schedule
15 MPM-29 and detailed as Adjustments #1 to #24 in Schedules MPM-30 through MPM 53 of
16 Mr. McFadden’s direct testimony in this proceeding. With the exception of the pro forma
17 adjustments discussed below, the balance of the adjustments related to electric distribution are
18 included in the Cost of Service Study (Schedule SS-E5, pages 31-32, lines 11 to 45)

19 Each pro forma adjustment included in the Cost of Service Study was segmented and
20 allocated in the same proportion as the associated plant or O&M account(s). The Cost of
21 Service modeling of Pro-Forma #3 associated with Interest Synchronization, Pro-Forma #5
22 associated with Electric COLI Interest Expense, and Pro-Forma #7 associated with Gains and

1 Losses on Sales of Property all include the added income tax effects on revenue requirements
2 as an additional expense.

3 Pro-Forma #6 associated with Weather Normalization, Pro-Forma #15 associated with
4 Energy Strong II/IAP, Pro-Forma #19 associated with CEF-CE, Pro-Forma #21 associated
5 with CIP, and Pro-Forma #22 associated with TAC are excluded from the Cost of Service
6 Study (Schedule SS-E5) since these adjustments would be classified as revenue adjustments
7 and do not impact distribution costs.

8 **Taxes**

9 All Taxes and Tax Deductions were segmented and allocated in the same proportion as
10 their associated plant or O&M account(s). Details of these allocations are indicated on Page
11 35-44of Schedule SS-E5.

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 Strategic
5 Issues Committee, the Edison Electric Institute's Rates and Regulatory Affairs Committee
6 and the New Jersey Utility Association (NJUA) Finance and Regulatory Committee.

7 **EDUCATIONAL BACKGROUND**

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

LIST OF PRIOR TESTIMONIES					
Company	Utility	Docket	Testimony	Date	Case / Topic
Public Service Electric & Gas Company	E/G	TBD	written	Dec-23	Base Rate Proceeding / Cost of Service & Rate Design
Public Service Electric & Gas Company	E/G	QO23120874	written	Dec-23	Clean Energy Future - Energy Efficiency II Program
Public Service Electric & Gas Company	E/G	G018101112 and EO18101113	written	Nov-23	Clean Energy Future - Energy Efficiency Extension 2 Program
Public Service Electric & Gas Company	E	ER23110783	written	Nov-23	Infrastructure Advancement Program (IAP) - First Roll-In
Public Service Electric & Gas Company	E/G	ER23050273	written	Nov-23	Energy Strong II Program (Energy Strong II) - Fifth Roll-In
Public Service Electric & Gas Company	E/G	ER - 23090634 & GR - 23090635	written	Sep-23	Tax Adjustment Clauses (TACs)
Public Service Electric & Gas Company	E/G	GR23070448	written	Jul-23	COVID-19 Filing
Public Service Electric & Gas Company	E/G	ER23070423 & GR23070424	written	Jul-23	Green Programs Recovery Charge (GPRC)-Including CA, EEE, EEE Ext, S4A, SLII, S4AE, SLIII, EEE Ext 2, S4AEII, EE2017, and CEF-EE
Public Service Electric & Gas Company	E	ER - ER23060412	written	Jul-23	SPRC 2023
Public Service Electric & Gas Company	G	GR23060330	written	Jun-23	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	G	GR23060332	written	Jun-23	Conservation Incentive Program (GCIP)
Public Service Electric & Gas Company	E	ER23050273	written	May-23	Energy Strong II Program (Energy Strong II) - Fourth Roll-In
Public Service Electric & Gas Company	G	GR23030102	written	Mar-23	Gas System Modernization Program III (GSMPIII)
Public Service Electric & Gas Company	E	ER23020061	written	Feb-23	Electric Conservation Incentive Program (ECIP)
Public Service Electric & Gas Company	E/G	GR23010050	written	Jan-23	Remediation Adjustment Charge-RAC 30
Public Service Electric & Gas Company	E/G	GR23010009 and ER23010010	written	Jan-23	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	G	GR22120749	written	Dec-22	Gas System Modernization Program II (GSMPII) - Eighth Roll-In
Public Service Electric & Gas Company	E/G	ER22110669 & GR22110670	written	Nov-22	Energy Strong II Program (Energy Strong II) - Third Roll-In
Public Service Electric & Gas Company	E/G	ER22100667 & GR22100668	written	Oct-22	Tax Adjustment Clauses (TACs)
Public Service Electric & Gas Company	E/G	EO18101113 & GO18101112	written	Sep-22	Clean Energy Future - Energy Efficiency Extension Program
Public Service Electric & Gas Company	E/G	ER22070413 & GR22070414	written	Jul-22	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, EE17, S4AII, S4AEXT, S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER22060408	written	Jul-22	SPRC 2022
Public Service Electric & Gas Company	G	GR22060409	written	Jun-22	Gas System Modernization Program II (GSMPII) - Seventh Roll-In
Public Service Electric & Gas Company	G	GR22060367	written	Jun-22	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	G	GR22060362	written	Jun-22	Conservation Incentive Program (GCIP)
Public Service Electric & Gas Company	E/G	GR22030152	written	Mar-22	Remediation Adjustment Charge-RAC 29
Public Service Electric & Gas Company	E	ER22020035	written	Feb-22	Electric Conservation Incentive Program (ECIP)
Public Service Electric & Gas Company	G	GR21121256	written	Dec-21	Gas System Modernization Program II (GSMPII) - Sixth Roll-In
Public Service Electric & Gas Company	E	ER21121242	written	Dec-21	Solar Successor Incentive Program (SuSI)
Public Service Electric & Gas Company	E/G	EO21111211 & GO21111212	written	Nov-21	Infrastructure Advancement Program (IAP)
Public Service Electric & Gas Company	E/G	ER21111209 & GR21111210	written	Nov-21	Energy Strong II Program (Energy Strong II) - Second Roll-In
Public Service Electric & Gas Company	E/G	ER21101201 & GR21101202	written	Oct-21	Tax Adjustment Clauses (TACs)
Public Service Electric & Gas Company	E/G	ER21070965 & GR21070966	written	Jul-21	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, EE17, S4AII, S4AEXT, S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	G	ER21060952	written	Jun-21	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	G	GR21060949	written	Jun-21	Gas System Modernization Program II (GSMPII) - Fifth Roll-In
Public Service Electric & Gas Company	E	ER21060948	written	Jun-21	SPRC 2021
PSEG New Haven LLC	PSEG New Haven LLC	21-06-40	written	Jun-21	PSEG 2022 AFRR
Public Service Electric & Gas Company	G	GR21060882	written	Jun-21	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E	ER21050859	written	May-21	Community Solar Cost Recovery
Public Service Electric & Gas Company	G	GR20120771	written	Dec-20	Gas System Modernization Program II (GSMPII) - Forth Roll-In
Public Service Electric & Gas Company	E/G	GR20120763	written	Dec-20	Remediation Adjustment Charge-RAC 28
Public Service Electric & Gas Company	E	ER20120736	written	Nov-20	Energy Strong II Program (Energy Strong II) - First Roll-In
Public Service Electric & Gas Company	E/G	ER20100685 & GR20100686	written	Oct-20	Tax Adjustment Clauses (TACs)
Public Service Electric & Gas Company	E	ER20100658	written	Oct-20	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER20060467 & GR20060468	written	Jun-20	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, EE17, S4AII, S4AEXT, S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	G	GR20060464	written	Jun-20	Gas System Modernization Program II (GSMPII) - Third Roll-In
Public Service Electric & Gas Company	E	ER20060454	written	Jun-20	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR20060470	written	Jun-20	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	G	GR20060384	written	Jun-20	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E	ER20040324	written	Apr-20	Transitional Renewable Energy Certificate Program (TREC)
Public Service Electric & Gas Company	E/G	GR20010073	written	Jan-20	Remediation Adjustment Charge-RAC 27
Public Service Electric & Gas Company	G	GR19120002	written	Dec-19	Gas System Modernization Program II (GSMPII) - Second Roll-In
Public Service Electric & Gas Company	E/G	ER19091302 & GR19091303	written	Aug-19	Tax Adjustment Clauses (TACs)
Public Service Electric & Gas Company	E/G	ER19070850	written	Jul-19	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER19060764 & GR19060765	written	Jun-19	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4AII, S4AEXT, S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	G	GR19060766	written	Jun-19	Gas System Modernization Program II (GSMPII) - First Roll-In
Public Service Electric & Gas Company	G	GR19060761	written	Jun-19	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E	ER19060741	written	Jun-19	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	E/G	EO18060629 & GO18060630	oral	Jun-19	Energy Strong II / Revenue Requirements & Rate Design
Public Service Electric & Gas Company	G	GR19060698	written	May-19	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E	ER19040523	written	May-19	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	E/G	EO18101113 & GO18101112	oral	May-19	Clean Energy Future - Energy Efficiency Program Approval
Public Service Electric & Gas Company	E	ER19040530	written	Apr-19	Madison 4kV Substation Project (Madison & Marshall)
Public Service Electric & Gas Company	E/G	EO18101113 & GO18101112	written	Dec-18	Clean Energy Future - Energy Efficiency Program Approval
Public Service Electric & Gas Company	E/G	GR18121258	written	Nov-18	Remediation Adjustment Charge-RAC 26
Public Service Electric & Gas Company	E	EO18101115	written	Oct-18	Clean Energy Future - Energy Cloud Program (EC)
Public Service Electric & Gas Company	E	EO18101111	written	Oct-18	Clean Energy Future-Electric Vehicle And Energy Storage Programs (EVES)
Public Service Electric & Gas Company	G	GR18070831	written	Jul-18	Gas System Modernization Program (GSMP) - Third Roll-In
Public Service Electric & Gas Company	E/G	ER18070688 & GR18070689	written	Jun-18	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4AII, S4AEXT, S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER18060681	written	Jun-18	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR18060675	written	Jun-18	Weather Normalization Charge / Cost Recovery

LIST OF PRIOR TESTIMONIES

Company	Utility	Docket	Testimony	Date	Case / Topic
Public Service Electric & Gas Company	E/G	EO18060629 & GO18060630	written	Jun-18	Energy Strong II / Revenue Requirements & Rate Design
Public Service Electric & Gas Company	G	GR18060605	written	Jun-18	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER18040358 & GR18040359	written	Mar-18	Energy Strong / Revenue Requirements & Rate Design - Eighth Roll-in
Public Service Electric & Gas Company	E/G	ER18030231	written	Mar-18	Tax Cuts and Job Acts of 2017
Public Service Electric & Gas Company	E/G	GR18020093	written	Feb-18	Remediation Adjustment Charge-RAC 25
Public Service Electric & Gas Company	E/G	ER18010029 & GR18010030	written	Jan-18	Base Rate Proceeding / Cost of Service & Rate Design
Public Service Electric & Gas Company	E	ER17101027	written	Sep-17	Energy Strong / Revenue Requirements & Rate Design - Seventh Roll-in
Public Service Electric & Gas Company	G	GR17070776	written	Jul-17	Gas System Modernization Program II (GSMP II)
Public Service Electric & Gas Company	G	GR17070775	written	Jul-17	Gas System Modernization Program (GSMP) - Second Roll-In
Public Service Electric & Gas Company	G	GR17060720	written	Jul-17	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E/G	ER17070724 & GR17070725	written	Jul-17	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT, S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER17070723	written	Jul-17	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR17060593	written	Jun-17	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER17030324 & GR17030325	written	Mar-17	Energy Strong / Revenue Requirements & Rate Design - Sixth Roll-in
Public Service Electric & Gas Company	E/G	EO14080897	written	Mar-17	Energy Efficiency 2017 Program
Public Service Electric & Gas Company	E/G	ER17020136	written	Feb-17	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E/G	GR16111064	written	Nov-16	Remediation Adjustment Charge-RAC 24
Public Service Electric & Gas Company	E	ER16090918	written	Sep-16	Energy Strong / Revenue Requirements & Rate Design - Fifth Roll-in
Public Service Electric & Gas Company	E	EO16080788	written	Aug-16	Construction of Mason St Substation
Public Service Electric & Gas Company	E	ER16080785	written	Aug-16	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	G	GR16070711	written	Jul-16	Gas System Modernization Program (GSMP) - First Roll-In
Public Service Electric & Gas Company	G	GR16070617	written	Jul-16	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E/G	ER16070613 & GR16070614	written	Jul-16	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER16070616	written	Jul-16	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR16060484	written	Jun-16	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E	EO16050412	written	May-16	Solar 4 All Extension II (S4AllExt II) / Revenue Requirements & Rate Design
Public Service Electric & Gas Company	E/G	ER16030272 & GR16030273	written	Mar-16	Energy Strong / Revenue Requirements & Rate Design - Fourth Roll-in
Public Service Electric & Gas Company	E/G	GR15111294	written	Nov-15	Remediation Adjustment Charge-RAC 23
Public Service Electric & Gas Company	E	ER15101180	written	Sep-15	Energy Strong / Revenue Requirements & Rate Design - Third Roll-in
Public Service Electric & Gas Company	E/G	ER15070757 & GR15070758	written	Jul-15	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER15060754	written	Jul-15	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR15060748	written	Jul-15	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	G	GR15060646	written	Jun-15	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER15050558	written	May-15	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	ER15050558	written	May-15	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER15030389 & GR15030390	written	Mar-15	Energy Strong / Revenue Requirements & Rate Design - Second Roll-in
Public Service Electric & Gas Company	G	GR15030272	written	Feb-15	Gas System Modernization Program (GSMP)
Public Service Electric & Gas Company	E/G	GR14121411	written	Dec-14	Remediation Adjustment Charge-RAC 22
Public Service Electric & Gas Company	E/G	ER14091074	written	Sep-14	Energy Strong / Revenue Requirements & Rate Design - First Roll-in
Public Service Electric & Gas Company	E/G	EO14080897	written	Aug-14	EEE Ext II

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

**Exhibit P-9E
Schedule SS-E2
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		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>
1	RS			
	<u>Delivery</u>			
2	Service Charges	23,773.073	23,773.073	0.00
3	kWhr 0-600 June - September	3,516,236	3,484,965	-31,270.79
4	kWhr 0-600 October - May	6,004,936	6,024,935	19,998.83
5	kWhr Over 600 June - September	1,966,770	1,921,436	-45,333.99
6	kWhr Over 600 October - May	1,608,581	1,613,017	4,436.61
7	Total kWhrs	13,096,522	13,044,353	-52,169.34
8				
9	<u>Supply</u>			
10	BGS 0-600 June - September	3,361,440	3,331,905	-29,534.46
11	BGS 0-600 October - May	5,888,311	5,906,859	18,548.02
12	BGS Over 600 June - September	1,894,417	1,850,958	-43,458.77
13	BGS Over 600 October - May	1,575,510	1,579,452	3,942.62
14	Total BGS	12,719,677	12,669,174	-50,502.58
15				
16				
17	RHS			
	<u>Delivery</u>			
18	Service Charges	76.845	76.845	0.00
19	kWhr 0-600 June - September	12,550	12,457	-93.32
20	kWhr 0-600 October - May	24,818	24,996	178.07
21	kWhr Over 600 June - September	5,998	5,908	-89.84
22	kWhr Over 600 October - May	39,623	39,681	57.48
23	Total kWhrs	82,990	83,042	52.40
24				
25	<u>Supply</u>			
26	BGS 0-600 June - September	11,163	11,087	-76.21
27	BGS 0-600 October - May	24,173	24,333	159.92
28	BGS Over 600 June - September	6,501	6,414	-86.39
29	BGS Over 600 October - May	39,080	39,142	62.86
30	Total BGS	80,916	80,976	60.17

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

**Exhibit P-9E
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		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>
1	RLM			
	<u>Delivery</u>			
2	Service Charges	134,368	134,368	0.00
3	kWhr June - September On-Peak	37,548	37,120	-428.36
4	kWhr June - September Off-Peak	41,034	40,625	-409.75
5	kWhr October - May On-Peak	42,718	42,872	153.88
6	kWhr October - May Off-Peak	56,161	56,348	186.77
7	Total kWhrs	177,462	176,965	-497.47
8				
9	<u>Supply</u>			
10	BGS June - September On-Peak	35,282	34,909	-372.48
11	BGS June - September Off-Peak	42,021	42,136	115.11
12	BGS October - May On-Peak	38,709	38,361	-347.42
13	BGS October - May Off-Peak	55,172	55,311	138.78
14	Total BGS	171,183	170,717	-466.01
15				
16				
17	WH			
	<u>Delivery</u>			
18	kWhr June - September	157	157	0.00
19	kWhr October - May	366	366	0.06
20	Total kWhrs	523	523	0.07
21				
22	<u>Supply</u>			
23	BGS June - September	155	155	0.00
24	BGS October - May	360	360	0.06
25	Total BGS	515	515	0.06
26				
27				
28	WHS			
	<u>Delivery</u>			
29	Service Charges	0.129	0.129	0.00
30	kWhr June - September	1.895	1.895	0.00
31	kWhr October - May	6.318	6.318	0.00
32	Total kWhrs	8.213	8.213	0.00
33				
34	<u>Supply</u>			
35	BGS June - September	1.895	1.895	0.00
36	BGS October - May	6.318	6.318	0.00
37	Total BGS	8.213	8.213	0.00

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

**Exhibit P-9E
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		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>
1	HS			
	<u>Delivery</u>			
2	Service Charges	8,568	8,568	0.00
3	kWhr June - September	2,414	2,391	-22.85
4	kWhr October - May	7,927	7,960	32.44
5	Total kWhrs	10,341	10,350	9.60
6				
7	<u>Supply</u>			
8	BGS June - September	1,944	1,931	-13.42
9	BGS October - May	5,949	5,969	19.90
10	Total BGS	7,893	7,899	6.47
11				
12				
13	GLP			
	<u>Delivery</u>			
14	Service Charges	3,382.856	3,382.856	0.00
15	Annual Demand	26,346	26,280	-66.23
16	June - September Demand	9,772	9,697	-75.53
17	kWhr Other - June - September	2,603,595	2,583,201	-20,394.19
18	kWhr Other - October - May	4,476,412	4,478,018	1,605.87
19	kWhr Night Use - June - September	4,798	4,755	-43.08
20	kWhr Night Use - October - May	18,050	18,053	3.10
21	Total kWhrs	7,102,855	7,084,026	-18,828.29
22				
23	<u>Supply</u>			
24	Generation Capacity Obl - June - Septeml	6,834	6,788	-45.53
25	Generation Capacity Obl - October - May	12,568	12,573	4.86
26	Transmission Capacity Obl	17,497	17,460	-36.91
27	BGS June - September	1,892,199	1,877,715	-14,484.16
28	BGS October - May	3,362,114	3,363,254	1,140.63
29	BGS Night Use - June - September	3,358	3,327	-31.29
30	BGS Night Use - October - May	13,550	13,552	2.03
31	Total BGS	5,271,221	5,257,848	-13,372.79

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

**Exhibit P-9E
Schedule SS-E2
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		Actual Determinants	Weather Normalized (WN) Determinants	Variation From WN
1	LPL-S Delivery			
2	Service Charges	112,550	112,550	0.00
3	Annual Demand	25,488	25,474	-14.57
4	June - September Demand	9,219	9,172	-47.49
5	kWhr On-Peak - June - September	1,736,526	1,726,736	-9,789.82
6	kWhr Off-Peak - June - September	1,872,589	1,862,245	-10,344.54
7	kWhr On-Peak - October - May	3,306,817	3,312,787	5,970.73
8	kWhr Off-Peak - October - May	3,292,913	3,299,199	6,286.01
9	Total kWhrs	10,208,845	10,200,967	-7,877.62
10				
11	Supply			
12	Peak Load Share 0 - 499			
13	Generation Capacity Obl - June - Septeml	2,776	2,770	-6.05
14	Generation Capacity Obl - October - May	5,502	5,507	5.50
15	Transmission Capacity Obl	7,171	7,170	-0.60
16	BGS On-Peak - June - September	995,323	986,692	-8,631.66
17	BGS Off-Peak - June - September	570,003	567,722	-2,280.92
18	BGS On-Peak - October - May	2,094,550	2,096,520	1,970.09
19	BGS Off-Peak - October - May	1,096,054	1,097,057	1,003.30
20	Total BGS	4,755,930	4,747,990	-7,939.19
21				
22	Peak Load Share 500+			
23	Generation Capacity Obl - June - Septeml	561	560	-1.21
24	Generation Capacity Obl - October - May	1,426	1,427	1.12
25	Transmission Capacity Obl	1,760	1,760	-0.05
26	BGS June - September	258,582	257,776	-805.62
27				
28	BGS October - May	565,696	566,163	467.39
29				
30	Total BGS	824,278	823,939	-338.23

**Actual & Weather Normalized
Billing Determinants
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Schedule SS-E2
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		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>
1	LPL-P			
	<u>Delivery</u>			
2	Service Charges	9.366	9.366	0.00
3	Annual Demand	6,546	6,546	0.00
4	June - September Demand	2,456	2,456	0.00
5	kWhr On-Peak - June - September	500,122	500,122	0.00
6	kWhr Off-Peak - June - September	610,161	610,161	0.00
7	kWhr On-Peak - October - May	867,288	867,288	0.00
8	kWhr Off-Peak - October - May	967,215	967,215	0.00
9	Total kWhrs	2,944,785	2,944,785	0.00
10				
11	<u>Supply</u>			
12	Generation Capacity Obl - June - Septeml	485	485	0.00
13	Generation Capacity Obl - October - May	1,050	1,050	0.00
14	Transmission Capacity Obl	1,354	1,354	0.00
15	BGS June - September	116,282	116,282	0.00
16				
17	BGS October - May	123,903	123,903	0.00
18				
19	Total BGS	240,184	240,184	0.00
20				
21				
22	HTS-S			
	<u>Delivery</u>			
23	Service Charges	2.273	2.273	0.00
24	Annual Demand	11,771	11,771	0.00
25	June - September Demand	3,240	3,240	0.00
26	kWhr June - September	2,062,613	2,062,613	0.00
27				
28	kWhr October - May	2,478,938	2,478,938	0.00
29				
30	Total kWhrs	4,541,551	4,541,551	0.00
31				
32	<u>Supply</u>			
33	Generation Capacity Obl - June - Septeml	493	493	0.00
34	Generation Capacity Obl - October - May	947	947	0.00
35	Transmission Capacity Obl	1,258	1,258	0.00
36	BGS June - September	304,415	304,415	0.00
37				
38	BGS October - May	548,841	548,841	0.00
39				
40	Total BGS	853,255	853,255	0.00

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

**Exhibit P-9E
Schedule SS-E2
Page 6 of 7**

	<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>
1	HTS-HV <u>Delivery</u>		
2	Service Charges	0.196	0.00
3	Annual Demand	3,165	0.00
4	kWhr June - September	197,731	0.00
5			
6	kWhr October - May	238,260	0.00
7			
8	Total kWhrs	435,991	0.00
9			
10	<u>Supply</u>		
11	Generation Capacity Obl - June - Septeml	1	0.00
12	Generation Capacity Obl - October - May	5	0.00
13	Transmission Capacity Obl	6	0.00
14	BGS June - September	16,311	0.00
15			
16	BGS October - May	7,839	0.00
17			
18	Total BGS	24,149	0.00
19			
20			
21	BPL <u>Delivery</u>		
22	Lamp Charge:		
23	High Pressure Sodium	2,220.312	0.00
24	Metal Halide	285.516	0.00
25	Incandescent	142.200	0.00
26	Mercury Vapor	1,881.180	0.00
27	Fluorescent	-	0.00
28	Pole Charge	497.880	0.00
29	kWhr June - September	75,127	0.00
30	kWhr October - May	210,786	0.00
31	Total kWhrs	285,913	0.00
32			
33	<u>Supply</u>		
34	BGS June - September	61,732	0.00
35	BGS October - May	206,107	0.00
36	Total BGS	267,840	0.00

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

**Exhibit P-9E
Schedule SS-E2
Page 7 of 7**

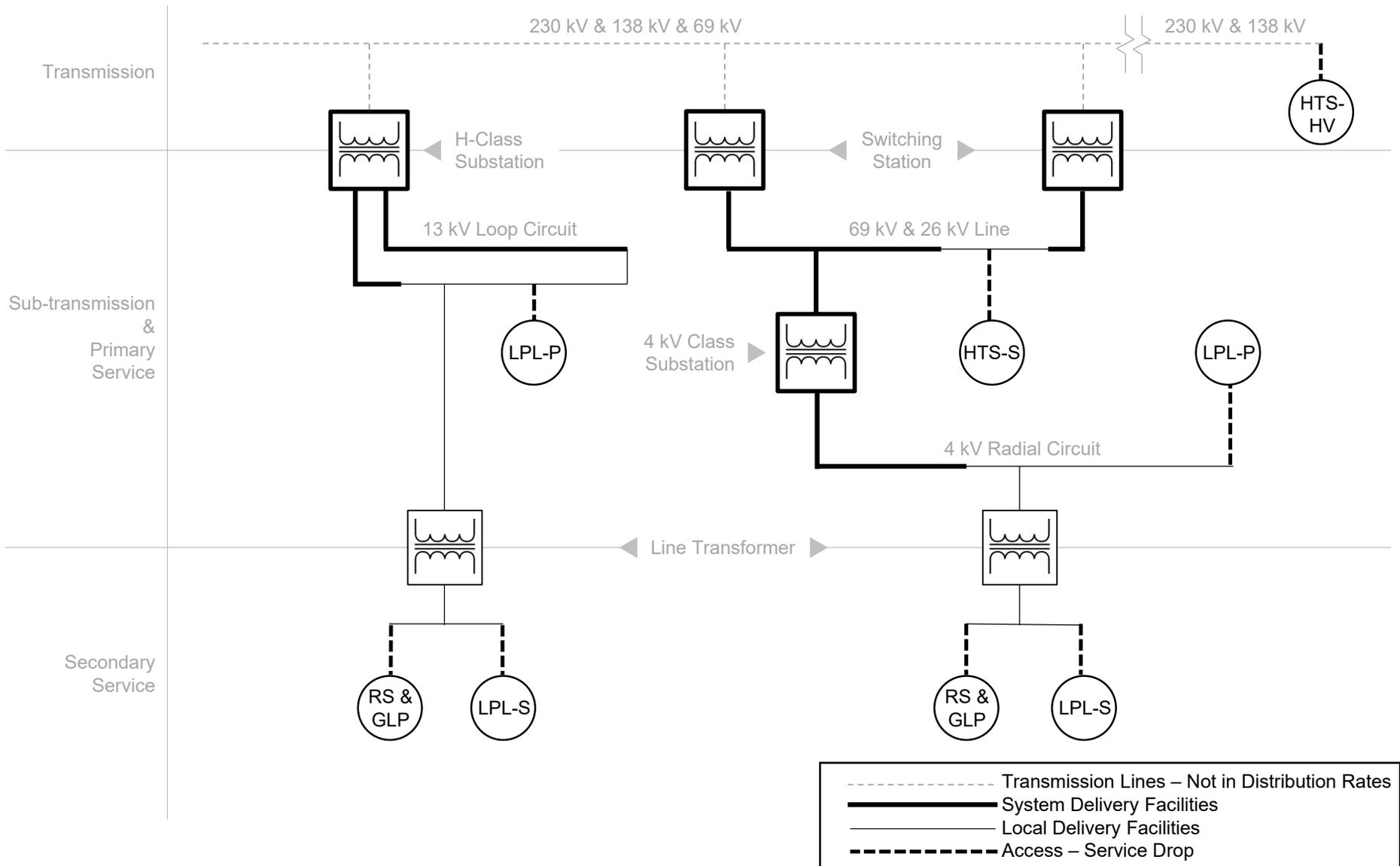
	<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>	
1	BPL-POF Delivery			
2	Lamp Charge:			
3	High Pressure Sodium	124.548	124.548	0.00
4	Metal Halide	1.476	1.476	0.00
5	Incandescent	6.048	6.048	0.00
6	Mercury Vapor	4.140	4.140	0.00
7	Fluorescent	0.024	0.024	0.00
8	Pole Charge	-	-	0.00
9	kWhr June - September	3,632	3,632	0.00
10	kWhr October - May	10,661	10,661	0.00
11	Total kWhrs	14,294	14,294	0.00
12				
13	Supply			
14	BGS June - September	3,513	3,513	0.00
15	BGS October - May	10,612	10,612	0.00
16	Total BGS	14,125	14,125	0.00
17				
18				
19	PSAL Delivery			
20	Lamp Charge:			
21	High Pressure Sodium	720.168	720.168	0.00
22	Metal Halide	175.692	175.692	0.00
23	Incandescent	0.792	0.792	0.00
24	Mercury Vapor	241.980	241.980	0.00
25	Fluorescent	-	-	0.00
26	Pole Charge	361.188	361.188	0.00
27	kWhr June - September	36,506	36,506	0.00
28	kWhr October - May	100,676	100,676	0.00
29	Total kWhrs	137,182	137,182	0.00
30				
31	Supply			
32	BGS June - September	32,074	32,074	0.00
33	BGS October - May	99,317	99,317	0.00
34	Total BGS	131,391	131,391	0.00

COS Adjustments

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

<u>line</u>	<u>FERC Account</u>	<u>Amount</u>	<u>Related to:</u>
Expenses			
1	E555 & E556 - Power supply expenses	\$ 1,882,177,949	BGS, NGC, & ZEC
3	E904 - Uncollectible Accounts	\$ 74,356,162	SBC
4	E905 - Misc Customer Accounts	\$ 132,818,250	USF/Lifeline
5	E908 - DSM Amortization	\$ 141,442,126	DSM Amortization
Amortizations			
7	E407.3 - RAC Amortization	\$ 24,795,430	RAC Amortization
8	E908 - BRC Amortization	\$ 48,257,435	E-BRC Amortization
Interest Charges			
9	E431 - Expense on Clauses	\$ 1,682,922	Interest Expense on all clauses
Current Tax Adjustments & Deductions			
10	CECL Reserve	\$ (158,427)	CECL
11	COVID Deferrals	\$ (2,144,328)	COVID
12	Clause - Deferred Fuel	\$ (542,814)	BGS
13	Clause - RAC (Environmental Clean Up)	\$ 1,574,751	RAC
14	Clause - Societal Benefits Clause (AAP)	\$ 624,526	SBC
15	Clause - Demographic Studies	\$ 5,963	GPRC
16	Clause - Navigant Studies	\$ 46,365	GPRC
Deferred Taxes			
17	CECL Reserve	\$ 158,427	CECL
18	COVID Deferrals	\$ 2,144,328	COVID
19	Clause - Deferred Fuel	\$ 542,814	BGS
20	Clause - RAC (Environmental Clean Up)	\$ (1,574,751)	RAC
21	Clause - Societal Benefits Clause (AAP)	\$ (624,526)	SBC
22	Clause - Demographic Studies	\$ (5,963)	GPRC

Graphical Representation of Electrical System Layout and Illustration of 2022 Electric COS Segmentation Methodology



**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	S	SUMMARY OF RESULTS								
2	S	DEVELOPMENT OF RETURN								
3	S									
4	S	RATE BASE								
5	S	Plant in Service								
6	S	Production Plant E310-E346	CALCULATED	0	0	0	0	0	0	
7	S	Transmission Plant E350-E359	CALCULATED	0	0	0	0	0	0	
8	S	Distribution Plant								
9	S	Land & Structures E360-E361	CALCULATED	9,992	1,494,083	64,215,985	50,674,255	12,335,104	12,212,381	
10	S	Station Equipment E362	CALCULATED	0	0	373,571,272	307,077,645	79,100,612	80,785,795	
11	S	Poles, Towers, and Fixtures E364	CALCULATED	104,180	2,886,640	196,638,373	159,785,302	41,257,161	64,610,311	
12	S	OH Conductors and Devices E365	CALCULATED	220,559	8,709,908	603,313,016	492,004,642	126,433,892	87,425,369	
13	S	UG Conductors E366	CALCULATED	53,911	881,281	101,503,167	82,463,239	21,271,683	18,783,951	
14	S	UG Conduits and Devices E367	CALCULATED	150,665	2,462,911	283,670,511	230,459,698	59,447,890	52,495,436	
15	S	Line Transformers E368	CALCULATED	224,770	2,148,246	222,857,213	207,839,938	0	0	
16	S	Services E369	CALCULATED	0	0	173,970,914	12,601,784	1,049,662	579,957	
17	S	Meters E370	CALCULATED	0	0	65,588,236	7,601,215	2,877,589	2,231,405	
18	S	Street Lighting E373	CALCULATED	4,609	97,549,871	12,139,877	9,279,168	2,053,508	1,923,610	
19	S	Asset Retirement Obligations E374	CALCULATED	9,786	271,155	18,471,153	15,009,373	3,875,476	6,069,146	
20	S	Other Distribution and Unallocated Plant	CALCULATED	0	0	0	0	0	0	
21	S	Total Distribution Plant	CALCULATED	778,473	116,404,096	2,115,939,717	1,574,796,259	349,702,577	327,117,359	
22	S	General Plant E389-E399	CALCULATED	32,130	4,804,328	84,623,844	64,682,602	14,314,455	13,408,968	
23	S	Common Plant C389-C399	CALCULATED	6,284	1,332,635	22,959,377	9,882,482	1,526,297	1,153,953	
24	S	Intangible Plant E301-E303, E399, C303-C390	CALCULATED	5,100	1,292,845	22,313,239	6,548,658	556,111	148,132	
25	S	Total Plant in Service	CALCULATED	821,986	123,833,904	2,245,836,177	1,655,910,001	366,099,439	341,828,412	
26	S									
27	S	Less: Reserve for Depreciation and Amortization	CALCULATED	223,683	31,039,060	616,155,185	420,676,004	92,737,788	84,253,932	
28	S	Plus: Rate Base Additions								
29	S	Working Capital	CALCULATED	466,745	16,746,702	216,687,907	153,380,805	33,854,976	29,888,817	
30	S	Plant Held for Future Use	CALCULATED	36	5,352	97,066	71,569	15,823	14,774	
31	S	Capital Stimulus	CALCULATED	0	0	0	0	0	0	
32	S	Other Rate Base Additions	CALCULATED	105,536	14,678,219	341,008,608	196,653,895	43,618,007	40,825,895	
33	S	Plus: Rate Base Deductions								
34	S	Customer Advances	CALCULATED	-17,170	-766,255	-11,942,471	-8,553,824	-1,871,130	-1,692,896	
35	S	Unbilled Revenue	CALCULATED	0	0	0	0	0	0	
36	S	Deferred Income Taxes and Credits	CALCULATED	-129,172	-19,457,858	-352,927,893	-260,195,453	-57,525,502	-53,709,906	
37	S	Other Rate Base Deductions	CALCULATED	-2,154	-85,062	-5,892,049	-4,804,994	-1,234,773	-853,810	
38	S									
39	S	TOTAL RATE BASE		1,022,124	103,915,941	1,816,712,160	1,311,785,994	290,219,052	272,047,354	
40	S									
41	S									
42	S									
43	S									
44	S									
45	S									
46	S									
47	S									
48	S									
49	S									
50	S	SUMMARY OF RESULTS								

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
101	RBP	E370 - Meters		0	0	0	0	0	0	0	0
102	RBP	Load profiling meters	KWHMETERX_04	0	0	0	0	0	0	0	0
103	RBP	Basic portion (minimum size)	METERSMIN_07	339,768,857	283,399,339	913,072	1,525,483	240,822	3,757	103,705	0
104	RBP	Excess portion	METERSEXC_04	25,652,585	0	0	0	0	0	0	0
105	RBP	Total Account E370		365,421,442	283,399,339	913,072	1,525,483	240,822	3,757	103,705	0
106	RBP										
107	RBP	E371 - Installations on Customer Premises	not_used	0	0	0	0	0	0	0	0
108	RBP										
109	RBP	E373 - Street Lighting & Signal Systems									
110	RBP	BPL luminaires & poles	DIR_BPL_02	340,539,607	0	0	0	0	0	0	340,539,607
111	RBP	PSAL luminaires & poles	DIR_PSA_02	96,860,656	0	0	0	0	0	0	0
112	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	61,626,889	32,782,049	169,794	295,554	127	2	49,305	2,239,999
113	RBP	Total Account E373		499,027,153	32,782,049	169,794	295,554	127	2	49,305	342,779,606
114	RBP										
115	RBP	E374 - Asset Retirement Obligations	E364PLT	96,512,525	51,017,258	251,306	464,200	0	0	106,222	967,449
116	RBP										
117	RBP	Other Distribution and Unallocated Plant									
118	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
119	RBP	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0	0
120	RBP										
121	RBP	TOTAL DISTRIBUTION PLANT		10,773,828,418	5,820,088,197	29,590,307	51,442,720	262,256	4,091	8,431,071	378,322,216
122	RBP										
123	RBP	GENERAL AND COMMON PLANT									
124	RBP	E390-E398 GENERAL PLANT									
125	RBP	Meter Related	METERPLT	0	0	0	0	0	0	0	0
126	RBP	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
127	RBP	Substation Related	E362PLT	0	0	0	0	0	0	0	0
128	RBP	Distribution Delivery	DISTPLTXMTR	429,584,593	228,514,914	1,183,591	2,060,226	885	14	343,694	15,614,435
129	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
130	RBP	Unassigned	GENPLT	0	0	0	0	0	0	0	0
131	RBP	Total Accounts E390-E398		429,584,593	228,514,914	1,183,591	2,060,226	885	14	343,694	15,614,435
132	RBP										
133	RBP	C389-C399 COMMON PLANT									
134	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
135	RBP	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
136	RBP	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0	0
137	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
138	RBP	Customer Service Related	CUSTSVSX	92,605,476	69,239,577	239,965	404,005	6,821	105	8,885	205,542
139	RBP	Distribution Delivery Related	DISTPLTXMTR	33,738,596	17,947,041	92,957	161,805	69	1	26,993	1,226,322
140	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
141	RBP	Unassigned	COMPLT	309,972	213,904	817	1,388	17	0	88	3,513
142	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
143	RBP	Total Accounts C389-C399		126,654,044	87,400,522	333,738	567,199	6,907	107	35,966	1,435,377
144	RBP										
145	RBP	TOTAL GENERAL AND COMMON PLANT		556,238,637	315,915,436	1,517,329	2,627,425	7,792	120	379,660	17,049,812
146	RBP										
147	RBP	ELECTRIC PLANT IN SERVICE CONTINUED									
148	RBP										
149	RBP	INTANGIBLE PLANT - E301-E303									
150	RBP	Customer Service Related	CUSTSVSX	40,584,928	30,344,677	105,166	177,058	2,989	46	3,894	90,080

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
101	RBP	E370 - Meters		0	0	0	0	0	0	0
102	RBP	Load profiling meters	KWHMETERX_04	0	0	0	0	0	0	0
103	RBP	Basic portion (minimum size)	METERSMIN_07	0	0	45,701,890	4,023,662	1,050,400	1,869,908	936,819
104	RBP	Excess portion	METERSEXC_04	0	0	19,886,346	3,577,553	1,827,189	361,497	0
105	RBP	Total Account E370		0	0	65,588,236	7,601,215	2,877,589	2,231,405	936,819
106	RBP									
107	RBP	E371 - Installations on Customer Premises	not_used	0	0	0	0	0	0	0
108	RBP									
109	RBP	E373 - Street Lighting & Signal Systems								
110	RBP	BPL luminaires & poles	DIR_BPL_02	0	0	0	0	0	0	0
111	RBP	PSAL luminaires & poles	DIR_PSAL_02	0	96,860,656	0	0	0	0	0
112	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	4,609	689,214	12,139,877	9,279,168	2,053,508	1,923,610	73
113	RBP	Total Account E373		4,609	97,549,871	12,139,877	9,279,168	2,053,508	1,923,610	73
114	RBP									
115	RBP	E374 - Asset Retirement Obligations	E364PLT	9,786	271,155	18,471,153	15,009,373	3,875,476	6,069,146	0
116	RBP									
117	RBP	Other Distribution and Unallocated Plant								
118	RBP	Not Used	not_used	0	0	0	0	0	0	0
119	RBP	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0
120	RBP									
121	RBP	TOTAL DISTRIBUTION PLANT		778,473	116,404,096	2,115,939,717	1,574,796,259	349,702,577	327,117,359	949,079
122	RBP									
123	RBP	GENERAL AND COMMON PLANT								
124	RBP	E390-E398 GENERAL PLANT								
125	RBP	Meter Related	METERPLT	0	0	0	0	0	0	0
126	RBP	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0
127	RBP	Substation Related	E362PLT	0	0	0	0	0	0	0
128	RBP	Distribution Delivery	DISTPLTXMTR	32,130	4,804,328	84,623,844	64,682,602	14,314,455	13,408,968	506
129	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
130	RBP	Unassigned	GENPLT	0	0	0	0	0	0	0
131	RBP	Total Accounts E390-E398		32,130	4,804,328	84,623,844	64,682,602	14,314,455	13,408,968	506
132	RBP									
133	RBP	C389-C399 COMMON PLANT								
134	RBP	Not Used	not_used	0	0	0	0	0	0	0
135	RBP	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
136	RBP	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0
137	RBP	Not Used	not_used	0	0	0	0	0	0	0
138	RBP	Customer Service Related	CUSTSVSX	3,745	952,052	16,257,022	4,778,271	398,336	98,019	13,129
139	RBP	Distribution Delivery Related	DISTPLTXMTR	2,523	377,321	6,646,164	5,080,024	1,124,225	1,053,110	40
140	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
141	RBP	Unassigned	COMPLT	15	3,261	56,191	24,186	3,735	2,824	32
142	RBP	Not Used	not_used	0	0	0	0	0	0	0
143	RBP	Total Accounts C389-C399		6,284	1,332,635	22,959,377	9,882,482	1,526,297	1,153,953	13,202
144	RBP									
145	RBP	TOTAL GENERAL AND COMMON PLANT		38,413	6,136,963	107,583,221	74,565,084	15,840,751	14,562,921	13,708
146	RBP									
147	RBP	ELECTRIC PLANT IN SERVICE CONTINUED								
148	RBP									
149	RBP	INTANGIBLE PLANT - E301-E303								
150	RBP	Customer Service Related	CUSTSVSX	1,641	417,243	7,124,741	2,094,107	174,573	42,957	5,754

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
151	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
152	RBP	TOTAL INTANGIBLE PLANT		40,584,928	30,344,677	105,166	177,058	2,989	46	3,894	90,080
153	RBP										
154	RBP	C303 - INTANGIBLE PLANT									
155	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
156	RBP	Meter Reading	MRCOST_07	1,212,800	954,739	3,317	5,542	63	1	75	0
157	RBP	Customer Service Related	CUSTSVSX	84,635,615	63,280,644	219,313	369,235	6,234	96	8,121	187,853
158	RBP	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
159	RBP	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
160	RBP	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
161	RBP	E399.1 Asset Retirement Obligations	GENPLT	490,552	260,946	1,352	2,353	1	0	392	17,830
162	RBP	TOTAL ACCOUNTS C303-C390.4,E399		86,338,967	64,496,329	223,981	377,130	6,298	97	8,588	205,683
163	RBP										
164	RBP	TOTAL INTANGIBLE PLANT		126,923,895	94,841,006	329,148	554,187	9,288	143	12,483	295,763
165	RBP										
166	RBP	TOTAL ELECTRIC PLANT IN SERVICE		11,456,990,950	6,230,844,640	31,436,784	54,624,332	279,335	4,355	8,823,214	395,667,792

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
151	RBP	Not Used	not_used	0	0	0	0	0	0	0
152	RBP	TOTAL INTANGIBLE PLANT		1,641	417,243	7,124,741	2,094,107	174,573	42,957	5,754
153	RBP									
154	RBP	C303 - INTANGIBLE PLANT								
155	RBP	Not Used	not_used	0	0	0	0	0	0	0
156	RBP	Meter Reading	MRCOST_07	0	0	233,962	13,647	1,137	279	38
157	RBP	Customer Service Related	CUSTSVSX	3,422	870,116	14,857,902	4,367,041	364,055	89,583	12,000
158	RBP	Distribution Related	INTANGPLT	0	0	0	0	0	0	0
159	RBP	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0
160	RBP	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0
161	RBP	E399.1 Asset Retirement Obligations	GENPLT	37	5,486	96,634	73,862	16,346	15,312	1
162	RBP	TOTAL ACCOUNTS C303-C390.4,E399		3,459	875,602	15,188,498	4,454,551	381,537	105,174	12,038
163	RBP									
164	RBP	TOTAL INTANGIBLE PLANT		5,100	1,292,845	22,313,239	6,548,658	556,111	148,132	17,792
165	RBP									
166	RBP	TOTAL ELECTRIC PLANT IN SERVICE		821,986	123,833,904	2,245,836,177	1,655,910,001	366,099,439	341,828,412	980,578

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
51	RBD	DEPRECIATION RESERVE & AMORT CONTINUED									
52	RBD	Other Plant Unallocated - Reserve									
53	RBD	Not Used	not_used	0	0	0	0	0	0	0	
54	RBD	Not Used	not_used	0	0	0	0	0	0	0	
55	RBD	Total Other Plant Unallocated - Reserve		0	0	0	0	0	0	0	
56	RBD										
57	RBD	Not Used	not_used	0	0	0	0	0	0	0	
58	RBD	Not Used	not_used	0	0	0	0	0	0	0	
59	RBD	Not Used	not_used	0	0	0	0	0	0	0	
60	RBD										
61	RBD	TOTAL DISTRIBUTION PLANT RESERVE		2,813,507,566	1,554,589,322	7,968,078	13,578,486	99,321	1,549	2,210,530	90,792,298
62	RBD										
63	RBD	GENERAL AND COMMON PLANT RESERVE									
64	RBD	E390-E398 GENERAL PLANT - RESERVE									
65	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	
66	RBD	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	
67	RBD	Substation Related	E362PLT	0	0	0	0	0	0	0	
68	RBD	Distribution Delivery Related	DISTPLTXMTR	156,424,740	83,209,190	430,981	750,191	322	5	125,149	5,685,688
69	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	
70	RBD	Unassigned	GENPLT	0	0	0	0	0	0	0	
71	RBD	Total Accounts E390-E398 Reserve		156,424,740	83,209,190	430,981	750,191	322	5	125,149	5,685,688
72	RBD										
73	RBD	C389-C399 COMMON PLANT RESERVE									
74	RBD	Not Used	not_used	0	0	0	0	0	0	0	
75	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	
76	RBD	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0	
77	RBD	Not Used	not_used	0	0	0	0	0	0	0	
78	RBD	Customer Service Related	CUSTSVSX	46,782,308	34,978,355	121,225	204,095	3,446	53	4,489	103,836
79	RBD	Distribution Delivery Related	DISTPLTXMTR	19,175,874	10,200,490	52,833	91,965	39	1	15,342	697,000
80	RBD	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0	
81	RBD	Unassigned	COMPLT	0	0	0	0	0	0	0	
82	RBD	Not Used	not_used	0	0	0	0	0	0	0	
83	RBD	Total Accounts C389-C399 Reserve		65,958,182	45,178,845	174,059	296,060	3,485	54	19,831	800,836
84	RBD										
85	RBD	C303 - INTANGIBLE PLANT									
86	RBD	Not Used	not_used	0	0	0	0	0	0	0	
87	RBD	Meter Reading	MRCOST_07	623,486	490,820	1,705	2,849	33	1	39	0
88	RBD	Customer Service Related	CUSTSVSX	46,570,192	34,819,759	120,676	203,169	3,430	53	4,468	103,365
89	RBD	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	
90	RBD	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	
91	RBD	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	
92	RBD	E399.1 Asset Retirement Obligations	GENPLT	490,552	260,946	1,352	2,353	1	0	392	17,830
93	RBD	Total Accounts C303-C390.4,E399		47,684,230	35,571,526	123,732	208,371	3,464	53	4,900	121,195
94	RBD										
95	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		3,099,332,698	1,730,330,862	8,737,683	14,901,854	107,752	1,679	2,361,921	97,434,992
96	RBD										
97	RBD	NET ELECTRIC PLANT IN SERVICE		8,357,658,252	4,500,513,778	22,699,101	39,722,478	171,583	2,675	6,461,292	298,232,800

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
51	RBD	DEPRECIATION RESERVE & AMORT CONTINUED								
52	RBD	Other Plant Unallocated - Reserve								
53	RBD	Not Used	not_used	0	0	0	0	0	0	0
54	RBD	Not Used	not_used	0	0	0	0	0	0	0
55	RBD	Total Other Plant Unallocated - Reserve		0	0	0	0	0	0	0
56	RBD									
57	RBD	Not Used	not_used	0	0	0	0	0	0	0
58	RBD	Not Used	not_used	0	0	0	0	0	0	0
59	RBD	Not Used	not_used	0	0	0	0	0	0	0
60	RBD									
61	RBD	TOTAL DISTRIBUTION PLANT RESERVE		206,100	27,947,981	562,192,220	388,525,022	86,400,229	78,641,825	354,604
62	RBD									
63	RBD	GENERAL AND COMMON PLANT RESERVE								
64	RBD	E390-E398 GENERAL PLANT - RESERVE								
65	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
66	RBD	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0
67	RBD	Substation Related	E362PLT	0	0	0	0	0	0	0
68	RBD	Distribution Delivery Related	DISTPLTXMTR	11,699	1,749,401	30,814,100	23,552,891	5,212,326	4,882,611	184
69	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
70	RBD	Unassigned	GENPLT	0	0	0	0	0	0	0
71	RBD	Total Accounts E390-E398 Reserve		11,699	1,749,401	30,814,100	23,552,891	5,212,326	4,882,611	184
72	RBD									
73	RBD	C389-C399 COMMON PLANT RESERVE								
74	RBD	Not Used	not_used	0	0	0	0	0	0	0
75	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
76	RBD	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0
77	RBD	Not Used	not_used	0	0	0	0	0	0	0
78	RBD	Customer Service Related	CUSTSVSX	1,892	480,956	8,212,700	2,413,881	201,231	49,517	6,633
79	RBD	Distribution Delivery Related	DISTPLTXMTR	1,434	214,456	3,777,454	2,887,314	638,971	598,552	23
80	RBD	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0
81	RBD	Unassigned	COMPLT	0	0	0	0	0	0	0
82	RBD	Not Used	not_used	0	0	0	0	0	0	0
83	RBD	Total Accounts C389-C399 Reserve		3,326	695,413	11,990,155	5,301,194	840,202	648,069	6,655
84	RBD									
85	RBD	C303 - INTANGIBLE PLANT								
86	RBD	Not Used	not_used	0	0	0	0	0	0	0
87	RBD	Meter Reading	MRCOST_07	0	0	120,277	7,016	584	144	19
88	RBD	Customer Service Related	CUSTSVSX	1,883	478,776	8,175,463	2,402,936	200,319	49,292	6,603
89	RBD	Distribution Related	INTANGPLT	0	0	0	0	0	0	0
90	RBD	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0
91	RBD	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0
92	RBD	E399.1 Asset Retirement Obligations	GENPLT	37	5,486	96,634	73,862	16,346	15,312	1
93	RBD	Total Accounts C303-C390.4,E399		1,920	484,262	8,392,374	2,483,814	217,249	64,748	6,623
94	RBD									
95	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		223,683	31,039,060	616,155,185	420,676,004	92,737,788	84,253,932	370,301
96	RBD									
97	RBD	NET ELECTRIC PLANT IN SERVICE		598,304	92,794,843	1,629,680,992	1,235,233,997	273,361,651	257,574,480	610,278

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS								
			Total Company	RS	RHS	RLM	WH	WHS	HS	BPL	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	RBO	ADDITIONS AND DEDUCTIONS TO RATE BASE									
2	RBO										
3	RBO	PLUS: ADDITIONS TO RATE BASE									
4	RBO										
5	RBO	Working Capital									
6	RBO	Cash (lead/lag)	EXPENDITURES	925,712,100	519,881,726	2,393,415	4,245,733	59,565	928	625,414	36,311,109
7	RBO	Materials and Supplies	EXPENDITURES	227,211,892	127,602,643	587,453	1,042,096	14,620	228	153,505	8,912,399
8	RBO	Prepayments	EXPENDITURES	500,266	280,951	1,293	2,294	32	1	338	19,623
9	RBO	Working Funds	EXPENDITURES								
10	RBO	Total Working Capital		1,153,424,258	647,765,319	2,982,162	5,290,124	74,217	1,156	779,257	45,243,131
11	RBO	Net Plant Adds - Distribution	DISTPLT	1,016,196,832	548,955,762	2,790,983	4,852,122	24,736	386	795,226	35,683,679
12	RBO	Plant Held for Future Use	TOTPLT	495,177	269,300	1,359	2,361	12	0	381	17,101
13	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0	0	0
14	RBO	Net Plant Adds - General & Other	TOTPLTNET	286,198,206	154,114,816	777,304	1,360,250	5,876	92	221,259	10,212,632
15	RBO	CEF-EC Adjustment	ECPRO_07	670,378,464	587,103,967	1,891,565	3,160,266	498,899	7,783	214,841	
16	RBO	CEF-EV Adjustment	TOTREV	43,223,143	24,509,919	114,321	202,509	3,065	48	29,793	1,459,758
17	RBO	TOTAL ADDITIONS TO RATE BASE		3,169,916,080	1,962,719,084	8,557,694	14,867,631	606,805	9,464	2,040,757	92,616,302
18	RBO										
19	RBO										
20	RBO	PLUS: DEDUCTIONS TO RATE BASE									
21	RBO										
22	RBO	Customer Advances for Construction	REVREQ	(63,735,780)	(36,212,594)	(168,905)	(299,200)	(4,529)	(71)	(43,798)	(2,156,744)
23	RBO	Unbilled Revenue	TOTREV								
24	RBO	IAP Adjustment	E365PLT	(27,893,945)	(14,720,401)	(66,521)	(141,432)			(25,826)	(66,923)
25	RBO	Deferred Income Taxes and Credits									
26	RBO	ADIT Test/Post year	TOTPLT								
27	RBO	Liberalized Depreciation	TOTPLT	(2,247,763)	(1,222,438)	(6,168)	(10,717)	(55)	(1)	(1,731)	(77,627)
28	RBO	Cost of Removal	TOTPLT	15,629,066	8,499,813	42,885	74,516	381	6	12,036	539,751
29	RBO	3% Investment Tax Credit	DISTPLT								
30	RBO	Computer Software	INTANGPLT								
31	RBO	Capitalized Interest	TOTPLTNET	312,066	168,044	848	1,483	6	0	241	11,136
32	RBO	NJ Corporate Business Tax	TOTPLTNET	6,378,736	3,434,885	17,324	30,317	131	2	4,931	227,617
33	RBO	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,820,476,207)	(990,059,647)	(4,995,196)	(8,679,617)	(44,385)	(692)	(1,401,978)	(62,870,243)
34	RBO	Total Deferred Income Taxes and Credits		(1,800,404,102)	(979,179,343)	(4,940,307)	(8,584,018)	(43,922)	(685)	(1,386,500)	(62,169,366)
35	RBO										
36	RBO	TOTAL DEDUCTIONS TO RATE BASE		(1,892,033,827)	(1,030,112,338)	(5,175,733)	(9,024,650)	(48,451)	(755)	(1,456,124)	(64,393,033)
37	RBO										
38	RBO										
39	RBO	TOTAL RATE BASE		9,635,540,505	5,433,120,523	26,081,061	45,565,460	729,937	11,384	7,045,925	326,456,069

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	RBO	ADDITIONS AND DEDUCTIONS TO RATE BASE								
2	RBO									
3	RBO	PLUS: ADDITIONS TO RATE BASE								
4	RBO									
5	RBO	Working Capital								
6	RBO	Cash (lead/lag)	EXPENDITURES	374,599	13,440,522	173,908,790	123,099,949	27,171,235	23,988,085	211,030
7	RBO	Materials and Supplies	EXPENDITURES	91,944	3,298,916	42,685,134	30,214,332	6,669,058	5,887,768	51,796
8	RBO	Prepayments	EXPENDITURES	202	7,263	93,982	66,525	14,684	12,963	114
9	RBO	Working Funds	EXPENDITURES							
10	RBO	Total Working Capital		466,745	16,746,702	216,687,907	153,380,805	33,854,976	29,888,817	262,941
11	RBO	Net Plant Adds - Distribution	DISTPLT	73,426	10,979,335	199,577,268	148,536,148	32,984,250	30,853,993	89,518
12	RBO	Plant Held for Future Use	TOTPLT	36	5,352	97,066	71,569	15,823	14,774	42
13	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0	0
14	RBO	Net Plant Adds - General & Other	TOTPLTNET	20,488	3,177,651	55,806,514	42,299,140	9,360,949	8,820,336	20,898
15	RBO	CEF-EC Adjustment	ECPRO_07			77,501,143				
16	RBO	CEF-EV Adjustment	TOTREV	11,621	521,233	8,123,682	5,818,608	1,272,807	1,151,567	4,213
17	RBO	TOTAL ADDITIONS TO RATE BASE		572,316	31,430,272	557,793,581	350,106,270	77,488,806	70,729,486	377,612
18	RBO									
19	RBO									
20	RBO	PLUS: DEDUCTIONS TO RATE BASE								
21	RBO									
22	RBO	Customer Advances for Construction	REVREQ	(17,170)	(766,255)	(11,942,471)	(8,553,824)	(1,871,130)	(1,692,896)	(6,193)
23	RBO	Unbilled Revenue	TOTREV							
24	RBO	IAP Adjustment	E365PLT	(2,154)	(85,062)	(5,892,049)	(4,804,994)	(1,234,773)	(853,810)	
25	RBO	Deferred Income Taxes and Credits								
26	RBO	ADIT Test/Post year	TOTPLT							
27	RBO	Liberalized Depreciation	TOTPLT	(161)	(24,295)	(440,614)	(324,875)	(71,826)	(67,064)	(192)
28	RBO	Cost of Removal	TOTPLT	1,121	168,928	3,063,660	2,258,911	499,415	466,306	1,338
29	RBO	3% Investment Tax Credit	DISTPLT							
30	RBO	Computer Software	INTANGPLT							
31	RBO	Capitalized Interest	TOTPLTNET	22	3,465	60,850	46,122	10,207	9,618	23
32	RBO	NJ Corporate Business Tax	TOTPLTNET	457	70,823	1,243,806	942,756	208,635	196,586	466
33	RBO	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(130,611)	(19,676,779)	(356,855,595)	(263,118,368)	(58,171,934)	(54,315,351)	(155,811)
34	RBO	Total Deferred Income Taxes and Credits		(129,172)	(19,457,858)	(352,927,893)	(260,195,453)	(57,525,502)	(53,709,906)	(154,177)
35	RBO									
36	RBO	TOTAL DEDUCTIONS TO RATE BASE		(148,496)	(20,309,175)	(370,762,413)	(273,554,272)	(60,631,405)	(56,256,612)	(160,370)
37	RBO									
38	RBO									
39	RBO	TOTAL RATE BASE		1,022,124	103,915,941	1,816,712,160	1,311,785,994	290,219,052	272,047,354	827,520

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION							
				Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	REV	OPERATING REVENUES									
2	REV										
3	REV	SALES REVENUES									
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,862,881,345	1,058,428,504	4,936,781	8,745,067	132,375	2,062	1,280,136	63,037,732
5	REV	Not Used	not_used	0	0	0	0	0	0	0	0
6	REV	Not Used	not_used	0	0	0	0	0	0	0	0
7	REV	TOTAL SALES OF ELECTRICITY		1,862,881,345	1,058,428,504	4,936,781	8,745,067	132,375	2,062	1,280,136	63,037,732
8	REV										
9	REV	OTHER OPERATING REVENUES									
10	REV	450-Forfeited Discounts	REVLATEP	3,653,078	0	0	0	0	0	6,432	0
11	REV	456-Other Electric Revenues	TOTREV	21,451,361	12,164,111	56,737	100,504	1,521	24	14,786	724,468
12	REV	Not Used	not_used	0	0	0	0	0	0	0	0
13	REV	Not Used	not_used	0	0	0	0	0	0	0	0
14	REV	TOTAL OTHER OPERATING REV		25,104,439	12,164,111	56,737	100,504	1,521	24	21,218	724,468
15	REV										
16	REV	OTHER REVENUE SOURCES									
17	REV	Not Used	not_used	0	0	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0	0	0
19	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	0
20	REV										
21	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	0
22	REV										
23	REV	TOTAL OPERATING REVENUES		1,887,985,784	1,070,592,616	4,993,518	8,845,571	133,897	2,086	1,301,354	63,762,201

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	REV	OPERATING REVENUES								
2	REV									
3	REV	SALES REVENUES								
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		501,853	22,396,231	349,056,779	250,012,787	54,689,734	49,480,290	181,014
5	REV	Not Used	not_used	0	0	0	0	0	0	0
6	REV	Not Used	not_used	0	0	0	0	0	0	0
7	REV	TOTAL SALES OF ELECTRICITY		501,853	22,396,231	349,056,779	250,012,787	54,689,734	49,480,290	181,014
8	REV									
9	REV	OTHER OPERATING REVENUES								
10	REV	450-Forfeited Discounts	REVLATEP	0	112,523	1,753,730	1,256,113	274,772	248,599	909
11	REV	456-Other Electric Revenues	TOTREV	5,768	258,684	4,031,730	2,887,737	631,686	571,515	2,091
12	REV	Not Used	not_used	0	0	0	0	0	0	0
13	REV	Not Used	not_used	0	0	0	0	0	0	0
14	REV	TOTAL OTHER OPERATING REV		5,768	371,208	5,785,460	4,143,850	906,458	820,114	3,000
15	REV									
16	REV	OTHER REVENUE SOURCES								
17	REV	Not Used	not_used	0	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0	0
19	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0
20	REV									
21	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
22	REV									
23	REV	TOTAL OPERATING REVENUES		507,620	22,767,438	354,842,239	254,156,637	55,596,191	50,300,403	184,015

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
51	E	OPERATION & MAINTENANCE EXPENSE CONTINUED								
52	E									
53	E	TOTAL DISTRIBUTION PLANT O&M EXPENSES		353,726	4,114,111	32,897,377	34,084,705	7,301,654	5,703,617	21,041
54	E									
55	E	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		353,726	4,114,111	32,897,377	34,084,705	7,301,654	5,703,617	21,041
56	E									
57	E									
58	E	CUSTOMER ACCOUNTS EXPENSES								
59	E	E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0
60	E	E902 Meter Reading								
61	E	- Meter O&M	METERPLT	0	0	0	0	0	0	0
62	E	- Meter Reading	MRCOST_07	0	0	3,597,205	209,825	17,477	4,294	578
63	E	- Billing	BILLING_06	0	0	0	0	0	0	0
64	E	- Remaining	MRCOST_07	0	0	-109,456	-6,385	-532	-131	-18
65	E	E903 Customer Records and Collection								
66	E	- SONP/RNP	CUSTAVG_06	21	5,530	67,629	2,235	186	46	6
67	E	- Meter O&M	METERPLT	0	0	0	0	0	0	0
68	E	- Meter Reading	MRCOST_07	0	0	102,832	5,998	500	123	17
69	E	- Billing	BILLING_06	4	1,173	14,345	5,545	462	113	15
70	E	- Acct Maint related	ACCTMAINT_06	33	8,785	967,013	227,454	18,946	4,655	626
71	E	- Utility work related	UTILWORK_04	99	14,413	238,105	17,580	1,588	445	38
72	E	- Remaining	BILLING_06	3,660	960,714	11,749,958	4,542,099	378,333	92,955	12,508
73	E	Not used	not_used	0	0	0	0	0	0	0
74	E	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0	0
75	E	E905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0	0
76	E	TOTAL CUSTOMER ACCTS EXPENSE		3,818	990,615	16,627,629	5,004,352	416,960	102,501	13,770
77	E									
78	E									
79	E	CUSTOMER SERVICE & INFO EXPENSES								
80	E	E907 & 908 - Cust Svs & Info								
81	E	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0	0
82	E	- Acct Maint related	ACCTMAINT_06	10	2,673	294,253	69,212	5,765	1,416	191
83	E	- Utility work related	UTILWORK_04	79	11,488	189,785	14,013	1,266	355	30
84	E	- Sales	SALES_06	0	0	0	0	0	0	0
85	E	- Billing	BILLING_06	2	598	7,314	2,827	236	58	8
86	E	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0
87	E	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	0
88	E	E910 - Misc Cust Svs & Info								
89	E	- Utility work related	UTILWORK_04	108	15,771	260,539	19,237	1,737	487	41
90	E	- Acct Maint related	ACCTMAINT_06	3	782	86,103	20,253	1,687	414	56
91	E	- Not used	not_used	0	0	0	0	0	0	0
92	E	- Not used	not_used	0	0	0	0	0	0	0
93	E	- Not used	not_used	0	0	0	0	0	0	0
94	E	- Not used	not_used	0	0	0	0	0	0	0
95	E	- Remaining	BILLING_06	12	3,186	38,970	15,064	1,255	308	41
96	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		214	34,498	876,964	140,606	11,945	3,040	367
97	E									
98	E									
99	E									
100	E	OPERATION & MAINTENANCE EXPENSE CONTINUED								

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION							
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
101	E									
102	E	SALES EXPENSES								
103	E	E911-E916 Sales Expenses								
104	E	- Sales	SALES_06	0	0	0	0	0	0	0
105	E	- Billing related	BILLING_06	0	0	0	0	0	0	0
106	E	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0
107	E	- Utility work related	UTILWORK_04	40,922	29,919	96	204	2	0	14
108	E	- Remaining	BILLING_06	0	0	0	0	0	0	0
109	E	- Clause	not_used	0	0	0	0	0	0	0
110	E	SALES EXPENSES TOTAL (ACCT 916)		40,922	29,919	96	204	2	0	14
111	E									
112	E	TOTAL OPER & MAINT EXCL A&G		277,762,244	157,700,154	630,475	1,226,265	14,450	224	140,340
113	E									
114	E	ADMINISTRATIVE & GENERAL EXPENSE								
115	E	E920 A&G Salaries	LABOR	5,694,688	3,554,504	13,737	24,932	522	8	2,409
116	E	E921 Office Supplies & Exp	LABOR	622,444	388,516	1,502	2,725	57	1	263
117	E	E923 Outside Services Employed	DISTPLT	68,020,983	36,745,352	186,820	324,786	1,656	26	53,230
118	E	E924 Property Insurance	TOTPLT	1,802,573	980,323	4,946	8,594	44	1	1,388
119	E	E925 Injuries & Damages	LABOR	14,161,029	8,839,016	34,161	61,999	1,299	20	5,991
120	E	E926 Employee Pension & Benefits	LABOR	-77,966,713	-48,665,178	-188,081	-341,347	-7,152	-111	-32,984
121	E	E928 Regulatory Comm Exp	REVREQ	15,042,373	8,546,586	39,863	70,615	1,069	17	10,337
122	E	E929 Duplicate Charges - credit	REVLPLS	-3,363,888	0	0	0	0	0	0
123	E	E930.1 General Advertising Expenses	CUSTAVG_04	2,277,517	1,940,410	6,741	11,263	642	10	766
124	E	E930.2 Misc General Expenses	DISTPLT	2,932,568	1,584,191	8,054	14,002	71	1	2,295
125	E	E931 Rents	DISTPLT	4,471,819	2,415,704	12,282	21,352	109	2	3,499
126	E	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0
127	E	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
128	E	Not Used	not_used	0	0	0	0	0	0	0
129	E	TOTAL A&G EXPENSE		33,695,393	16,329,425	120,025	198,920	-1,682	-26	47,194
130	E									
131	E	TOTAL OPERATION & MAINTENANCE EXPENSES		311,457,637	174,029,579	750,500	1,425,184	12,768	198	187,534

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
101	E									
102	E	SALES EXPENSES								
103	E	E911-E916 Sales Expenses								
104	E	- Sales	SALES_06	0	0	0	0	0	0	0
105	E	- Billing related	BILLING_06	0	0	0	0	0	0	0
106	E	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0
107	E	- Utility work related	UTILWORK_04	4	555	9,167	677	61	17	1
108	E	- Remaining	BILLING_06	0	0	0	0	0	0	0
109	E	- Clause	not_used	0	0	0	0	0	0	0
110	E	SALES EXPENSES TOTAL (ACCT 916)		4	555	9,167	677	61	17	1
111	E									
112	E	TOTAL OPER & MAINT EXCL A&G		357,761	5,139,779	50,411,138	39,230,340	7,730,620	5,809,175	35,179
113	E									
114	E	ADMINISTRATIVE & GENERAL EXPENSE								
115	E	E920 A&G Salaries	LABOR	336	91,620	955,213	633,704	113,582	84,779	760
116	E	E921 Office Supplies & Exp	LABOR	37	10,014	104,407	69,265	12,415	9,267	83
117	E	E923 Outside Services Employed	DISTPLT	4,915	734,922	13,359,067	9,942,537	2,207,861	2,065,268	5,992
118	E	E924 Property Insurance	TOTPLT	129	19,483	353,346	260,531	57,600	53,781	154
119	E	E925 Injuries & Damages	LABOR	835	227,833	2,375,336	1,575,838	282,445	210,821	1,890
120	E	E926 Employee Pension & Benefits	LABOR	-4,597	-1,254,386	-13,077,942	-8,676,126	-1,555,064	-1,160,720	-10,406
121	E	E928 Regulatory Comm Exp	REVREQ	4,052	180,845	2,818,560	2,018,800	441,608	399,543	1,462
122	E	E929 Duplicate Charges - credit	REVLPLS	0	0	0	-3,363,888	0	0	0
123	E	E930.1 General Advertising Expenses	CUSTAVG_04	87	22,870	279,709	9,245	770	189	25
124	E	E930.2 Misc General Expenses	DISTPLT	212	31,684	575,945	428,650	95,187	89,039	258
125	E	E931 Rents	DISTPLT	323	48,315	878,249	653,640	145,149	135,774	394
126	E	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0
127	E	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
128	E	Not Used	not_used	0	0	0	0	0	0	0
129	E	TOTAL A&G EXPENSE		6,330	113,201	8,621,889	3,552,196	1,801,552	1,887,742	613
130	E									
131	E	TOTAL OPERATION & MAINTENANCE EXPENSES		364,091	5,252,980	59,033,027	42,782,536	9,532,172	7,696,917	35,792

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES									
2	DE										
3	DE	E403 DEPRECIATION EXPENSE									
4	DE	Production Plant	not_used	0	0	0	0	0	0	0	
5	DE	Transmission Plant	not_used	0	0	0	0	0	0	0	
6	DE	Distribution Plant	DISTPLT	257,769,144	139,248,473	707,963	1,230,792	6,275	98	201,718	9,051,545
7	DE	General Plant	GENPLT	19,786,964	10,525,555	54,517	94,895	41	1	15,831	719,212
8	DE	Common Plant	COMPLT	9,215,747	6,359,537	24,284	41,271	503	8	2,617	104,443
9	DE	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		286,771,855	156,133,565	786,764	1,366,959	6,818	106	220,165	9,875,199
11	DE										
12	DE	E404.3 AMORT OF OTHER LIMITED TERM PLANT									
13	DE	not used	not_used	0	0	0	0	0	0	0	
14	DE	Distribution Delivery Related	DISTPLTXMTR	6,072,872	3,230,427	16,732	29,125	13	0	4,859	220,735
15	DE	Meter Reading	MRCOST_07	492,670	387,839	1,347	2,251	26	0	31	0
16	DE	Customer Service related	CUSTSVSX	14,826,022	11,085,171	38,418	64,681	1,092	17	1,423	32,907
17	DE	not used	not_used	0	0	0	0	0	0	0	0
18	DE	not used	not_used	0	0	0	0	0	0	0	0
19	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		21,391,564	14,703,437	56,497	96,056	1,130	17	6,312	253,642
20	DE										
21	DE	E407 AMORT OF PROPERTY LOSSES									
22	DE	Regulatory assets	KWHMETER_04	0	0	0	0	0	0	0	0
23	DE	Securitization amortization	not_used	0	0	0	0	0	0	0	0
24	DE	not used	not_used	0	0	0	0	0	0	0	0
25	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0	0	0
26	DE										
27	DE	TOTAL AMORTIZATION EXPENSE		21,391,564	14,703,437	56,497	96,056	1,130	17	6,312	253,642
28	DE										
29	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		308,163,419	170,837,002	843,261	1,463,015	7,948	124	226,477	10,128,842

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES								
2	DE									
3	DE	E403 DEPRECIATION EXPENSE								
4	DE	Production Plant	not_used	0	0	0	0	0	0	0
5	DE	Transmission Plant	not_used	0	0	0	0	0	0	0
6	DE	Distribution Plant	DISTPLT	18,625	2,785,025	50,624,898	37,677,775	8,366,806	7,826,444	22,707
7	DE	General Plant	GENPLT	1,480	221,291	3,897,833	2,979,325	659,334	617,626	23
8	DE	Common Plant	COMPLT	457	96,967	1,670,597	719,080	111,058	83,965	961
9	DE	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		20,562	3,103,283	56,193,328	41,376,181	9,137,198	8,528,035	23,691
11	DE									
12	DE	E404.3 AMORT OF OTHER LIMITED TERM PLANT								
13	DE	not used	not_used	0	0	0	0	0	0	0
14	DE	Distribution Delivery Related	DISTPLTXMTR	454	67,917	1,196,295	914,393	202,358	189,557	7
15	DE	Meter Reading	MRCOST_07	0	0	95,041	5,544	462	113	15
16	DE	Customer Service related	CUSTSVSX	600	152,422	2,602,729	764,995	63,773	15,693	2,102
17	DE	not used	not_used	0	0	0	0	0	0	0
18	DE	not used	not_used	0	0	0	0	0	0	0
19	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		1,054	220,339	3,894,065	1,684,932	266,593	205,364	2,124
20	DE									
21	DE	E407 AMORT OF PROPERTY LOSSES								
22	DE	Regulatory assets	KWHMETER_04	0	0	0	0	0	0	0
23	DE	Securitization amortization	not_used	0	0	0	0	0	0	0
24	DE	not used	not_used	0	0	0	0	0	0	0
25	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0	0
26	DE									
27	DE	TOTAL AMORTIZATION EXPENSE		1,054	220,339	3,894,065	1,684,932	266,593	205,364	2,124
28	DE									
29	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES								
				21,616	3,323,622	60,087,393	43,061,113	9,403,791	8,733,399	25,816

PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51	EO	OPERATION & MAINTAINENCE EXPENSE		311,457,637	174,029,579	750,500	1,425,184	12,768	198	187,534	10,354,358
52	EO	DEPRECIATION & AMORTIZATION EXPENSE		308,163,419	170,837,002	843,261	1,463,015	7,948	124	226,477	10,128,842
53	EO	OTHER OPERATING EXPENSES		72,010,790	47,960,130	192,756	334,465	25,883	403	38,843	1,803,978
54	EO	NET OPERATING INCOME BEFORE TAXES		1,196,353,939	677,765,904	3,207,001	5,622,906	87,297	1,361	848,499	41,475,022
55	EO	LESS:									
56	EO	E427 - E432 INTEREST CHARGES	TOTPLTNET	(137,585,275)	(74,088,268)	(373,677)	(653,919)	(2,825)	(44)	(106,367)	(4,909,562)
57	EO	TOTAL OPERATING INCOME BEFORE TAXES		1,333,939,214	751,854,173	3,580,678	6,276,824	90,122	1,405	954,866	46,384,585
58	EO	Adjustment Reclassification Minus	ADJEXP_04	-17,563	-10,963	-42	-77	0	0	-7	-674
59	EO	Adjustment Reclassification Plus	ADJ_Plus_04	17,563	0	0	0	7,136	111	0	0

PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022

SUB-		ALLOCATION									
LINE NO.	SCH NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	TI	[TI] DEVELOPMENT OF INCOME TAXES									
2	TI										
3	TI	[TI] TAX ADJUSTMENTS - FEDERAL									
4	TI	[TI][Fed Tax Adj.] Additional Expenses on Rental Property	TOTPLT	-108,083	-58,781	-297	-515	-3	0	-83	-3,733
5	TI	[TI][Fed Tax Adj.] Additional Rental Income - NJ Properties	TOTPLT	16,349	8,891	45	78	0	0	13	565
6	TI	[TI][Fed Tax Adj.] Amort of Def Gain on Sale of Services Asse	not_used	0	0	0	0	0	0	0	0
7	TI	[TI][Fed Tax Adj.] Amort of Deferred Gain on Sale of Generati	not_used	0	0	0	0	0	0	0	0
8	TI	[TI][Fed Tax Adj.] Amortization of Reacquisition of Pref Stock	TOTPLT	11,771	6,402	32	56	0	0	9	407
9	TI	[TI][Fed Tax Adj.] CECL Reserve	not_used	0	0	0	0	0	0	0	0
10	TI	[TI][Fed Tax Adj.] CEF- EC AMI	TOTPLT	-20,866,765	-11,348,318	-57,256	-99,488	-509	-8	-16,070	-720,635
11	TI	[TI][Fed Tax Adj.] CEF- EV Deferral	TOTPLT	-1,855,840	-1,009,292	-5,092	-8,848	-45	-1	-1,429	-64,092
12	TI	[TI][Fed Tax Adj.] Clause - Demographic Studies	not_used	0	0	0	0	0	0	0	0
13	TI	[TI][Fed Tax Adj.] Clause - Navigant Studies	not_used	0	0	0	0	0	0	0	0
14	TI	[TI][Fed Tax Adj.] Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0	0
15	TI	[TI][Fed Tax Adj.] Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0	0
16	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Book	LABOR	-1,117,127	-697,287	-2,695	-4,891	-102	-2	-473	-42,879
17	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Tax	LABOR	-58,279	-36,377	-141	-255	-5	0	-25	-2,237
18	TI	[TI][Fed Tax Adj.] COVID Deferrals	not_used	0	0	0	0	0	0	0	0
19	TI	[TI][Fed Tax Adj.] Current SHARE -- FT	DEPREXP	-11,513,122	-6,268,345	-31,586	-54,880	-274	-4	-8,839	-396,463
20	TI	[TI][Fed Tax Adj.] Customer Advances	TOTPLTNET	4,645,423	2,501,513	12,617	22,079	95	1	3,591	165,766
21	TI	[TI][Fed Tax Adj.] Customer Connection Fees (Contributions in	TOTPLTNET	6,684,538	3,599,556	18,155	31,770	137	2	5,168	238,530
22	TI	[TI][Fed Tax Adj.] Deduction for Retention Payments (c)	LABOR	-5,352	-3,340	-13	-23	0	0	-2	-205
23	TI	[TI][Fed Tax Adj.] Deferred Employer ER FICA	LABOR	-7,086,760	-4,423,406	-17,096	-31,027	-650	-10	-2,998	-272,013
24	TI	[TI][Fed Tax Adj.] Diesel Fuel Tax Credit	TOTPLT	82	44	0	0	0	0	0	3
25	TI	[TI][Fed Tax Adj.] Entertainment (100%)	LABOR	38,419	23,980	93	168	4	0	16	1,475
26	TI	[TI][Fed Tax Adj.] FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0	0
27	TI	[TI][Fed Tax Adj.] Fed Amort of Deferred Gain on Sale of Gen	not_used	0	0	0	0	0	0	0	0
28	TI	[TI][Fed Tax Adj.] Injuries & Damages - FT	TOTPLT	1,298,774	706,334	3,564	6,192	32	0	1,000	44,853
29	TI	[TI][Fed Tax Adj.] Line Pack Adjustment	not_used	0	0	0	0	0	0	0	0
30	TI	[TI][Fed Tax Adj.] Plant Related	DEPREXP	-33,454,683	-18,214,476	-91,784	-159,469	-795	-12	-25,684	-1,152,037
31	TI	[TI][Fed Tax Adj.] Previously Deducted Amort - Reacquired Bc	not_used	0	0	0	0	0	0	0	0
32	TI	[TI][Fed Tax Adj.] Qualified Transportation Fringe	LABOR	162,269	101,285	391	710	15	0	69	6,228
33	TI	[TI][Fed Tax Adj.] R & D Credits CF	not_used	0	0	0	0	0	0	0	0
34	TI	[TI][Fed Tax Adj.] R&D Expenditure	TOTPLT	-5,622	-3,058	-15	-27	0	0	-4	-194
35	TI	[TI][Fed Tax Adj.] Rabbi Trust	not_used	0	0	0	0	0	0	0	0
36	TI	[TI][Fed Tax Adj.] RE - Lease Liability	TOTPLT	-236,259	-128,489	-648	-1,126	-6	0	-182	-8,159
37	TI	[TI][Fed Tax Adj.] RE - ROU Lease Asset	TOTPLT	319,172	173,581	876	1,522	8	0	246	11,023
38	TI	[TI][Fed Tax Adj.] Reversal of Book Income from Partnerships	TOTPLT	42,165	22,931	116	201	1	0	32	1,456
39	TI	[TI][Fed Tax Adj.] Severance Pay (nc)	LABOR	154,681	96,549	373	677	14	0	65	5,937
40	TI	[TI][Fed Tax Adj.] State NOL CF (c)	DEPREXP	17,908,279	9,750,202	49,132	85,364	426	7	13,749	616,685
41	TI	[TI][Fed Tax Adj.] Tax Net Bad Debt Writeoffs - FT	TOTPLT	-460,907	-250,663	-1,265	-2,197	-11	0	-355	-15,917
42	TI	[TI][Fed Tax Adj.] Unicap book/tax inventory FS	not_used	0	0	0	0	0	0	0	0
43	TI	[TI][Fed Tax Adj.] Unrealized G/L on Equity Securities	TOTPLT	125,367	68,181	344	598	3	0	97	4,330
44	TI	[TI][Fed Tax Adj.] Stock-Based Compensation - Reverse Book	TOTPLTNET	-328,125	-176,692	-891	-1,560	-7	0	-254	-11,709
45	TI	[TI][Fed Tax Adj.] GainState LILOAudit Refunds not yet receiv	TOTPLTNET	0	0	0	0	0	0	0	0
46	TI	[TI][Fed Tax Adj.] Repair Allowance	TOTPLT	0	0	0	0	0	0	0	0
47	TI	[TI][Fed Tax Adj.] Uncollectible Accounts	REVREQ	0	0	0	0	0	0	0	0
48	TI	[TI][Fed Tax Adj.] Injuries and Damages ;	TOTPLT	0	0	0	0	0	0	0	0
49	TI	[TI][Fed Tax Adj.] Diesel Fuel Credit	not_used	0	0	0	0	0	0	0	0
50	TI	[TI][Fed Tax Adj.] Partnership Income/Loss (nc)	TOTPLT	-42,165	-22,931	-116	-201	-1	0	-32	-1,456

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL-Secondary (12)	LPL-Primary (13)	HTS-Sub (14)	HTS-High Voltage (15)
1	TI	[TI] DEVELOPMENT OF INCOME TAXES								
2	TI									
3	TI	[TI] TAX ADJUSTMENTS - FEDERAL								
4	TI	[TI][Fed Tax Adj.] Additional Expenses on Rental Property	TOTPLT	-8	-1,168	-21,187	-15,622	-3,454	-3,225	-9
5	TI	[TI][Fed Tax Adj.] Additional Rental Income - NJ Properties	TOTPLT	1	177	3,205	2,363	522	488	1
6	TI	[TI][Fed Tax Adj.] Amort of Def Gain on Sale of Services Asse	not_used	0	0	0	0	0	0	0
7	TI	[TI][Fed Tax Adj.] Amort of Deferred Gain on Sale of Generati	not_used	0	0	0	0	0	0	0
8	TI	[TI][Fed Tax Adj.] Amortization of Reacquisition of Pref Stock	TOTPLT	1	127	2,307	1,701	376	351	1
9	TI	[TI][Fed Tax Adj.] CECL Reserve	not_used	0	0	0	0	0	0	0
10	TI	[TI][Fed Tax Adj.] CEF- EC AMI	TOTPLT	-1,497	-225,540	-4,090,370	-3,015,930	-666,782	-622,576	-1,786
11	TI	[TI][Fed Tax Adj.] CEF- EV Deferral	TOTPLT	-133	-20,059	-363,788	-268,230	-59,302	-55,370	-159
12	TI	[TI][Fed Tax Adj.] Clause - Demographic Studies	not_used	0	0	0	0	0	0	0
13	TI	[TI][Fed Tax Adj.] Clause - Navigant Studies	not_used	0	0	0	0	0	0	0
14	TI	[TI][Fed Tax Adj.] Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0
15	TI	[TI][Fed Tax Adj.] Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0
16	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Book	LABOR	-66	-17,973	-187,384	-124,314	-22,281	-16,631	-149
17	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Tax	LABOR	-3	-938	-9,776	-6,485	-1,162	-868	-8
18	TI	[TI][Fed Tax Adj.] COVID Deferrals	not_used	0	0	0	0	0	0	0
19	TI	[TI][Fed Tax Adj.] Current SHARE -- FT	DEPREXP	-826	-124,588	-2,256,012	-1,661,143	-366,834	-342,378	-951
20	TI	[TI][Fed Tax Adj.] Customer Advances	TOTPLTNET	333	51,578	905,823	686,578	151,942	143,167	339
21	TI	[TI][Fed Tax Adj.] Customer Connection Fees (Contributions in	TOTPLTNET	479	74,218	1,303,435	987,952	218,637	206,011	488
22	TI	[TI][Fed Tax Adj.] Deduction for Retention Payments (c)	LABOR	0	-86	-898	-596	-107	-80	-1
23	TI	[TI][Fed Tax Adj.] Deferred Employer ER FICA	LABOR	-418	-114,017	-1,188,715	-788,614	-141,347	-105,503	-946
24	TI	[TI][Fed Tax Adj.] Diesel Fuel Tax Credit	TOTPLT	0	1	16	12	3	2	0
25	TI	[TI][Fed Tax Adj.] Entertainment (100%)	LABOR	2	618	6,444	4,275	766	572	5
26	TI	[TI][Fed Tax Adj.] FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0
27	TI	[TI][Fed Tax Adj.] Fed Amort of Deferred Gain on Sale of Gen	not_used	0	0	0	0	0	0	0
28	TI	[TI][Fed Tax Adj.] Injuries & Damages - FT	TOTPLT	93	14,038	254,590	187,715	41,501	38,750	111
29	TI	[TI][Fed Tax Adj.] Line Pack Adjustment	not_used	0	0	0	0	0	0	0
30	TI	[TI][Fed Tax Adj.] Plant Related	DEPREXP	-2,399	-362,028	-6,555,490	-4,826,928	-1,065,942	-994,877	-2,764
31	TI	[TI][Fed Tax Adj.] Previously Deducted Amort - Reacquired Bc	not_used	0	0	0	0	0	0	0
32	TI	[TI][Fed Tax Adj.] Qualified Transportation Fringe	LABOR	10	2,611	27,219	18,057	3,236	2,416	22
33	TI	[TI][Fed Tax Adj.] R & D Credits CF	not_used	0	0	0	0	0	0	0
34	TI	[TI][Fed Tax Adj.] R&D Expenditure	TOTPLT	0	-61	-1,102	-813	-180	-168	0
35	TI	[TI][Fed Tax Adj.] Rabbi Trust	not_used	0	0	0	0	0	0	0
36	TI	[TI][Fed Tax Adj.] RE - Lease Liability	TOTPLT	-17	-2,554	-46,312	-34,147	-7,549	-7,049	-20
37	TI	[TI][Fed Tax Adj.] RE - ROU Lease Asset	TOTPLT	23	3,450	62,565	46,131	10,199	9,523	27
38	TI	[TI][Fed Tax Adj.] Reversal of Book Income from Partnerships	TOTPLT	3	456	8,265	6,094	1,347	1,258	4
39	TI	[TI][Fed Tax Adj.] Severance Pay (nc)	LABOR	9	2,489	25,946	17,213	3,085	2,303	21
40	TI	[TI][Fed Tax Adj.] State NOL CF (c)	DEPREXP	1,284	193,793	3,509,151	2,583,853	570,598	532,557	1,479
41	TI	[TI][Fed Tax Adj.] Tax Net Bad Debt Writeoffs - FT	TOTPLT	-33	-4,982	-90,348	-66,616	-14,728	-13,752	-39
42	TI	[TI][Fed Tax Adj.] Unicap book/tax inventory FS	not_used	0	0	0	0	0	0	0
43	TI	[TI][Fed Tax Adj.] Unrealized G/L on Equity Securities	TOTPLT	9	1,355	24,575	18,120	4,006	3,740	11
44	TI	[TI][Fed Tax Adj.] Stock-Based Compensation - Reverse Book	TOTPLTNET	-23	-3,643	-63,982	-48,496	-10,732	-10,112	-24
45	TI	[TI][Fed Tax Adj.] GainState LILOAudit Refunds not yet receiv	TOTPLTNET	0	0	0	0	0	0	0
46	TI	[TI][Fed Tax Adj.] Repair Allowance	TOTPLT	0	0	0	0	0	0	0
47	TI	[TI][Fed Tax Adj.] Uncollectible Accounts	REVREQ	0	0	0	0	0	0	0
48	TI	[TI][Fed Tax Adj.] Injuries and Damages ;	TOTPLT	0	0	0	0	0	0	0
49	TI	[TI][Fed Tax Adj.] Diesel Fuel Credit	not_used	0	0	0	0	0	0	0
50	TI	[TI][Fed Tax Adj.] Partnership Income/Loss (nc)	TOTPLT	-3	-456	-8,265	-6,094	-1,347	-1,258	-4

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-												
LINE	SCH	ALLOCATION										
NO.	NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
51	TI	[TI][Fed Tax Adj.] Meals and Entertainment (50%)	LABOR	-417,376	-260,518	-1,007	-1,827	-38	-1	-177	-16,020	
52	TI	[TI][Fed Tax Adj.] Company owned life insurance	LABOR	0	0	0	0	0	0	0	0	
53	TI	[TI][Fed Tax Adj.] ESOP/401(k) Cash Dividends	TOTPLTNET	-1,032,350	-555,910	-2,804	-4,907	-21	0	-798	-36,838	
54	TI	[TI][Fed Tax Adj.] Medicare Subsidy	LABOR	0	0	0	0	0	0	0	0	
55	TI	[TI][Fed Tax Adj.] Dividends Received Deduction-2	TOTPLTNET	0	0	0	0	0	0	0	0	
56	TI	[TI][Fed Tax Adj.] W-2 Earnings Exceeding \$1,000,000	LABOR	1,841,683	1,149,540	4,443	8,063	169	3	779	70,690	
57	TI	[TI][Fed Tax Adj.] Allowable Depreciation	DEPREXP	0	0	0	0	0	0	0	0	
58	TI	[TI][Fed Tax Adj.] Book Depreciation	DEPREXP	0	0	0	0	0	0	0	0	
59	TI	[TI][Fed Tax Adj.] Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0	
60	TI	[TI][Fed Tax Adj.] Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0	0	
61	TI	[TI][Fed Tax Adj.] Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0	
62	TI	[TI][Fed Tax Adj.] Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0	
63	TI	[TI][Fed Tax Adj.] AFUDC / IDC - Debt	TOTPLT	-1,076,666	-585,541	-2,954	-5,133	-26	0	-829	-37,183	
64	TI	[TI][Fed Tax Adj.] Capitalized Interest - Section 263A	TOTPLT	3,363,340	1,829,141	9,229	16,036	82	1	2,590	116,153	
65	TI	[TI][Fed Tax Adj.] Cost of removal	TOTPLT	0	0	0	0	0	0	0	0	
66	TI	[TI][Fed Tax Adj.] Utility Commodity Costs	not_used	0	0	0	0	0	0	0	0	
67	TI	[TI][Fed Tax Adj.] RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0	
68	TI	[TI][Fed Tax Adj.] SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0	
69	TI	[TI][Fed Tax Adj.] Def Comp - Off/Dir/NOC (c)	LABOR	11,058	6,902	27	48	1	0	5	424	
70	TI	[TI][Fed Tax Adj.] Deduction of Securitization	not_used	0	0	0	0	0	0	0	0	
71	TI	[TI][Fed Tax Adj.] Additional Vacation Pay Adj (c)	LABOR	-344,695	-215,151	-832	-1,509	-32	0	-146	-13,231	
72	TI	[TI][Fed Tax Adj.] Third Party Claims	TOTPLT	87,346	47,503	240	416	2	0	67	3,016	
73	TI	[TI][Fed Tax Adj.] Deduction for New Network Meter Equipme	TOTPLT	0	0	0	0	0	0	0	0	
74	TI	[TI][Fed Tax Adj.] Gain/loss bond reacq	not_used	0	0	0	0	0	0	0	0	
75	TI	[TI][Fed Tax Adj.] Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0	0	
76	TI	[TI][Fed Tax Adj.] Defer Dividend Equivalents/Restricted Stock	LABOR	0	0	0	0	0	0	0	0	
77	TI	[TI][Fed Tax Adj.] Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	0	
78	TI	[TI][Fed Tax Adj.] CIAC Tax Gross Up	TOTPLTNET	905,779	487,753	2,460	4,305	19	0	700	32,322	
79	TI	[TI][Fed Tax Adj.] FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0	0	
80	TI	[TI][Fed Tax Adj.] Pension	LABOR	-3,671,962	-2,291,961	-8,858	-16,076	-337	-5	-1,553	-140,942	
81	TI	[TI][Fed Tax Adj.] OPEB	LABOR	-105,080,197	-65,588,842	-253,488	-460,053	-9,640	-150	-44,454	-4,033,324	
82	TI	[TI][Fed Tax Adj.] Deferred Return on CIP II	TOTPLT	66,348	36,083	182	316	2	0	51	2,291	
83	TI	[TI][Fed Tax Adj.] Deferred Depreciation on CIP II	TOTPLT	52,458	28,529	144	250	1	0	40	1,812	
84	TI	[TI][Fed Tax Adj.] FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0	0	
85	TI	[TI][Fed Tax Adj.] Assessment by Board of Public Utilities of th	TOTPLTNET	91,151	49,084	248	433	2	0	70	3,253	
86	TI	[TI][Fed Tax Adj.] Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0	0	
87	TI	[TI][Fed Tax Adj.] Casualty Loss Deferred O&M	TOTPLTNET	1,120,547	603,403	3,043	5,326	23	0	866	39,985	
88	TI	[TI][Fed Tax Adj.] Performance Incentive Plan Adj (c)	TOTPLTNET	-1,045,327	-562,898	-2,839	-4,968	-21	0	-808	-37,301	
89	TI											
90	TI											
91	TI	[TI][Fed Tax Adj.] LCAPP	TOTPLTNET	0	0	0	0	0	0	0	0	
92	TI	[TI][Fed Tax Adj.] Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0	
93	TI	[TI][Fed Tax Adj.] Penalties	not_used	0	0	0	0	0	0	0	0	
94	TI	[TI][Fed Tax Adj.] Restricted Stock - Permanent	TOTPLTNET	-82,615	-44,488	-224	-393	-2	0	-64	-2,948	
95	TI	[TI][Fed Tax Adj.] Environmental Accrual	TOTPLTNET	0	0	0	0	0	0	0	0	
96	TI	[TI][Fed Tax Adj.] Legal Reserves (nc)	TOTPLTNET	401,853	216,394	1,091	1,910	8	0	311	14,340	
97	TI	[TI][Fed Tax Adj.] Material & Supplies Reserve (c)	TOTPLT	107,143	58,270	294	511	3	0	83	3,700	
98	TI	[TI][Fed Tax Adj.] Lobbying Expenses	LABOR	0	0	0	0	0	0	0	0	
99	TI	[TI][Fed Tax Adj.] Bankruptcies and Accum Provision for Rent	TOTPLTNET	62,834	33,836	171	299	1	0	49	2,242	
100	TI	[TI][Fed Tax Adj.] Real Estate Taxes (nc)	TOTPLTNET	1,046,714	563,645	2,843	4,975	21	0	809	37,351	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL-Secondary (12)	LPL-Primary (13)	HTS-Sub (14)	HTS-High Voltage (15)
51	TI	[TI][Fed Tax Adj.] Meals and Entertainment (50%)	LABOR	-25	-6,715	-70,010	-46,446	-8,325	-6,214	-56
52	TI	[TI][Fed Tax Adj.] Company owned life insurance	LABOR	0	0	0	0	0	0	0
53	TI	[TI][Fed Tax Adj.] ESOP/401(k) Cash Dividends	TOTPLTNET	-74	-11,462	-201,301	-152,578	-33,766	-31,816	-75
54	TI	[TI][Fed Tax Adj.] Medicare Subsidy	LABOR	0	0	0	0	0	0	0
55	TI	[TI][Fed Tax Adj.] Dividends Received Deduction-2	TOTPLTNET	0	0	0	0	0	0	0
56	TI	[TI][Fed Tax Adj.] W-2 Earnings Exceeding \$1,000,000	LABOR	109	29,630	308,919	204,942	36,733	27,418	246
57	TI	[TI][Fed Tax Adj.] Allowable Depreciation	DEPREXP	0	0	0	0	0	0	0
58	TI	[TI][Fed Tax Adj.] Book Depreciation	DEPREXP	0	0	0	0	0	0	0
59	TI	[TI][Fed Tax Adj.] Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
60	TI	[TI][Fed Tax Adj.] Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0
61	TI	[TI][Fed Tax Adj.] Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
62	TI	[TI][Fed Tax Adj.] Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
63	TI	[TI][Fed Tax Adj.] AFUDC / IDC - Debt	TOTPLT	-77	-11,637	-211,052	-155,613	-34,404	-32,123	-92
64	TI	[TI][Fed Tax Adj.] Capitalized Interest - Section 263A	TOTPLT	241	36,353	659,293	486,113	107,473	100,348	288
65	TI	[TI][Fed Tax Adj.] Cost of removal	TOTPLT	0	0	0	0	0	0	0
66	TI	[TI][Fed Tax Adj.] Utility Commodity Costs	not_used	0	0	0	0	0	0	0
67	TI	[TI][Fed Tax Adj.] RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
68	TI	[TI][Fed Tax Adj.] SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
69	TI	[TI][Fed Tax Adj.] Def Comp - Off/Dir/NOC (c)	LABOR	1	178	1,855	1,230	221	165	1
70	TI	[TI][Fed Tax Adj.] Deduction of Securitization	not_used	0	0	0	0	0	0	0
71	TI	[TI][Fed Tax Adj.] Additional Vacation Pay Adj (c)	LABOR	-20	-5,546	-57,818	-38,358	-6,875	-5,132	-46
72	TI	[TI][Fed Tax Adj.] Third Party Claims	TOTPLT	6	944	17,122	12,624	2,791	2,606	7
73	TI	[TI][Fed Tax Adj.] Deduction for New Network Meter Equipme	TOTPLT	0	0	0	0	0	0	0
74	TI	[TI][Fed Tax Adj.] Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
75	TI	[TI][Fed Tax Adj.] Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
76	TI	[TI][Fed Tax Adj.] Defer Dividend Equivalents/Restricted Stock	LABOR	0	0	0	0	0	0	0
77	TI	[TI][Fed Tax Adj.] Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
78	TI	[TI][Fed Tax Adj.] CIAC Tax Gross Up	TOTPLTNET	65	10,057	176,620	133,871	29,626	27,915	66
79	TI	[TI][Fed Tax Adj.] FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
80	TI	[TI][Fed Tax Adj.] Pension	LABOR	-216	-59,077	-615,926	-408,616	-73,238	-54,666	-490
81	TI	[TI][Fed Tax Adj.] OPEB	LABOR	-6,195	-1,690,608	-17,625,890	-11,693,312	-2,095,849	-1,564,368	-14,024
82	TI	[TI][Fed Tax Adj.] Deferred Return on CIP II	TOTPLT	5	717	13,006	9,590	2,120	1,980	6
83	TI	[TI][Fed Tax Adj.] Deferred Depreciation on CIP II	TOTPLT	4	567	10,283	7,582	1,676	1,565	4
84	TI	[TI][Fed Tax Adj.] FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0
85	TI	[TI][Fed Tax Adj.] Assessment by Board of Public Utilities of th	TOTPLTNET	7	1,012	17,774	13,472	2,981	2,809	7
86	TI	[TI][Fed Tax Adj.] Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0
87	TI	[TI][Fed Tax Adj.] Casualty Loss Deferred O&M	TOTPLTNET	80	12,441	218,498	165,613	36,651	34,534	82
88	TI	[TI][Fed Tax Adj.] Performance Incentive Plan Adj (c)	TOTPLTNET	-75	-11,606	-203,831	-154,496	-34,190	-32,216	-76
89	TI									
90	TI									
91	TI	[TI][Fed Tax Adj.] LCAPP	TOTPLTNET	0	0	0	0	0	0	0
92	TI	[TI][Fed Tax Adj.] Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
93	TI	[TI][Fed Tax Adj.] Penalties	not_used	0	0	0	0	0	0	0
94	TI	[TI][Fed Tax Adj.] Restricted Stock - Permanent	TOTPLTNET	-6	-917	-16,109	-12,210	-2,702	-2,546	-6
95	TI	[TI][Fed Tax Adj.] Environmental Accrual	TOTPLTNET	0	0	0	0	0	0	0
96	TI	[TI][Fed Tax Adj.] Legal Reserves (nc)	TOTPLTNET	29	4,462	78,358	59,393	13,144	12,385	29
97	TI	[TI][Fed Tax Adj.] Material & Supplies Reserve (c)	TOTPLT	8	1,158	21,003	15,486	3,424	3,197	9
98	TI	[TI][Fed Tax Adj.] Lobbying Expenses	LABOR	0	0	0	0	0	0	0
99	TI	[TI][Fed Tax Adj.] Bankruptcies and Accum Provision for Rent	TOTPLTNET	4	698	12,252	9,287	2,055	1,936	5
100	TI	[TI][Fed Tax Adj.] Real Estate Taxes (nc)	TOTPLTNET	75	11,622	204,101	154,701	34,236	32,259	76

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-											
LINE	SCH	ALLOCATION									
NO.	NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
101	TI	[TI][Fed Tax Adj.] Credits & Adjustments	TOTPLTNET	0	0	0	0	0	0	0	0
102	TI	[TI][Fed Tax Adj.] Miscellaneous	TOTPLT								
103	TI	[TI] TOTAL TAX ADJUSTMENTS - FEDERAL		-149,324,736	-90,577,234	-371,749	-667,070	-11,457	-178	-74,784	-5,584,680
104	TI										
105	TI	[TI] TAX ADJUSTMENTS - STATE									
106	TI	[TI] TEFA	TEFA_04	0	0	0	0	0	0	0	0
107	TI	[TI] Federal Depreciation Reversal	DEPREXP	72,042,765	39,223,841	197,651	343,407	1,713	27	55,310	2,480,845
108	TI	[TI] State Tax Depreciation	DEPREXP	36,681,624	19,971,391	100,637	174,851	872	14	28,162	1,263,159
109	TI	[Electric] Not Used_42	not_used	0	0	0	0	0	0	0	0
110	TI	[TI] TOTAL TAX ADJUSTMENTS - STATE		108,724,389	59,195,232	298,287	518,258	2,585	40	83,472	3,744,004
111	TI										
112	TI	[TI] TAXABLE NET INCOME - STATE		1,293,338,867	720,472,171	3,507,216	6,128,012	81,250	1,267	963,554	44,543,909
113	TI	[TI] State Tax Liability		116,400,498	64,842,495	315,649	551,521	7,312	114	86,720	4,008,952
114	TI	[TI] Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0	0
115	TI	[TI] TOTAL STATE INCOME TAX LIABILITY		116,400,498	64,842,495	315,649	551,521	7,312	114	86,720	4,008,952
116	TI										
117	TI	[TI] TAXABLE NET INCOME - FEDERAL		1,068,213,981	596,434,443	2,893,279	5,058,233	71,353	1,113	793,363	36,790,953
118	TI	[TI] Federal Tax Liability		224,324,936	125,251,233	607,589	1,062,229	14,984	234	166,606	7,726,100
119	TI	[Electric] Not Used_43	not_used	0	0	0	0	0	0	0	0
120	TI	[Electric] Not Used_44	not_used	0	0	0	0	0	0	0	0
121	TI	[TI] TOTAL FEDERAL INCOME TAX LIABILITY		224,324,936	125,251,233	607,589	1,062,229	14,984	234	166,606	7,726,100
122	TI										
123	TI	[TI] TOTAL INCOME TAX EXPENSE		340,725,434	190,093,728	923,238	1,613,750	22,297	348	253,326	11,735,052
124	TI										
125	TI										
126	TI										
127	TI										
128	TI	[TI] TAX RATES									
129	TI	[TI] FEDERAL TAX RATE - CURRENT		21.000%							
130	TI	[TI] NEW JERSEY CORP BUSINESS TAX RATE		9.000%							
131	TI	[TI] CUSTOMER ACCT UNCOLLECTIBLE RATE		0.0							
132	TI	[TI] EFFECTIVE TAX RATE		28.110%							
133	TI	[TI] COMPOSITE RATE		28.110%							
134	TI	[TI] 1 - EFFECTIVE TAX RATE		71.89000%							
135	TI										
136	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJUSTED									
137	TI	[TI] 410 + 411 - Additional Rental Income - NJ Properties	TOTPLT	-16,349	-8,891	-45	-78	0	0	-13	-565
138	TI	[TI] 410 + 411 - Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0	0	0
139	TI	[TI] 410 + 411 - Amort of Deferred Gain on Sale of Generation	not_used	0	0	0	0	0	0	0	0
140	TI	[TI] 410 + 411 - Bankruptcies and Accum Provision for Rent	RTOTPLT	53,745	29,229	147	256	1	0	41	1,856
141	TI	[TI] 410 + 411 - Casualty Loss Deferred O&M	TOTPLTNET	-1,120,547	-603,403	-3,043	-5,326	-23	0	-866	-39,985
142	TI	[TI] 410 + 411 - CECL Reserve	not_used	0	0	0	0	0	0	0	0
143	TI	[TI] 410 + 411 - CEF- EC AMI	TOTPLT	20,866,765	11,348,318	57,256	99,488	509	8	16,070	720,635
144	TI	[TI] 410 + 411 - CEF- EV Deferral	TOTPLT	1,855,840	1,009,292	5,092	8,848	45	1	1,429	64,092
145	TI	[TI] 410 + 411 - Clause - Demographic Studies	not_used	0	0	0	0	0	0	0	0
146	TI	[TI] 410 + 411 - Clause - Navigant Studies	not_used	0	0	0	0	0	0	0	0
147	TI	[TI] 410 + 411 - Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0	0
148	TI	[TI] 410 + 411 - Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0	0
149	TI	[TI] 410 + 411 - COVID Deferrals	not_used	0	0	0	0	0	0	0	0
150	TI	[TI] 410 + 411 - Current SHARE -- FT	DEPREXP	2,912,070	1,585,483	7,989	13,881	69	1	2,236	100,279

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
101	TI	[TI][Fed Tax Adj.] Credits & Adjustments	TOTPLTNET	(9) 0	(10) 0	(11) 0	(12) 0	(13) 0	(14) 0	(15) 0
102	TI	[TI][Fed Tax Adj.] Miscellaneous	TOTPLT							
103	TI	[TI] TOTAL TAX ADJUSTMENTS - FEDERAL		-9,236	-2,220,912	-26,012,941	-17,691,687	-3,371,745	-2,712,673	-18,390
104	TI									
105	TI	[TI] TAX ADJUSTMENTS - STATE								
106	TI	[TI] TEFA	TEFA_04	0	0	0	0	0	0	0
107	TI	[TI] Federal Depreciation Reversal	DEPREXP	5,166	779,606	14,116,876	10,394,515	2,295,445	2,142,411	5,952
108	TI	[TI] State Tax Depreciation	DEPREXP	2,630	396,948	7,187,813	5,292,519	1,168,759	1,090,840	3,030
109	TI	[Electric] Not Used_42	not_used	0	0	0	0	0	0	0
110	TI	[TI] TOTAL TAX ADJUSTMENTS - STATE		7,796	1,176,554	21,304,689	15,687,035	3,464,204	3,233,251	8,982
111	TI									
112	TI	[TI] TAXABLE NET INCOME - STATE		126,980	14,029,443	246,037,864	180,031,778	39,883,692	37,424,046	107,686
113	TI	[TI] State Tax Liability		11,428	1,262,650	22,143,408	16,202,860	3,589,532	3,368,164	9,692
114	TI	[TI] Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0
115	TI	[TI] TOTAL STATE INCOME TAX LIABILITY		11,428	1,262,650	22,143,408	16,202,860	3,589,532	3,368,164	9,692
116	TI									
117	TI	[TI] TAXABLE NET INCOME - FEDERAL		107,756	11,590,240	202,589,767	148,141,884	32,829,955	30,822,630	89,013
118	TI	[TI] Federal Tax Liability		22,629	2,433,950	42,543,851	31,109,796	6,894,291	6,472,752	18,693
119	TI	[Electric] Not Used_43	not_used	0	0	0	0	0	0	0
120	TI	[Electric] Not Used_44	not_used	0	0	0	0	0	0	0
121	TI	[TI] TOTAL FEDERAL INCOME TAX LIABILITY		22,629	2,433,950	42,543,851	31,109,796	6,894,291	6,472,752	18,693
122	TI									
123	TI	[TI] TOTAL INCOME TAX EXPENSE		34,057	3,696,600	64,687,259	47,312,656	10,483,823	9,840,916	28,384
124	TI									
125	TI									
126	TI									
127	TI									
128	TI	[TI] TAX RATES								
129	TI	[TI] FEDERAL TAX RATE - CURRENT								
130	TI	[TI] NEW JERSEY CORP BUSINESS TAX RATE								
131	TI	[TI] CUSTOMER ACCT UNCOLLECTIBLE RATE								
132	TI	[TI] EFFECTIVE TAX RATE								
133	TI	[TI] COMPOSITE RATE								
134	TI	[TI] 1 - EFFECTIVE TAX RATE								
135	TI									
136	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJUSTED								
137	TI	[TI] 410 + 411 - Additional Rental Income - NJ Properties	TOTPLT	-1	-177	-3,205	-2,363	-522	-488	-1
138	TI	[TI] 410 + 411 - Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0	0
139	TI	[TI] 410 + 411 - Amort of Deferred Gain on Sale of Generation	not_used	0	0	0	0	0	0	0
140	TI	[TI] 410 + 411 - Bankruptcies and Accum Provision for Rent R	TOTPLT	4	581	10,535	7,768	1,717	1,604	5
141	TI	[TI] 410 + 411 - Casualty Loss Deferred O&M	TOTPLTNET	-80	-12,441	-218,498	-165,613	-36,651	-34,534	-82
142	TI	[TI] 410 + 411 - CECL Reserve	not_used	0	0	0	0	0	0	0
143	TI	[TI] 410 + 411 - CEF- EC AMI	TOTPLT	1,497	225,540	4,090,370	3,015,930	666,782	622,576	1,786
144	TI	[TI] 410 + 411 - CEF- EV Deferral	TOTPLT	133	20,059	363,788	268,230	59,302	55,370	159
145	TI	[TI] 410 + 411 - Clause - Demographic Studies	not_used	0	0	0	0	0	0	0
146	TI	[TI] 410 + 411 - Clause - Navigant Studies	not_used	0	0	0	0	0	0	0
147	TI	[TI] 410 + 411 - Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0
148	TI	[TI] 410 + 411 - Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0
149	TI	[TI] 410 + 411 - COVID Deferrals	not_used	0	0	0	0	0	0	0
150	TI	[TI] 410 + 411 - Current SHARE -- FT	DEPREXP	209	31,513	570,624	420,161	92,785	86,599	241

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
151	TI	[TI] 410 + 411 - Customer Advances	TOTPLTNET	-333	-51,578	-905,823	-686,578	-151,942	-143,167	-339
152	TI	[TI] 410 + 411 - Deduction for Retention Payments (c)	LABOR	0	86	898	596	107	80	1
153	TI	[TI] 410 + 411 - Deferred Employer ER FICA	LABOR	418	114,017	1,188,715	788,614	141,347	105,503	946
154	TI	[TI] 410 + 411 - FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0
155	TI	[TI] 410 + 411 - Fed Amort of Deferred Gain on Sale of Gener	not_used	0	0	0	0	0	0	0
156	TI	[TI] 410 + 411 - Injuries & Damages - FT	TOTPLT	-24	-3,551	-64,395	-47,480	-10,497	-9,801	-28
157	TI	[TI] 410 + 411 - Line Pack Adjustment	not_used	0	0	0	0	0	0	0
158	TI	[TI] 410 + 411 - Medicare Subsidy	not_used	0	0	0	0	0	0	0
159	TI	[TI] 410 + 411 - Partnership Income/Loss (nc)	TOTPLT	3	456	8,265	6,094	1,347	1,258	4
160	TI	[TI] 410 + 411 - Plant Related	DEPREXP	2,675	403,694	7,309,981	5,382,473	1,188,624	1,109,380	3,082
161	TI	[TI] 410 + 411 - Previously Deducted Amort - Reacquired Bon	not_used	0	0	0	0	0	0	0
162	TI	[TI] 410 + 411 - R & D Credits CF	TOTPLT	-1	-165	-2,992	-2,206	-488	-455	-1
163	TI	[TI] 410 + 411 - RE - Lease Liability	TOTPLT	17	2,554	46,312	34,147	7,549	7,049	20
164	TI	[TI] 410 + 411 - RE - ROU Lease Asset	TOTPLT	-23	-3,450	-62,565	-46,131	-10,199	-9,523	-27
165	TI	[TI] 410 + 411 - Real Estate Taxes (nc)	TOTPLT	-75	-11,314	-205,180	-151,284	-33,447	-31,230	-90
166	TI	[TI] 410 + 411 - Reversal of Book Income from Partnerships	TOTPLT	-3	-456	-8,265	-6,094	-1,347	-1,258	-4
167	TI	[TI] 410 + 411 - Severance Pay (nc)	LABOR	-9	-2,489	-25,946	-17,213	-3,085	-2,303	-21
168	TI	[TI] 410 + 411 - State NOL CF (c)	DEPREXP	-1,284	-193,793	-3,509,151	-2,583,853	-570,598	-532,557	-1,479
169	TI	[TI] 410 + 411 - Unrealized G/L on Equity Securities	TOTPLT	-9	-1,355	-24,575	-18,120	-4,006	-3,740	-11
170	TI	[TI] E410 + E411 - PROVISION FOR DEFERRED INCOME T								
171	TI	[TI] E410 + E411 - Legal Reserves (c)	TOTPLTNET	0	0	0	0	0	0	0
172	TI	[TI] E410 + E411 - Tax Depreciation	DEPREXP	0	0	0	0	0	0	0
173	TI	[TI] 410 + 411 - Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
174	TI	[TI] E410 + E411 - Amortization of Power Gain	not_used	0	0	0	0	0	0	0
175	TI	[TI] E410 + E411 - Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
176	TI	[TI] 410 + 411 - Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
177	TI	[TI] 410 + 411 - AFUDC / IDC - Debt	TOTPLT	77	11,637	211,052	155,613	34,404	32,123	92
178	TI	[TI] 410 + 411 - Capitalized Interest - Section 263A	TOTPLT	-241	-36,353	-659,293	-486,113	-107,473	-100,348	-288
179	TI	[TI] 410 + 411 - Cost of removal	TOTPLT	0	0	0	0	0	0	0
180	TI	[TI] E410 + E411 - Utility Commodity Costs	not_used	0	0	0	0	0	0	0
181	TI	[TI] E410 + E411 - RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
182	TI	[TI] E410 + E411 - SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
183	TI	[TI] 410 + 411 - Def Comp - Off/Dir/NOC (c)	LABOR	-1	-178	-1,855	-1,230	-221	-165	-1
184	TI	[TI] 410 + 411 - Deduction of Securitization	not_used	0	0	0	0	0	0	0
185	TI	[TI] 410 + 411 - Additional Vacation Pay Adj (c)	LABOR	20	5,546	57,818	38,358	6,875	5,132	46
186	TI	[TI] 410 + 411 - Third Party Claims	TOTPLT	-6	-944	-17,122	-12,624	-2,791	-2,606	-7
187	TI	[TI] E410 + E411 - Bankruptcies & Acc Prov-Rent Receivable	LABOR	0	0	0	0	0	0	0
188	TI	[TI] E410 + E411 - Deduction for New Network Meter Equipm	TOTPLT	0	0	0	0	0	0	0
189	TI	[TI] 410 + 411 - Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
190	TI	[TI] 410 + 411 - Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
191	TI	[TI] 410 + 411 - Defer Dividend Equivalents/Restricted Stock	LABOR	0	0	0	0	0	0	0
192	TI	[TI] E410 + E411 - Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
193	TI	[TI] 410 + 411 - CIAC Tax Gross Up	TOTPLTNET	-65	-10,057	-176,620	-133,871	-29,626	-27,915	-66
194	TI	[TI] E410 + E411 - FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
195	TI	[TI] 410 + 411 - Pension	LABOR	216	59,077	615,926	408,616	73,238	54,666	490
196	TI	[TI] 410 + 411 - OPEB	LABOR	6,195	1,690,608	17,625,890	11,693,312	2,095,849	1,564,368	14,024
197	TI	[TI] 410 + 411 - Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0
198	TI	[TI] E410 + E411 - Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0
199	TI	[TI] 410 + 411 - Rabbi Trust	LABOR	0	0	0	0	0	0	0
200	TI	[TI] E410 + E411 - FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
201	TI	[TI] 410 + 411 - Additional Expenses on Rental Property	TOTPLT	108,083	58,781	297	515	3	0	83	3,733
202	TI	[TI] 410 + 411 - Performance Incentive Plan Adj (c)	LABOR	1,045,327	652,471	2,522	4,577	96	1	442	40,123
203	TI	[TI] 410 + 411 - Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0	0
204	TI	[TI] 410 + 411 - Misc	TOTPLT	0	0	0	0	0	0	0	0
205	TI	[TI] 410 + 411 - Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0	0
206	TI	[TI] E410 + E411 - Clause - Deferred Return on CIP II	TOTPLT	-66,348	-36,083	-182	-316	-2	0	-51	-2,291
207	TI	[TI] E410 + E411 - Clause - Deferred Depreciation on CIP II	TOTPLT	-52,458	-28,529	-144	-250	-1	0	-40	-1,812
208	TI	[TI] 410 + 411 - Customer Connection Fees (Contributions in /	CUSTACCTS	-6,684,538	-4,982,339	-17,294	-28,975	-454	-7	-561	-14,854
209	TI	[TI] E410 + E411 - Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0	0
210	TI	[TI] 410 + 411 - Investment Tax Credit	TOTPLT	0	0	0	0	0	0	0	0
211	TI	[TI] 410 + 411 - Assessment by Board of Public Utilities of the	TOTPLTNET	-91,151	-49,084	-248	-433	-2	0	-70	-3,253
212	TI	[TI] E410 + E411 - Casualty Loss Deferred O&M & Ins Procee	TOTPLTNET	0	0	0	0	0	0	0	0
213	TI	[TI] E410 + E411 - GainState LILOAudit Refunds not yet recei	TOTPLTNET	0	0	0	0	0	0	0	0
214	TI	[TI] E410 + E411 - LCAPP	TOTPLTNET	0	0	0	0	0	0	0	0
215	TI	[TI] E410 + E411 - Audit Adjustment	not_used	0	0	0	0	0	0	0	0
216	TI	[TI] 410 + 411 - Stock-Based Compensation - Reverse Book -	TOTPLTNET	328,125	176,692	891	1,560	7	0	254	11,709
217	TI	[TI] 410 + 411 - Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0
218	TI	[TI] 410 + 411 - Legal Reserves (nc)	TOTPLTNET	-401,853	-216,394	-1,091	-1,910	-8	0	-311	-14,340
219	TI										
220	TI										
221	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJ CONTI									
222	TI	[TI] E410 + E411- PROVISION FOR DEFER INC TAX CONT									
223	TI	[TI] E410 + E411 - Material & Supplies Reserve (c)	TOTPLTNET	-107,143	-57,696	-291	-509	-2	0	-83	-3,823
224	TI	[TI] E410 + E411 - Medicare Subsidy	TOTPLTNET								
225	TI	[TI] TOTAL DEFERRED INCOME TAX		144,525,616	86,707,881	358,981	646,425	11,131	173	75,184	5,647,513
226	TI										
227	TI	[TI] TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0	0
228	TI	[TI] TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0	0
229	TI	[TI] TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0	0
230	TI										
231	TI	[TI] OPERATING INCOME ADJUSTED		711,102,889	400,964,295	1,924,782	3,362,731	53,869	840	519,989	24,092,458

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL-Secondary (12)	LPL-Primary (13)	HTS-Sub (14)	HTS-High Voltage (15)
201	TI	[TI] 410 + 411 - Additional Expenses on Rental Property	TOTPLT	8	1,168	21,187	15,622	3,454	3,225	9
202	TI	[TI] 410 + 411 - Performance Incentive Plan Adj (c)	LABOR	62	16,818	175,341	116,324	20,849	15,562	140
203	TI	[TI] 410 + 411 - Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0
204	TI	[TI] 410 + 411 - Misc	TOTPLT	0	0	0	0	0	0	0
205	TI	[TI] 410 + 411 - Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0
206	TI	[TI] E410 + E411 - Clause - Deferred Return on CIP II	TOTPLT	-5	-717	-13,006	-9,590	-2,120	-1,980	-6
207	TI	[TI] E410 + E411 - Clause - Deferred Depreciation on CIP II	TOTPLT	-4	-567	-10,283	-7,582	-1,676	-1,565	-4
208	TI	[TI] 410 + 411 - Customer Connection Fees (Contributions in /	CUSTACCTS	-270	-70,151	-1,177,490	-354,384	-29,527	-7,259	-975
209	TI	[TI] E410 + E411 - Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0
210	TI	[TI] 410 + 411 - Investment Tax Credit	TOTPLT	0	0	0	0	0	0	0
211	TI	[TI] 410 + 411 - Assessment by Board of Public Utilities of the	TOTPLTNET	-7	-1,012	-17,774	-13,472	-2,981	-2,809	-7
212	TI	[TI] E410 + E411 - Casualty Loss Deferred O&M & Ins Procee	TOTPLTNET	0	0	0	0	0	0	0
213	TI	[TI] E410 + E411 - GainState LILOAudit Refunds not yet recei	TOTPLTNET	0	0	0	0	0	0	0
214	TI	[TI] E410 + E411 - LCAPP	TOTPLTNET	0	0	0	0	0	0	0
215	TI	[TI] E410 + E411 - Audit Adjustment	not_used	0	0	0	0	0	0	0
216	TI	[TI] 410 + 411 - Stock-Based Compensation - Reverse Book -	TOTPLTNET	23	3,643	63,982	48,496	10,732	10,112	24
217	TI	[TI] 410 + 411 - Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
218	TI	[TI] 410 + 411 - Legal Reserves (nc)	TOTPLTNET	-29	-4,462	-78,358	-59,393	-13,144	-12,385	-29
219	TI									
220	TI									
221	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJ CONTI								
222	TI	[TI] E410 + E411- PROVISION FOR DEFER INC TAX CONT								
223	TI	[TI] E410 + E411 - Material & Supplies Reserve (c)	TOTPLTNET	-8	-1,190	-20,892	-15,835	-3,504	-3,302	-8
224	TI	[TI] E410 + E411 - Medicare Subsidy	TOTPLTNET							
225	TI	[TI] TOTAL DEFERRED INCOME TAX		9,081	2,180,600	25,157,397	17,579,324	3,389,115	2,745,219	17,592
226	TI									
227	TI	[TI] TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0
228	TI	[TI] TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0
229	TI	[TI] TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0
230	TI									
231	TI	[TI] OPERATING INCOME ADJUSTED		75,433	7,668,996	134,073,357	96,809,806	21,418,166	20,077,095	61,071

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS								
			Total Company	RS	RHS	RLM	WH	WHS	HS	BPL	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR									
2	LR										
3	LR	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
4	LR										
5	LR	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
6	LR										
7	LR	DISTRIBUTION LABOR EXPENSE									
8	LR	Operation									
9	LR	582-Station Equipment	E367PLT	280,636	153,779	758	1,398	0	0	320	1,103
10	LR	583-Overhead Lines	E367PLT	941,919	516,139	2,545	4,694	0	0	1,075	3,701
11	LR	584-Underground Lines	E367PLT	4,591,058	2,515,744	12,404	22,878	0	0	5,242	18,041
12	LR	586-Metering	MTROMMIN_07	4,311,826	2,160,954	7,507	12,543	2,057	32	853	
13	LR	587-Customer Installations	CUSTAVG_04	17,308,754	14,746,796	51,232	85,593	4,883	76	5,819	36,399
14	LR	588-Miscellaneous	DISTEXPO	16,169,609	7,401,173	32,612	68,617	2,035	32	11,939	146,217
15	LR	Total Operation		43,603,802	27,494,585	107,058	195,722	8,974	140	25,248	205,461
16	LR	Maintenance									
17	LR	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	0
18	LR	591-Structures	E361PLT	2,559,859	1,277,994	5,431	12,665	32	0	1,426	46,086
19	LR	592-Station Equipment	E362PLT	8,699,368	3,968,190	12,738	44,623			2,779	
20	LR	593-Overhead Lines	E365PLT	11,294,340	5,960,333	26,935	57,266			10,457	27,097
21	LR	594-Underground Lines	E367PLT	11,333,758	6,210,515	30,621	56,477	0	0	12,941	44,536
22	LR	595-Line Transformers	LNTRFRMR_04	2,457,581	1,754,504	13,306	11,147			2,347	7,614
23	LR	596-Street Lighting and Signal Systems	E373PLT	7,842,365	515,180	2,668	4,645	2	0	775	5,386,887
24	LR	597-Meters	MTROMMIN_07	700,642	351,140	1,220	2,038	334	5	139	
25	LR	598-Other Distribution Maintenance	DISTEXPM	529,302	248,776	1,119	2,395	2	0	388	36,563
26	LR	Total Maintenance		45,417,214	20,286,632	94,038	191,256	370	6	31,250	5,548,783
27	LR	TOTAL DISTRIBUTION LABOR EXPENSE		89,021,016	47,781,217	201,096	386,979	9,345	146	56,498	5,754,244
28	LR										
29	LR	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	58,697,026	43,749,989	151,857	254,426	3,985	62	4,924	130,430
30	LR	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	5,539,923	4,371,290	14,761	26,931	976	14	1,718	12,046
31	LR	E911-E916 SALES EXPENSE	SALESEXP								
32	LR	ADMIN & GENERAL EXP ACCOUNTS xE926	A_GEXP	5,748,870	3,346,216	15,863	27,815	282	4	4,128	206,486
33	LR	Employee Pension/Benefits Acct E926	LABOR								
34	LR										
35	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		159,006,836	99,248,713	383,577	696,150	14,587	226	67,268	6,103,206

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage	
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR									
2	LR										
3	LR	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
4	LR										
5	LR	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
6	LR										
7	LR	DISTRIBUTION LABOR EXPENSE									
8	LR	Operation									
9	LR	582-Station Equipment	E367PLT	30	483	55,624	45,190	11,657	10,294	0	
10	LR	583-Overhead Lines	E367PLT	99	1,621	186,695	151,675	39,125	34,549	0	
11	LR	584-Underground Lines	E367PLT	483	7,901	909,980	739,286	190,701	168,399	0	
12	LR	586-Metering	MTROMMIN_07			297,894	1,653,831	137,755	33,846	4,554	
13	LR	587-Customer Installations	CUSTAVG_04	662	173,807	2,125,740	70,264	5,853	1,438	193	
14	LR	588-Miscellaneous	DISTEXPO	868	30,579	2,777,636	4,413,517	750,635	527,651	6,099	
15	LR	Total Operation		2,142	214,391	6,353,567	7,073,763	1,135,727	776,176	10,847	
16	LR	Maintenance									
17	LR	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	
18	LR	591-Structures	E361PLT	95	14,180	555,442	436,535	105,632	104,224	116	
19	LR	592-Station Equipment	E362PLT			2,076,017	1,706,497	439,579	448,944		
20	LR	593-Overhead Lines	E365PLT	872	34,442	2,385,708	1,945,556	499,963	345,710		
21	LR	594-Underground Lines	E367PLT	1,193	19,504	2,246,430	1,825,045	470,777	415,719	0	
22	LR	595-Line Transformers	LNTRFRMR_04	347	3,317	344,093	320,906				
23	LR	596-Street Lighting and Signal Systems	E373PLT	72	1,533,026	190,782	145,825	32,272	30,230	1	
24	LR	597-Meters	MTROMMIN_07			48,406	268,736	22,384	5,500	740	
25	LR	598-Other Distribution Maintenance	DISTEXPM	1,492	17,018	100,648	83,500	20,559	16,838	5	
26	LR	Total Maintenance		4,072	1,621,488	7,947,525	6,732,602	1,591,166	1,367,165	862	
27	LR	TOTAL DISTRIBUTION LABOR EXPENSE		6,214	1,835,878	14,301,092	13,806,364	2,726,892	2,143,341	11,709	
28	LR										
29	LR	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	2,374	615,994	10,339,553	3,111,855	259,278	63,738	8,563	
30	LR	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	223	35,938	913,560	146,473	12,444	3,166	382	
31	LR	E911-E916 SALES EXPENSE	SALESEXP								
32	LR	ADMIN & GENERAL EXP ACCOUNTS xE926	A_GEXP	563	70,410	1,117,205	629,569	172,814	156,949	567	
33	LR	Employee Pension/Benefits Acct E926	LABOR								
34	LR										
35	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		9,374	2,558,220	26,671,410	17,694,261	3,171,428	2,367,194	21,221	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS								
			Total Company	RS	RHS	RLM	WH	WHS	HS	BPL	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F									
2	CA										
3	CA	INTANGIBLE PLANT	INTANGPLT	49,607,381	37,090,615	128,546	216,420	3,654	56	4,760	110,106
4	CA										
5	CA	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0	0
6	CA										
7	CA	TRANSMISSION PLANT									
8	CA	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0	0
9	CA	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0
10	CA	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0
11	CA	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0	0
12	CA	E357 UG Conduits	not_used	0	0	0	0	0	0	0	0
13	CA	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0	0
14	CA	E359 Roads and Trails	not_used	0	0	0	0	0	0	0	0
15	CA	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0	0
16	CA	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0
17	CA										
18	CA	DISTRIBUTION PLANT									
19	CA	E360 Land and Land Rights	E360PLT	3,481,598	1,668,426	6,323	17,520	23	0	1,555	33,547
20	CA	E361 Structures and Improvements	E361PLT	1,433,350	715,592	3,041	7,092	18	0	798	25,805
21	CA	E362 Station Equipment	E362PLT	72,557,752	33,096,998	106,244	372,183	0	0	23,182	0
22	CA	E364 Poles Towers and Fixtures	E364PLT	86,501,520	45,725,365	225,238	416,050	0	0	95,204	867,098
23	CA	E365 OH Conductors and Dev.	E365PLT	235,018,380	124,025,652	560,469	1,191,626	0	0	217,592	563,852
24	CA	E366 Underground Conduits	E367PLT	3,221,386	1,765,210	8,703	16,052	0	0	3,678	12,658
25	CA	E367 Underground Cond. and Dev.	E367PLT	32,807,746	17,977,532	88,638	163,484	0	0	37,459	128,919
26	CA	E368 Line Transformers	LNTRFRMR_04	92,859,144	66,293,533	502,777	421,178	0	0	88,669	287,698
27	CA	E369 Services	E369PLT	11,962,969	7,636,864	44,738	74,744	401	6	0	0
28	CA	E370 Meters	METERPLT	73,420,491	56,940,607	183,454	306,500	48,386	755	20,836	0
29	CA	E371 Installation on Customer Premise	not_used	0	0	0	0	0	0	0	0
30	CA	E373 Street Lighting	E373PLT	39,887,684	2,620,298	13,572	23,624	10	0	3,941	27,398,679
31	CA	E374 Asset Retirement Obligations	TOTPLT								
32	CA	TOTAL DISTRIBUTION PLANT		653,152,020	358,466,077	1,743,198	3,010,053	48,838	762	492,914	29,318,255
33	CA										
34	CA	TOTAL CAPITAL ADDITIONS		702,759,401	395,556,693	1,871,744	3,226,472	52,492	818	497,674	29,428,361

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					HTS-High Voltage		
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	HTS-High Voltage	
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F								
2	CA									
3	CA	INTANGIBLE PLANT	INTANGPLT	2,006	510,000	8,708,646	2,559,649	213,383	52,507	7,033
4	CA									
5	CA	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0
6	CA									
7	CA	TRANSMISSION PLANT								
8	CA	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0
9	CA	E353 Station Equipment	not_used	0	0	0	0	0	0	0
10	CA	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0
11	CA	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0
12	CA	E357 UG Conduits	not_used	0	0	0	0	0	0	0
13	CA	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0
14	CA	E359 Roads and Trails	not_used	0	0	0	0	0	0	0
15	CA	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0
16	CA	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0
17	CA									
18	CA	DISTRIBUTION PLANT								
19	CA	E360 Land and Land Rights	E360PLT	69	10,322	790,491	635,199	158,661	159,377	84
20	CA	E361 Structures and Improvements	E361PLT	53	7,940	311,011	244,431	59,147	58,358	65
21	CA	E362 Station Equipment	E362PLT	0	0	17,315,176	14,233,170	3,666,345	3,744,454	0
22	CA	E364 Poles Towers and Fixtures	E364PLT	8,771	243,029	16,555,186	13,452,488	3,473,483	5,439,608	0
23	CA	E365 OH Conductors and Dev.	E365PLT	18,149	716,686	49,643,027	40,484,125	10,403,490	7,193,712	0
24	CA	E366 Underground Conduits	E367PLT	339	5,544	638,501	518,731	133,809	118,160	0
25	CA	E367 Underground Cond. and Dev.	E367PLT	3,454	56,459	6,502,723	5,282,945	1,362,754	1,203,380	0
26	CA	E368 Line Transformers	LNTRFRMR_04	13,113	125,329	13,001,478	12,125,371	0	0	0
27	CA	E369 Services	E369PLT	0	0	3,888,152	281,643	23,459	12,962	0
28	CA	E370 Meters	METERPLT	0	0	13,177,991	1,527,236	578,165	448,334	188,226
29	CA	E371 Installation on Customer Premise	not_used	0	0	0	0	0	0	0
30	CA	E373 Street Lighting	E373PLT	368	7,797,248	970,351	741,692	164,139	153,756	6
31	CA	E374 Asset Retirement Obligations	TOTPLT							
32	CA	TOTAL DISTRIBUTION PLANT		44,316	8,962,556	122,794,087	89,527,032	20,023,451	18,532,100	188,380
33	CA									
34	CA	TOTAL CAPITAL ADDITIONS		46,322	9,472,556	131,502,733	92,086,681	20,236,834	18,584,607	195,414

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS							
			Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	AF	ALLOCATION FACTOR TABLE								
2	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
3	AF									
4	AF	ALLOCATION FACTORS PART A								
5	AF									
6	AF	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	2,318,149	2,000,647	6,950	11,612	0	0	0
7	AF									
8	AF									
9	AF	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	2,437,470	892,509	2,865	10,036	0	0	625
10	AF	CP @ primary lines - systems	CP_PRI_05	8,789,384	4,227,413	13,570	47,538	0	0	2,961
11	AF	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	0	0	0	0	0	0	0
12	AF	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	19,689,051	12,040,483	66,857	100,114	0	0	31,146
13	AF	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	20,498,179	11,830,661	65,692	98,370	0	0	30,604
14	AF									
15	AF									
16	AF	BILLING DETERMINANTS								
17	AF									
18	AF	Number of Customers		2,348,219	2,000,647	6,950	11,612	662	10	789
19	AF	Delivered kWh @ Meter - annual (w/n net)		40,231,265,119	13,286,613,062	93,109,748	189,891,666	581,366	7,149	11,877,324
20	AF	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0
21	AF									
22	AF									
23	AF	ALLOCATION FACTORS PART B								
24	AF									
25	AF	Delivery kWh @ meter	KWHMETER_04	40,816,033,564	13,685,554,460	93,469,833	195,107,964	584,797	7,149	11,887,502
26	AF	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	21,338,981,079	13,685,554,460	93,469,833	195,107,964	584,797	7,149	11,887,502
27	AF									0
28	AF									
29	AF	ALLOCATION FACTORS PART C								
30	AF									
31	AF	Draft EC Proforma	ECPRO_07	434,841,736	380,825,641	1,226,966	2,049,910	323,611	5,048	139,357
32	AF	E587 Customer Installation Expenses Local	CUSINT_04	112	100	1	1	1	1	1
33	AF	E587 Customer Installation Expenses System	CUSINT_05	112	100	1	1	1	1	1
34	AF	E369 minimum Service investment- access	SERVICEMIN_03	1,445,778,695	922,949,463	5,406,749	9,033,137	48,429	755	0
35	AF	E369 excess Service investment- local delivery	SERVICESEXC_04	0	0	0	0	0	0	0
36	AF	Avg Customer Bills - local	CUSTAVG_04	2,348,219	2,000,647	6,950	11,612	662	10	789
37	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	2,348,219	2,000,647	6,950	11,612	662	10	789
38	AF	E370 minimum meter investment - measurement	METERSMIN_07	456,573,728	380,825,641	1,226,966	2,049,910	323,611	5,048	139,357
39	AF	E368 Line Transformers - local	LNTRFRMR_04	559,887,636	399,712,164	3,031,461	2,539,460	0	0	534,622
40	AF	Billing Function costs - cust svcs	BILLING_06	130,951	94,645	329	549	6	0	7
41	AF	E370 excess meter investment - local delivery	METERSEXC_04	34,490,851	0	0	0	0	0	0
42	AF									
43	AF	Account Maint - cust svcs	ACCTMAINT_06	80,564,013	67,106,800	233,135	389,502	21,207	331	25,273
44	AF	Meter Reading Costs - measurement	MRCOST_07	20,538,511	16,168,305	56,170	93,844	1,071	17	1,276
45	AF	Sales	SALES_06	0	0	0	0	0	0	0
46	AF	Other Utility work by Cust Ops - local	UTILWORK_04	3,334,747	2,438,140	7,794	16,634	202	2	1,125
47	AF									16,667
48	AF	Choice - local	CHOICE_04	0	0	0	0	0	0	0
49	AF									
50	AF	Direct - PSAL - streetlighting	DIR_PSAL_02	1	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					HTS-High Voltage		
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	HTS-High Voltage	
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	AF	ALLOCATION FACTOR TABLE								
2	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
3	AF									
4	AF	ALLOCATION FACTORS PART A								
5	AF									
6	AF	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	0	0	288,392	9,532	794	195	26
7	AF									
8	AF									
9	AF	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	0	0	466,929	383,818	98,868	581,819	0
10	AF	CP @ primary lines - systems	CP_PRI_05	0	0	2,211,633	1,817,974	468,295	0	0
11	AF	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	0	0	0	0	0	0	0
12	AF	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	3,153	32,502	3,650,708	2,944,830	753,120	0	0
13	AF	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	3,098	31,936	3,587,089	2,893,512	753,120	1,139,114	0
14	AF									
15	AF									
16	AF	BILLING DETERMINANTS								
17	AF									
18	AF	Number of Customers		90	23,580	288,392	9,532	794	195	26
19	AF	Delivered kWh @ Meter - annual (w/n net)		15,313,401	137,520,699	7,289,563,210	10,497,945,935	3,083,571,353	4,669,504,753	672,466,899
20	AF	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0
21	AF									
22	AF									
23	AF	ALLOCATION FACTORS PART B								
24	AF									
25	AF	Delivery kWh @ meter	KWHMETER_04	15,313,401	137,520,699	7,352,369,374	10,589,422,620	3,109,525,559	4,669,504,753	672,466,899
26	AF	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	0	0	7,352,369,374	0	0	0	0
27	AF									
28	AF									
29	AF	ALLOCATION FACTORS PART C								
30	AF									
31	AF	Draft EC Proforma	ECPRO_07	0	0	50,271,203	0	0	0	0
32	AF	E587 Customer Installation Expenses Local	CUSINT_04	1	1	1	1	1	0	1
33	AF	E587 Customer Installation Expenses System	CUSINT_05	1	1	1	1	1	0	1
34	AF	E369 minimum Service investment- access	SERVICEMIN_03	0	0	469,900,712	34,037,800	2,835,169	1,566,481	0
35	AF	E369 excess Service investment- local delivery	SERVICESEXC_04	0	0	0	0	0	0	0
36	AF	Avg Customer Bills - local	CUSTAVG_04	90	23,580	288,392	9,532	794	195	26
37	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	90	23,580	288,392	9,532	794	195	26
38	AF	E370 minimum meter investment - measurement	METERSMIN_07	0	0	61,413,169	5,406,906	1,411,504	2,512,740	1,258,876
39	AF	E368 Line Transformers - local	LNTRFRMR_04	79,064	755,659	78,391,489	73,109,064	0	0	0
40	AF	Billing Function costs - cust svcs	BILLING_06	7	1,896	23,193	8,966	747	183	25
41	AF	E370 excess meter investment - local delivery	METERSEXC_04	0	0	26,737,929	4,810,153	2,456,723	486,046	0
42	AF									
43	AF	Account Maint - cust svcs	ACCTMAINT_06	348	91,387	10,058,899	2,365,984	197,074	48,420	6,515
44	AF	Meter Reading Costs - measurement	MRCOST_07	0	0	3,962,103	231,110	19,250	4,730	636
45	AF	Sales	SALES_06	0	0	0	0	0	0	0
46	AF	Other Utility work by Cust Ops - local	UTILWORK_04	310	45,217	747,005	55,155	4,982	1,398	118
47	AF									
48	AF	Choice - local	CHOICE_04	0	0	0	0	0	0	0
49	AF									
50	AF	Direct - PSAL - streetlighting	DIR_PSAL_02	0	1	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
101	AF	Total Distribution Plant Reserve	TOTDRESERVE	223,683	31,039,060	616,155,185	420,676,004	92,737,788	84,253,932	370,301
102	AF	Total Net Plant	TOTPLTNET	598,304	92,794,843	1,629,680,992	1,235,233,997	273,361,651	257,574,480	610,278
103	AF									
104	AF									
105	AF	Revenue Related								
106	AF	Total Operating Revenue	TOTREV	507,620	22,767,438	354,842,239	254,156,637	55,596,191	50,300,403	184,015
107	AF	ALLOCATION PROPORTIONS TABLE CONTINUED								
108	AF	INTERNALLY DEVELOPED ALLOCATION FACTORS								
109	AF									
110	AF	Expense Related								
111	AF	Distr Oper Exp	DISTEXPO	2,805	98,798	8,974,334	14,259,747	2,425,247	1,704,800	19,707
112	AF	Distr Maint Exp	DISTEXPM	347,352	3,961,344	23,427,630	19,436,252	4,785,399	3,919,255	1,205
113	AF	Cust Serv & Info Expense	CUSTS_I	214	34,498	876,964	140,606	11,945	3,040	367
114	AF	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	3,818	990,615	16,627,629	5,004,352	416,960	102,501	13,770
115	AF	Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	4,032	1,025,113	17,504,593	5,144,958	428,905	105,541	14,137
116	AF	Sales Expense	SALESEXP	4	555	9,167	677	61	17	1
117	AF	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	364,091	5,252,980	59,033,027	42,782,536	9,532,172	7,696,917	35,792
118	AF	Tot Admin & Genl Exp xPension/Ben	A_GEXP	10,926	1,367,587	21,699,832	12,228,322	3,356,616	3,048,461	11,019
119	AF	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	3,818	990,615	16,627,629	5,004,352	416,960	102,501	13,770
120	AF	O&M + Capital Additions	EXPENDITURES	410,413	14,725,536	190,535,760	134,869,217	29,769,006	26,281,524	231,206
121	AF									
122	AF	Depreciation Expense (total)	DEPREXP	20,562	3,103,283	56,193,328	41,376,181	9,137,198	8,528,035	23,691
123	AF									
124	AF	NJ State Income Tax (CBT)	STATEINCTAX	11,428	1,262,650	22,143,408	16,202,860	3,589,532	3,368,164	9,692
125	AF	NJ State Deferred Income Tax	DFSTATEINCTAX	152	49,020	439,306	274,744	43,612	26,751	424
126	AF									
127	AF	Labor Expense Related								
128	AF	Total Distribution Exp (Oper) Labor	TLABDO	2,142	214,391	6,353,567	7,073,763	1,135,727	776,176	10,847
129	AF	Total Distribution Exp (Maint) Labor	TLABDM	4,072	1,621,488	7,947,525	6,732,602	1,591,166	1,367,165	862
130	AF	Total Labor	LABOR	9,374	2,558,220	26,671,410	17,694,261	3,171,428	2,367,194	21,221
131	AF									
132	AF	REVENUES AND BILLING DETERMINANTS								
133	AF									
134	AF	Base Rate Sales Revenue	SALESREV	501,853	22,396,231	349,056,779	250,012,787	54,689,734	49,480,290	181,014
135	AF									
136	AF	Residential Service	REVR	0	0	0	0	0	0	0
137	AF	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
138	AF	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
139	AF	Water Heating Service	REVVH	0	0	0	0	0	0	0
140	AF	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
141	AF	Building Heating Service	REVHS	0	0	0	0	0	0	0
142	AF	Body Police Lighting Service	REVB	0	0	0	0	0	0	0
143	AF	Body Police Lighting Service from Publicly Owned	REVB	501,853	0	0	0	0	0	0
144	AF	Private Street and Area Lighting Service	REVPAL	0	22,396,231	0	0	0	0	0
145	AF	General Power and Lighting Service	REVGLP	0	0	349,056,779	0	0	0	0
146	AF	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	250,012,787	0	0	0
147	AF	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	54,689,734	0	0
148	AF	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	49,480,290	0
149	AF	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	181,014
150	AF	HEP	REVHEP	0	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
151	AF										
152	AF										
153	AF	Total Rev Req @ desired ROR	REVREQ	1,862,881,345	1,058,428,504	4,936,781	8,745,067	132,375	2,062	1,280,136	63,037,732
154	AF										
155	AF										
156	AF	<u>PRESENT REVENUES FROM SALES INPUT</u>									
157	AF										
158	AF	Total Sales of Electricity Revenues		0	0	0	0	0	0	0	0
159	AF	Sales of Electricity Revenues - Rates		1,254,696,745	597,284,000	4,407,000	7,778,000	52,355	161	740,000	56,059,000
160	AF	Sales of Electricity Revenues - Other		0	0	0	0	0	0	0	0
161	AF										
162	AF	<u>RATE OF RETURN</u>									
163	AF	Rate of Return (Equalized)	CALCULATED	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
164	AF	Expense Reclassification Plus-local	ADJ_Plus_04	17,563	0	0	0	7,136	111	0	0
165	AF	Expense Reclassification-local	ADJEXP_04	-17,563	-10,963	-42	-77	0	0	-7	-674

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
151	AF									
152	AF									
153	AF	Total Rev Req @ desired ROR	REVREQ	501,853	22,396,231	349,056,779	250,012,787	54,689,734	49,480,290	181,014
154	AF									
155	AF									
156	AF	<u>PRESENT REVENUES FROM SALES INPUT</u>								
157	AF									
158	AF	Total Sales of Electricity Revenues		0	0	0	0	0	0	0
159	AF	Sales of Electricity Revenues - Rates		322,229	27,815,000	264,859,000	223,909,000	38,961,000	30,175,000	2,335,000
160	AF	Sales of Electricity Revenues - Other		0	0	0	0	0	0	0
161	AF									
162	AF	<u>RATE OF RETURN</u>								
163	AF	Rate of Return (Equalized)	CALCULATED	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
164	AF	Expense Reclassification Plus-local	ADJ_Plus_04	0	0	0	0	0	0	10,316
165	AF	Expense Reclassification-local	ADJEXP_04	-1	-283	-2,947	-1,955	-350	-262	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-											
LINE	SCH	ALLOCATION									
NO.	NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51	AP	Direct - HTS-HV - access	DIR_HTSHV_03	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
52	AP	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
53	AP	Direct - HTS-Sub - systems	DIR_HTSS_05	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	AP										
55	AP	ALLOCATION FACTOR TABLE CONTINUED									
56	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
57	AP										
58	AP	Direct - HTS-Sub - local	DIR_HTSS_04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
59	AP	Meter O&M - minimum - measurement	MTROMMIN_07	1.000000	0.501169	0.001741	0.002909	0.000477	0.000007	0.000198	0.000000
60	AP	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	AP	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62	AP	E370 excess meter investment - dummy	METERSEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
63	AP	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
64	AP	E369 excess Service investment- dummy	SERVICESEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
65	AP	E368 Line Transformers - dummy	LNTRFRMR_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
66	AP	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
67	AP	CP @ primary lines - dummy	CP@PRI_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
68	AP	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
69	AP										
70	AP										
71	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
72	AP										
73	AP	Plant Related									
74	AP	Distribution Plant Total	DISTPLT	1.000000	0.540206	0.002746	0.004775	0.000024	0.000000	0.000783	0.035115
75	AP	Distribution Plant x meters	DISTPLTXMTR	1.000000	0.531944	0.002755	0.004796	0.000002	0.000000	0.000800	0.036348
76	AP	Acct E360 - Land & Land Rights	E360PLT	1.000000	0.479213	0.001816	0.005032	0.000007	0.000000	0.000447	0.009636
77	AP	Acct E361 - Structures & Improvements	E361PLT	1.000000	0.499244	0.002122	0.004948	0.000012	0.000000	0.000557	0.018003
78	AP	Acct E362 - Station Equipment	E362PLT	1.000000	0.456147	0.001464	0.005129	0.000000	0.000000	0.000319	0.000000
79	AP	Acct E364 - Poles & Towers	E364PLT	1.000000	0.528608	0.002604	0.004810	0.000000	0.000000	0.001101	0.010024
80	AP	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.527727	0.002385	0.005070	0.000000	0.000000	0.000926	0.002399
81	AP	Acct E366 - UG Conduit	E366PLT	1.000000	0.547966	0.002702	0.004983	0.000000	0.000000	0.001142	0.003930
82	AP	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.547966	0.002702	0.004983	0.000000	0.000000	0.001142	0.003930
83	AP	Acct E369 Services	E369PLT	1.000000	0.638375	0.003740	0.006248	0.000033	0.000001	0.000000	0.000000
84	AP	Acct E370 Meters	METERPLT	1.000000	0.775541	0.002499	0.004175	0.000659	0.000010	0.000284	0.000000
85	AP	Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.775541	0.002499	0.004175	0.000659	0.000010	0.000284	0.000000
86	AP	Acct E373 - Streetlights	E373PLT	1.000000	0.065692	0.000340	0.000592	0.000000	0.000000	0.000099	0.686896
87	AP	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.000000	0.288902	0.000927	0.003249	0.000000	0.000000	0.000202	0.000000
88	AP	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.000000	0.546250	0.002470	0.005247	0.000000	0.000000	0.000959	0.001680
89	AP										
90	AP	Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.747683	0.002591	0.004363	0.000074	0.000001	0.000096	0.002220
91	AP										
92	AP	Acct E399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.747013	0.002594	0.004368	0.000073	0.000001	0.000099	0.002382
93	AP	E391-E398 General Plant	GENPLT	1.000000	0.531944	0.002755	0.004796	0.000002	0.000000	0.000800	0.036348
94	AP	Common Plant	COMPLT	1.000000	0.690073	0.002635	0.004478	0.000055	0.000001	0.000284	0.011333
95	AP	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.567949	0.002728	0.004724	0.000014	0.000000	0.000683	0.030652
96	AP										
97	AP	Total Plant	TOTPLT	1.000000	0.543847	0.002744	0.004768	0.000024	0.000000	0.000770	0.034535
98	AP										
99	AP	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.558291	0.002819	0.004808	0.000035	0.000001	0.000762	0.031437
100	AP	Total Net Plant	TOTPLTNET	1.000000	0.538490	0.002716	0.004753	0.000021	0.000000	0.000773	0.035684

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						HTS-High Voltage	
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	Voltage	
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
51	AP	Direct - HTS-HV - access	DIR_HTSHV_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
52	AP	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
53	AP	Direct - HTS-Sub - systems	DIR_HTSS_05	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	AP									
55	AP	ALLOCATION FACTOR TABLE CONTINUED								
56	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
57	AP									
58	AP	Direct - HTS-Sub - local	DIR_HTSS_04	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
59	AP	Meter O&M - minimum - measurement	MTROMMIN_07	0.000000	0.000000	0.069088	0.383557	0.031948	0.007850	0.001056
60	AP	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	AP	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62	AP	E370 excess meter investment - dummy	METERSEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
63	AP	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
64	AP	E369 excess Service investment- dummy	SERVICESEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
65	AP	E368 Line Transformers - dummy	LNTRFRMR_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
66	AP	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
67	AP	CP @ primary lines - dummy	CP@PRI_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
68	AP	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
69	AP									
70	AP									
71	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
72	AP									
73	AP	Plant Related								
74	AP	Distribution Plant Total	DISTPLT	0.000072	0.010804	0.196396	0.146169	0.032459	0.030362	0.000088
75	AP	Distribution Plant x meters	DISTPLTXMTR	0.000075	0.011184	0.196990	0.150570	0.033322	0.031214	0.000001
76	AP	Acct E360 - Land & Land Rights	E360PLT	0.000020	0.002965	0.227048	0.182445	0.045571	0.045777	0.000024
77	AP	Acct E361 - Structures & Improvments	E361PLT	0.000037	0.005539	0.216982	0.170531	0.041265	0.040715	0.000045
78	AP	Acct E362 - Station Equipment	E362PLT	0.000000	0.000000	0.238640	0.196163	0.050530	0.051607	0.000000
79	AP	Acct E364 - Poles & Towers	E364PLT	0.000101	0.002810	0.191386	0.155517	0.040155	0.062885	0.000000
80	AP	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	0.000077	0.003049	0.211230	0.172259	0.044267	0.030609	0.000000
81	AP	Acct E366 - UG Conduit	E366PLT	0.000105	0.001721	0.198207	0.161027	0.041538	0.036680	0.000000
82	AP	Acct E367 - UG Conductors & Devices x HEP	E367PLT	0.000105	0.001721	0.198207	0.161027	0.041538	0.036680	0.000000
83	AP	Acct E369 Services	E369PLT	0.000000	0.000000	0.325016	0.023543	0.001961	0.001083	0.000000
84	AP	Acct E370 Meters	METERPLT	0.000000	0.000000	0.179487	0.020801	0.007875	0.006106	0.002564
85	AP	Acct E370 Meters x load profile meters	METERPLTXPR	0.000000	0.000000	0.179487	0.020801	0.007875	0.006106	0.002564
86	AP	Acct E373 - Streetlights	E373PLT	0.000009	0.195480	0.024327	0.018595	0.004115	0.003855	0.000000
87	AP	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	0.000000	0.000000	0.151143	0.124241	0.032003	0.399333	0.000000
88	AP	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	0.000080	0.000825	0.218522	0.178202	0.045765	0.000000	0.000000
89	AP									
90	AP	Acct E301-E303 Intangible Plt	INTANGPLT	0.000040	0.010281	0.175551	0.051598	0.004301	0.001058	0.000142
91	AP									
92	AP	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0.000040	0.010141	0.175917	0.051594	0.004419	0.001218	0.000139
93	AP	E391-E398 General Plant	GENPLT	0.000075	0.011184	0.196990	0.150570	0.033322	0.031214	0.000001
94	AP	Common Plant	COMPLT	0.000050	0.010522	0.181276	0.078027	0.012051	0.009111	0.000104
95	AP	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	0.000069	0.011033	0.193412	0.134052	0.028478	0.026181	0.000025
96	AP									
97	AP	Total Plant	TOTPLT	0.000072	0.010809	0.196023	0.144533	0.031954	0.029836	0.000086
98	AP									
99	AP	Total Distribution Plant Reserve	TOTDRESERVE	0.000072	0.010015	0.198803	0.135731	0.029922	0.027185	0.000119
100	AP	Total Net Plant	TOTPLTNET	0.000072	0.011103	0.194993	0.147797	0.032708	0.030819	0.000073

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
 12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
151	AP	HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
152	AP										
153	AP	Total Rev Req @ desired ROR	REVREQ	1.000000	0.568167	0.002650	0.004694	0.000071	0.000001	0.000687	0.033839
154	AP										
155	AP	<u>PRESENT REVENUES FROM SALES INPUT</u>									
156	AP										
157	AP	Total Sales of Electricity Revenues		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
158	AP	Sales of Electricity Revenues - Rates		1.000000	0.476039	0.003512	0.006199	0.000042	0.000000	0.000590	0.044679
159	AP	Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
160	AP	Expense Reclassification Plus-local	ADJ_Plus_04	1.000000	0.000000	0.000000	0.000000	0.406337	0.006306	0.000000	0.000000
161	AP	Expense Reclassification-local	ADJEXP_04	1.000000	0.624242	0.002413	0.004379	0.000000	0.000000	0.000423	0.038400

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
 12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-High
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
151	AP	HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
152	AP									
153	AP	Total Rev Req @ desired ROR	REVREQ	0.000269	0.012022	0.187375	0.134208	0.029358	0.026561	0.000097
154	AP									
155	AP	<u>PRESENT REVENUES FROM SALES INPUT</u>								
156	AP									
157	AP	Total Sales of Electricity Revenues		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
158	AP	Sales of Electricity Revenues - Rates		0.000257	0.022169	0.211094	0.178457	0.031052	0.024050	0.001861
159	AP	Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
160	AP	Expense Reclassification Plus-local	ADJ_Plus_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.587357
161	AP	Expense Reclassification-local	ADJEXP_04	0.000059	0.016095	0.167800	0.111337	0.019957	0.014895	0.000000

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					HTS-High Voltage	
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	Voltage
			(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	RRW	REVENUE REQUIREMENTS							
2	RRW								
3	RRW	PRESENT RATES							
4	RRW	-----							
5	RRW	RATE BASE	1,022,124	103,915,941	1,816,712,160	1,311,785,994	290,219,052	272,047,354	827,520
6	RRW	NET OPER INC (PRESENT RATES)	75,433	7,668,996	134,073,357	96,809,806	21,418,166	20,077,095	61,071
7	RRW	RATE OF RETURN (PRES RATES)	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
8	RRW	RELATIVE RATE OF RETURN	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9	RRW	SALES REVENUE (PRE RATES)	501,853	22,396,231	349,056,779	250,012,787	54,689,734	49,480,290	181,014
10	RRW	REVENUE PRES RATES \$/KWH	\$0.0328	\$0.1629	\$0.0475	\$0.0236	\$0.0176	\$0.0106	\$0.0003
11	RRW	REVENUE REQUIRED - \$/MO/CUST	\$465.54	\$79.15	\$100.86	\$2,185.64	\$5,739.90	\$21,136.39	\$574.65
12	RRW	SALES REV REQUIRED \$/KW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	RRW								
14	RRW	CLAIMED RATE OF RETURN							
15	RRW	-----							
16	RRW	CLAIMED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
17	RRW	RETURN REQ FOR CLAIMED ROR	75,433	7,668,996	134,073,357	96,809,806	21,418,166	20,077,095	61,071
18	RRW	SALES REVENUE REQ CLAIMED ROR	501,853	22,396,231	349,056,779	250,012,787	54,689,734	49,480,290	181,014
19	RRW	REVENUE DEFICIENCY SALES REV			0	(0)			
20	RRW	PERCENT INCREASE REQUIRED	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	RRW	ANNUAL BOOKED KWH SALES	15,313,401	137,520,699	7,352,369,374	10,589,422,620	3,109,525,559	4,669,504,753	672,466,899
22	RRW	SALES REV REQUIRED \$/KWH	\$0.0328	\$0.1629	\$0.0475	\$0.0236	\$0.0176	\$0.0106	\$0.0003
23	RRW	REVENUE DEFICIENCY \$/KWH							

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS			System		Customer Service	Measurement
			Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	S	SUMMARY OF RESULTS							
2	S	DEVELOPMENT OF RETURN							
3	S								
4	S	RATE BASE							
5	S	Plant in Service							
6	S	Production Plant E310-E346	CALCULATED	0	0	0	0	0	0
7	S	Transmission Plant E350-E359	CALCULATED	0	0	0	0	0	0
8	S	Distribution Plant							
9	S	Land & Structures E360-E361	CALCULATED	293,570,614	0	0	0	125,606,741	0
10	S	Station Equipment E362	CALCULATED	1,565,418,169	0	0	0	669,777,783	0
11	S	Poles, Towers, and Fixtures E364	CALCULATED	1,027,443,483	9,926,985	0	324,132,007	138,764,932	0
12	S	OH Conductors and Devices E365	CALCULATED	2,856,184,590	8,663,157	0	676,089,548	658,973,011	0
13	S	UG Conductors E366	CALCULATED	512,107,003	1,209,731	73,522	167,477,027	74,353,110	0
14	S	UG Conduits and Devices E367	CALCULATED	1,431,183,475	3,380,831	205,472	468,047,404	207,794,351	0
15	S	Line Transformers E368	CALCULATED	1,591,690,631	0	0	756,053,050	0	0
16	S	Services E369	CALCULATED	535,269,333	0	535,269,333	0	0	0
17	S	Meters E370	CALCULATED	365,421,442	0	0	122,177,671	0	76,316,914
18	S	Street Lighting E373	CALCULATED	499,027,153	464,501,858	1,870,457	8,459,940	6,595,096	0
19	S	Asset Retirement Obligations E374	CALCULATED	96,512,525	932,488	0	30,447,221	13,034,833	0
20	S	Other Distribution and Unallocated Plant	CALCULATED	0	0	0	0	0	0
21	S	Total Distribution Plant	CALCULATED	10,773,828,418	488,615,049	537,418,784	2,552,883,868	1,894,899,857	0
22	S	General Plant E389-E399	CALCULATED	429,584,593	20,166,534	22,180,803	100,322,166	78,207,913	0
23	S	Common Plant C389-C399	CALCULATED	126,654,044	1,587,719	1,746,304	11,272,300	6,157,341	72,130,276
24	S	Intangible Plant E301-E303, E399, C303-C390	CALCULATED	126,923,895	1,837,456	2,020,984	12,674,013	7,125,844	66,251,423
25	S	Total Plant in Service	CALCULATED	11,456,990,950	512,206,759	563,366,875	2,677,152,347	1,986,390,954	138,381,700
26	S								
27	S	Less: Reserve for Depreciation and Amorization	CALCULATED	3,099,332,698	126,416,094	252,481,133	742,150,688	455,781,716	84,778,006
28	S	Plus: Rate Base Additions							
29	S	Working Capital	CALCULATED	1,153,424,258	63,830,655	19,921,829	248,313,802	184,777,469	70,384,500
30	S	Plant Held for Future Use	CALCULATED	495,177	22,138	24,349	115,708	85,853	5,981
31	S	Capital Stimulus	CALCULATED	0	0	0	0	0	0
32	S	Other Rate Base Additions		2,015,996,645	61,220,311	62,612,913	315,548,459	238,042,456	4,631,514
33	S	Plus: Rate Base Deductions							
34	S	Customer Advances	CALCULATED	-63,735,780	-2,837,691	-1,886,245	-12,528,067	-10,173,104	-4,124,283
35	S	Unbilled Revenue	CALCULATED	0	0	0	0	0	0
36	S	Deferred Income Taxes and Credits	CALCULATED	-1,800,404,102	-79,935,371	-88,010,271	-417,605,067	-309,970,064	-33,113,358
37	S								
38	S								
39	S	Other Rate Base Deductions		-27,893,945	-84,606	0	-6,602,796	-6,435,633	0
40	S	TOTAL RATE BASE		9,635,540,505	428,006,101	303,548,316	2,062,243,696	1,626,936,215	91,388,048
41	S								
42	S								
43	S								
44	S								
45	S	SUMMARY OF RESULTS							

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION			System		Customer Service	Measurement
			BASIS	Total Company	Street Lighting	Access	Local Delivery Demand		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	RBP	DEVELOPMENT OF RATE BASE							
2	RBP								
3	RBP	ELECTRIC PLANT IN SERVICE							
4	RBP								
5	RBP	PRODUCTION PLANT							
6	RBP	E304-E346 - Production Plant	not_used	0	0	0	0	0	0
7	RBP	Not Used	not_used	0	0	0	0	0	0
8	RBP	TOTAL PRODUCTION PLANT		0	0	0	0	0	0
9	RBP								
10	RBP	TRANSMISSION PLANT							
11	RBP	E350 Land & Land Rights	not_used	0	0	0	0	0	0
12	RBP	E352 Structures & Improvements	not_used	0	0	0	0	0	0
13	RBP	E353 Station Equipment	not_used	0	0	0	0	0	0
14	RBP	E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0
15	RBP	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0
16	RBP	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0
17	RBP								
18	RBP	DISTRIBUTION PLANT							
19	RBP	E360-E361 Land & Structures							
20	RBP	E360 - Land and Land Rights							
21	RBP	- Headquarters related	E362PLT	14,080,608	0	0	0	6,024,510	0
22	RBP	- Direct - HTS-HV	E362PLT	0	0	0	0	0	0
23	RBP	- Direct - HEP	E362PLT	0	0	0	0	0	0
24	RBP	- Substation related	E362PLT	37,233,560	0	0	0	15,930,703	0
25	RBP	E361 - Structures and improvements		0	0	0	0	0	0
26	RBP	- Headquarters related	E362PLT	124,204,880	0	0	0	53,142,139	0
27	RBP	- Substation related	E362PLT	118,051,566	0	0	0	50,509,390	0
28	RBP	Total Accounts E360-E361		293,570,614	0	0	0	125,606,741	0
29	RBP	E362 - Station Equipment							
30	RBP	Switching Stations - Energy Related - System		269,637,863	0	0	0	0	0
31	RBP	Switching Stations - Demand Related - System		68,805,545	0	0	0	68,805,545	0
32	RBP	H Class Substations - Energy Related - System		626,002,523	0	0	0	0	0
33	RBP	H Class Substations - Demand Related - System		600,972,238	0	0	0	600,972,238	0
34	RBP	4 kV Class Substations - Energy Related - System		0	0	0	0	0	0
35	RBP	4 kV Class Substations - Demand Related - System		0	0	0	0	0	0
36	RBP	Total Account E362		1,565,418,169	0	0	0	669,777,783	0
37	RBP	E364 - Poles Towers & Fixtures							
38	RBP	Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	8,114,160	0	0	0	0
39	RBP	Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825	1,812,825	0	0	0	0
40	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0
41	RBP	Subtransmission lines - Energy Related - System		80,822,343	0	0	0	0	0
42	RBP	Subtransmission lines - Demand Related - System		20,624,052	0	0	0	20,624,052	0
43	RBP	Primary Lines - Energy Related - Local		123,061,406	0	0	0	0	0
44	RBP	Primary Lines - Energy Related - System		123,061,406	0	0	0	0	0
45	RBP	Primary Lines - Demand Related - Local		118,140,880	0	0	118,140,880	0	0

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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION			System		Customer Service	Measurement
			BASIS	Total Company	Street Lighting	Access	Local Delivery Demand		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
46	RBP	Primary Lines - Demand Related - System	118,140,880	0	0	0	118,140,880	0	0
47	RBP	Secondary Lines - Energy Related - Local	227,674,404	0	0	0	0	0	0
48	RBP	Secondary Lines - Demand Related - Local	205,991,127	0	0	205,991,127	0	0	0
49	RBP	Total Account E364	1,027,443,483	9,926,985	0	324,132,007	138,764,932	0	0
50	RBP								
51	RBP								
52	RBP	ELECTRIC PLANT IN SERVICE CONTINUED							
53	RBP								
54	RBP	DISTRIBUTION PLANT CONTINUED							
55	RBP	E365 - OH Conductors and Devices							
56	RBP	Direct - BPL	DIR_BPL_02	2,226,625	2,226,625	0	0	0	0
57	RBP	Direct - PSAL	DIR_PSA_02	6,436,532	6,436,532	0	0	0	0
58	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0
59	RBP	Subtransmission lines - Energy Related - System		160,845,181	0	0	0	0	0
60	RBP	Subtransmission lines - Demand Related - System		41,044,089	0	0	41,044,089	0	0
61	RBP	Primary lines - Energy Related - Local		643,665,448	0	0	0	0	0
62	RBP	Primary lines - Energy Related - System		643,665,448	0	0	0	0	0
63	RBP	Primary lines - Demand Related - Local		617,928,923	0	0	617,928,923	0	0
64	RBP	Primary lines - Demand Related - System		617,928,923	0	0	617,928,923	0	0
65	RBP	Secondary lines -Energy Related - Local		64,282,796	0	0	0	0	0
66	RBP	Secondary lines -Demand Related - Local		58,160,625	0	0	58,160,625	0	0
67	RBP	Other	DISTPLT	0	0	0	0	0	0
68	RBP	Total Account E365		2,856,184,590	8,663,157	0	676,089,548	658,973,011	0
69	RBP								
70	RBP	E366 - Underground Conduit							
71	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0
72	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0
73	RBP	Underground Conduits	E367PLT	512,107,003	1,209,731	73,522	167,477,027	74,353,110	0
74	RBP	Not Used	not_used						
75	RBP	Total Account E366		512,107,003	1,209,731	73,522	167,477,027	74,353,110	0
76	RBP								
77	RBP	E367 - Underground Conductors & Devices							
78	RBP	Direct - BPL	DIR_BPL_02	2,325,498	2,325,498	0	0	0	0
79	RBP	Direct - PSAL	DIR_PSA_02	868,520	868,520	0	0	0	0
80	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	3,979,461	186,813	205,472	929,335	724,480	0
81	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0
82	RBP	367.1 - Conventional UG							
83	RBP	Subtransmission lines - Energy Related - System	KWH_SUBT_09	40,943,727	0	0	0	0	0
84	RBP	Subtransmission lines - Demand Related - System	CP_SUBT_05	10,447,922	0	0	0	10,447,922	0
85	RBP	Primary lines - Energy Related - Local	KWH_PRI_10	90,324,112	0	0	0	0	0
86	RBP	Primary lines - Energy Related - System	KWH_PRI_09	90,324,112	0	0	0	0	0
87	RBP	Primary lines - Demand Related - Local	CP_PRI_04	86,712,563	0	0	86,712,563	0	0
88	RBP	Primary lines - Demand Related - System	CP_PRI_05	86,712,563	0	0	0	86,712,563	0
89	RBP	Secondary lines -Energy Related - Local	KWH_SEC_10	283,098,081	0	0	0	0	0
90	RBP	Secondary lines -Demand Related - Local	CP_SEC_04	256,136,359	0	0	256,136,359	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION			System		Customer Service	Measurement	
			BASIS	Total Company	Street Lighting	Access	Local Delivery Demand			Delivery Demand
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	RBD	LESS: DEPRECIATION RESERVE & AMORT								
2	RBD									
3	RBD	E301-E303 - INTANGIBLE PLANT - RESERVE								
4	RBD	Customer Service Related - Reserve	CUSTSVSX	15,757,979	0	0	572,705	0	12,243,829	2,941,445
5	RBD	Not Used	not_used	0	0	0	0	0	0	0
6	RBD	Not used	not_used	0	0	0	0	0	0	0
7	RBD	Total Accounts E301-E303 Reserve		15,757,979	0	0	572,705	0	12,243,829	2,941,445
8	RBD									
9	RBD	E304-E346 - PRODUCTION PLANT - RESERVE	not_used	0	0	0	0	0	0	0
10	RBD	E350-E359 - TRANSMISSION PLANT - RESERVE	not_used	0	0	0	0	0	0	0
11	RBD									
12	RBD	DISTRIBUTION PLANT RESERVE								
13	RBD	E360-E361 Land & Structures - Reserve								
14	RBD	E360 - Land and Land Rights								
15	RBD	- Headquarters Related	DISTPLT	0	0	0	0	0	0	0
16	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
17	RBD	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
18	RBD	- Substation Related	E362PLT	667,893	0	0	0	285,764	0	0
19	RBD	E361 - Structures and improvements								
20	RBD	- Headquarters Related	DISTPLT	40,449,681	1,834,475	2,017,706	9,584,647	7,114,286	0	286,527
21	RBD	- Substation Related	E362PLT	36,319,499	0	0	0	15,539,614	0	0
22	RBD	Total Accounts E360-E361		77,437,073	1,834,475	2,017,706	9,584,647	22,939,663	0	286,527
23	RBD	E362 Station Equipment - Rsrv	E362PLT	279,293,104	0	0	0	119,497,984	0	0
24	RBD	E364 Poles Towers and Fixtures Rsrv								
25	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
26	RBD	- All Other	E364PLT	200,061,625	1,932,962	0	63,114,300	27,020,014	0	0
27	RBD	E365 OH Conductors and Devices - Rsrv								
28	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
29	RBD	- All Other	E365PLT	609,997,837	1,850,198	0	144,393,035	140,737,441	0	0
30	RBD	E366 UG Conduit - Rsrv								
31	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
32	RBD	- All Other	E366PLT	258,299,502	610,171	37,084	84,473,035	37,502,653	0	0
33	RBD	E367 UG Conductors and Devices - Rsrv								
34	RBD	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0
35	RBD	- All Other	E367PLT	512,800,757	1,211,370	73,622	167,703,909	74,453,837	0	0
36	RBD	E368 Line Transformers - Rsrv Energy Related - Local	KWH_SEC_10	198,944,531	0	0	0	0	0	0
37	RBD	E368 Line Transformers - Rsrv Demand Related - Local	CP_SEC_04	179,997,433	0	0	179,997,433	0	0	0
38	RBD	E369 Services - Rsrv								
39	RBD	Services	E369PLT	240,814,772	0	240,814,772	0	0	0	0
40	RBD	Not used	not_used	0	0	0	0	0	0	0
41	RBD	Total Accounts E369 Rsrv		240,814,772	0	240,814,772	0	0	0	0
42	RBD	E370 Meters - Rsrv								
43	RBD	Load profile meters	KWHMETERX_04	0	0	0	0	0	0	0
44	RBD	All other Meters	METERPLTXPR	136,921,647	0	0	45,779,382	0	0	28,595,579
45	RBD	Total Account E370 Rsrv		136,921,647	0	0	45,779,382	0	0	28,595,579

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
 12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
91	RBD	- Customer Related - Measurement	MRCOST_07	311,743	0	0	0	0	0	311,743
92	RBD	- Demand Related - Measurement	NCP_MTR_07	311,743	0	0	0	0	0	311,743
93	RBD	Customer Service Related	CUSTSVSX	46,570,192	0	0	1,692,539	0	36,184,682	8,692,971
94	RBD	Distribution Related	INTANGPLT	0	0	0	0	0	0	0
95	RBD	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0
96	RBD	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0
97	RBD	E399.1 Asset Retirement Obligations	GENPLT	490,552	23,029	25,329	114,560	89,307	0	0
98	RBD	Total Accounts C303-C390.4,E399		47,684,230	23,029	25,329	1,807,099	89,307	36,184,682	9,316,457
99	RBD									
100	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		3,099,332,698	126,416,094	252,481,133	742,150,688	455,781,716	84,778,006	49,872,573
101	RBD									
102	RBD	NET ELECTRIC PLANT IN SERVICE		8,357,658,252	385,790,665	310,885,742	1,935,001,659	1,530,609,238	53,603,694	61,177,433

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB- LINE NO.	SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	RBO	ADDITIONS AND DEDUCTIONS TO RATE BASE								
2	RBO									
3	RBO	PLUS: ADDITIONS TO RATE BASE								
4	RBO									
5	RBO	Working Capital								
6	RBO	Cash (lead/lag)	EXPENDITURES	925,712,100	51,229,033	15,988,807	199,291,015	148,298,198	56,489,000	37,720,924
7	RBO	Materials and Supplies	EXPENDITURES	227,211,892	12,573,937	3,924,381	48,915,088	36,399,129	13,864,972	9,258,432
8	RBO	Prepayments	EXPENDITURES	500,266	27,685	8,641	107,699	80,142	30,527	20,385
9	RBO	Working Funds	EXPENDITURES							
10	RBO	Total Working Capital		1,153,424,258	63,830,655	19,921,829	248,313,802	184,777,469	70,384,500	46,999,741
11	RBO	Net Plant Adds - Distribution	DISTPLT	1,016,196,832	46,086,595	50,689,805	240,790,218	178,728,596		7,198,277
12	RBO	Capital Lease Plant & Reserve Deduction	TOTPLT	495,177	22,138	24,349	115,708	85,853	5,981	4,800
13	RBO	Capital Stimulus Adjust	DISTPLT							
14	RBO	Net Plant Adds - General & Other	TOTPLTNET	286,198,206	13,210,949	10,645,918	66,261,863	52,413,918	1,835,596	2,094,949
15	RBO	CEF-EC Adjustment	ECPRO_07	670,378,464						670,378,464
16	RBO	CEF-EV Adjustment	TOTREV	43,223,143	1,922,767	1,277,190	8,496,378	6,899,941	2,795,918	3,764,670
17	RBO	TOTAL ADDITIONS TO RATE BASE		3,169,916,080	125,073,103	82,559,090	563,977,968	422,905,778	75,021,994	730,440,902
18	RBO									
19	RBO									
20	RBO	PLUS: DEDUCTIONS TO RATE BASE								
21	RBO									
22	RBO	Customer Advances for Construction	REVREQ	(63,735,780)	(2,837,691)	(1,886,245)	(12,528,067)	(10,173,104)	(4,124,283)	(5,557,527)
23	RBO	Unbilled Revenue	TOTREV							
24	RBO	IAP Adjustment	E365PLT	(27,893,945)	(84,606)		(6,602,796)	(6,435,633)		
25	RBO	Deferred Income Taxes and Credits								
26	RBO	ADIT Test/Post year	TOTPLT							
27	RBO	Liberalized Depreciation	TOTPLT	(2,247,763)	(100,491)	(110,528)	(525,234)	(389,713)	(27,149)	(21,787)
28	RBO	Cost of Removal	TOTPLT	15,629,066	698,727	768,517	3,652,040	2,709,737	188,774	151,489
29	RBO	3% Investment Tax Credit	DISTPLT							
30	RBO	Computer Software	INTANGPLT							
31	RBO	Capitalized Interest	TOTPLTNET	312,066	14,405	11,608	72,251	57,151	2,002	2,284
32	RBO	NJ Corporate Business Tax	TOTPLTNET	6,378,736	294,443	237,274	1,476,833	1,168,192	40,911	46,692
33	RBO	Defrd Tax & Consolidated Tax Adjustment	DEPREXP	(1,820,476,207)	(80,842,456)	(88,917,143)	(422,280,957)	(313,515,432)	(33,317,895)	(19,595,504)
34	RBO	Total Deferred Income Taxes and Credits		(1,800,404,102)	(79,935,371)	(88,010,271)	(417,605,067)	(309,970,064)	(33,113,358)	(19,416,826)
35	RBO									
36	RBO	TOTAL DEDUCTIONS TO RATE BASE		(1,892,033,827)	(82,857,667)	(89,896,516)	(436,735,931)	(326,578,801)	(37,237,641)	(24,974,353)
37	RBO									
38	RBO									
39	RBO	TOTAL RATE BASE		9,635,540,505	428,006,101	303,548,316	2,062,243,696	1,626,936,215	91,388,048	766,643,982

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
 12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	REV	OPERATING REVENUES								
2	REV									
3	REV	SALES REVENUES								
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,862,881,345	82,940,563	55,131,523	366,172,706	297,341,383	120,545,304	162,436,456
5	REV	Not Used	not_used	0	0	0	0	0	0	0
6	REV	Not Used	not_used	0	0	0	0	0	0	0
7	REV	TOTAL SALES OF ELECTRICITY		<u>1,862,881,345</u>	<u>82,940,563</u>	<u>55,131,523</u>	<u>366,172,706</u>	<u>297,341,383</u>	<u>120,545,304</u>	<u>162,436,456</u>
8	REV									
9	REV	OTHER OPERATING REVENUES								
10	REV	450-Forfeited Discounts	REVLATEP	3,653,078	91,595	22,223	732,158	623,459	192,724	135,838
11	REV	456-Other Electric Revenues	TOTREV	21,451,361	954,257	633,861	4,216,696	3,424,395	1,387,596	1,868,381
12	REV	Not Used	not_used	0	0	0	0	0	0	0
13	REV	Not Used	not_used	0	0	0	0	0	0	0
14	REV	TOTAL OTHER OPERATING REV		<u>25,104,439</u>	<u>1,045,852</u>	<u>656,084</u>	<u>4,948,854</u>	<u>4,047,855</u>	<u>1,580,320</u>	<u>2,004,219</u>
15	REV									
16	REV	OTHER REVENUE SOURCES								
17	REV	Not Used	not_used	0	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0	0
19	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0
20	REV									
21	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
22	REV									
23	REV	TOTAL OPERATING REVENUES		<u>1,887,985,784</u>	<u>83,986,414</u>	<u>55,787,607</u>	<u>371,121,560</u>	<u>301,389,237</u>	<u>122,125,623</u>	<u>164,440,675</u>

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION			System		Customer Service	Measurement
			BASIS	Total Company	Street Lighting	Access	Local Delivery Demand		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	E	OPERATION & MAINTENANCE EXPENSE							
2	E	PRODUCTION EXPENSE							
3	E	E500-E557 Production Expenses							
4	E	Not Used	not_used	0	0	0	0	0	0
5	E	Total Production Expense		0	0	0	0	0	0
6	E	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0
7	E								
8	E	TRANSMISSION EXPENSES							
9	E	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0
10	E	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0
11	E								
12	E	DISTRIBUTION EXPENSES							
13	E	Operation							
14	E	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0
15	E	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0
16	E	E582 Station Expenses	E362PLT	2,539,578	0	0	0	1,086,581	0
17	E	E583 OH Line Expenses	E365PLT	4,195,894	12,727	0	993,213	968,068	0
18	E	E584 Underground Line Expenses	E367PLT	6,199,909	14,646	890	2,027,589	900,168	0
19	E	E585 Street Lighting and System Expenses	E373PLT	173,106	161,130	649	2,935	2,288	
20	E	E586 Meter Expenses							
21	E	- Basic portion (minimum size)	METERPLT_07	5,865,310	0	0	0	0	5,865,310
22	E	- Excess portion	not_used	0	0	0	0	0	0
23	E	E587 Customer Installations Expenses	MTROMMIN_07	0	0	0	0	0	0
24	E	-E587 Customer Installation Expenses - System	CUSTAVG_04	-1,314,125	0	0	-1,314,125	0	0
25	E	-E587 Customer Installation Expenses - Local	CUSTAVG_04	-1,314,125	0	0	-1,314,125	0	0
26	E	E588 Miscellaneous Distribution Expenses	DISTEXPO	35,897,260	413,979	3,380	868,547	6,494,243	0
27	E	E589 Rents	DISTPLT	1,330,133	60,324	66,350	315,178	233,944	9,422
28	E	Total Distribution Operation		53,572,940	662,805	71,268	1,579,212	9,685,291	0
29	E	Maintenance							
30	E	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0
31	E	E591 Maint of Structures	E360PLT	12,325,542	0	0	0	5,273,590	0
32	E	E592 Maint of Station Equipment	E362PLT	17,215,431	0	0	0	7,365,772	0
33	E	E593 Maint of Overhead Lines							
34	E	- Direct assigned - BPL poles	DIR_BPL_02	40,988	40,988	0	0	0	0
35	E	- Direct assigned - PSAL poles	DIR_PSAL_02	118,210	118,210	0	0	0	0
36	E	- all other O&M	E365PLT	56,305,216	170,781	0	13,328,049	12,990,623	0
37	E	E594.0 Maint of Underground Lines	E367PLT	20,076,605	47,426	2,882	6,565,757	2,914,934	0
38	E	Not used	not_used	0	0	0	0	0	0
39	E	E595 Maint of Line Transformers - Energy Related Local	KWH_SEC_10	2,207,903	0	0	0	0	0
40	E	E595 Maint of Line Transformers - Demand Related Local	CP_SEC_04	1,997,626	0	0	1,997,626	0	0
41	E	E596 Maint of Street Lighting & Signal Systems							
42	E	- BPL luminaires	DIR_BPL_02	8,123,869	8,123,869	0	0	0	0
43	E	- BPL-POF luminaires	DIR_BPLPOF_02	340,052	340,052	0	0	0	0
44	E	- PSAL luminaires	DIR_PSAL_02	3,594,664	3,594,664	0	0	0	0
45	E	E597 Maint of Meters							

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
91	E	CUSTOMER SERVICE & INFO EXPENSES								
92	E	E907 & 908 - Cust Svs & Info								
93	E	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0	0
94	E	- Acct Maint related	ACCTMAINT_06	2,356,739	0	0	0	0	2,356,739	0
95	E	- Utility work related	UTILWORK_04	847,228	0	0	847,228	0	0	0
96	E	- Sales	SALES_06	0	0	0	0	0	0	0
97	E	- Billing	BILLING_06	41,297	0	0	0	0	41,297	0
98	E	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0
99	E	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	0
100	E	E910 - Misc Cust Svs & Info								
101	E	- Utility work related	UTILWORK_04	1,163,089	0	0	1,163,089	0	0	0
102	E	- Acct Maint related	ACCTMAINT_06	689,620	0	0	0	0	689,620	0
103	E	- Not used	not_used	0	0	0	0	0	0	0
104	E	- Not used	not_used	0	0	0	0	0	0	0
105	E	- Not used	not_used	0	0	0	0	0	0	0
106	E	- Not used	not_used	0	0	0	0	0	0	0
107	E	- Remaining	BILLING_06	220,028					220,028	
108	E	OPERATION & MAINTENANCE EXPENSE CONTINUED								
109	E									
110	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		5,318,001	0	0	2,010,317	0	3,307,684	0
111	E									
112	E	SALES EXPENSES								
113	E	E911-E916 Sales Expenses								
114	E	- Sales	SALES_06	0	0	0	0	0	0	0
115	E	- Billing related	BILLING_06	0	0	0	0	0	0	0
116	E	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0
117	E	- Utility work related	UTILWORK_04	40,922	0	0	40,922	0	0	0
118	E	- Remaining	UTILWORK_04	0	0	0	0	0	0	0
119	E	- Clause	not_used							
120	E	SALES EXPENSES TOTAL (ACCT 916)		40,922	0	0	40,922	0	0	0
121	E									
122	E	TOTAL OPER & MAINT EXCL A&G		277,762,244	13,223,105	74,179	27,644,272	38,515,543	77,475,509	37,549,587
123	E									
124	E	ADMINISTRATIVE & GENERAL EXPENSE								
125	E	E920 A&G Salaries	REVREQ	5,694,688	253,543	168,533	1,119,362	908,950	368,498	496,556
126	E	E921 Office Supplies & Exp	REVREQ	622,444	27,713	18,421	122,349	99,351	40,278	54,275
127	E	E923 Outside Services Employed	DISTPLT	68,020,983	3,084,890	3,393,014	16,117,731	11,963,524	0	481,830
128	E	E924 Property Insurance	TOTPLT	1,802,573	80,587	88,637	421,207	312,527	21,772	17,472
129	E	E925 Injuries & Damages	LABOR	14,161,029	678,137	2,974	1,799,423	1,163,501	4,414,263	3,535,479
130	E	E926 Employee Pension & Benefits	LABOR	-77,966,713	-3,733,637	-16,373	-9,907,129	-6,405,917	-24,303,713	-19,465,372
131	E	E928 Regulatory Comm Exp	REVREQ	15,042,373	669,728	445,175	2,956,767	2,400,969	973,378	1,311,640
132	E	E929 Duplicate Charges - credit	REVLPLS	-3,363,888	0	-913	-676,371	-542,508	-127,369	-61,591
133	E	E930.1 General Advertising Expenses	CUSTAVG_04	2,277,517	0	0	2,277,517	0	0	0
134	E	E930.2 Misc General Expenses	DISTPLT	2,932,568	132,998	146,282	694,879	515,780	0	20,773
135	E	E931 Rents	DISTPLT	4,471,819	202,806	223,063	1,059,608	786,503	0	31,676

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				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
136	E	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0
137	E	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
138	E	Not Used	not_used	0	0	0	0	0	0	0
139	E	TOTAL A&G EXPENSE		<u>33,695,393</u>	<u>1,396,765</u>	<u>4,468,813</u>	<u>15,985,344</u>	<u>11,202,679</u>	<u>-18,612,894</u>	<u>-13,577,262</u>
140	E									
141	E	TOTAL OPERATION & MAINTENANCE EXPENSES		<u>311,457,637</u>	<u>14,619,870</u>	<u>4,542,993</u>	<u>43,629,616</u>	<u>49,718,221</u>	<u>58,862,615</u>	<u>23,972,325</u>

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
 12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES								
2	DE									
3	DE	E403 DEPRECIATION EXPENSE								
4	DE	Production Plant	not_used	0	0	0	0	0	0	0
5	DE	Transmission Plant	not_used	0	0	0	0	0	0	0
6	DE	Distribution Plant	DISTPLT	257,769,144	11,690,355	12,858,009	61,079,002	45,336,411	0	1,825,920
7	DE	General Plant	GENPLT	19,786,964	928,885	1,021,663	4,620,908	3,602,311	0	0
8	DE	Common Plant	COMPLT	9,215,747	115,527	127,067	820,208	448,028	5,248,426	1,260,876
9	DE	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		286,771,855	12,734,767	14,006,738	66,520,119	49,386,749	5,248,426	3,086,796
11	DE									
12	DE	E404.3 AMORT OF OTHER LIMITED TERM PLANT								
13	DE	not used	not_used	0	0	0	0	0	0	0
14	DE	Distribution Delivery Related	DISTPLTXMTR	6,072,872	285,087	313,561	1,418,216	1,105,595	0	0
15	DE	Meter Reading	MRCOST_07	492,670	0	0	0	0	0	492,670
16	DE	Customer Service related	CUSTSVSX	14,826,022	0	0	538,834	0	11,519,706	2,767,482
17	DE	not used	not_used	0	0	0	0	0	0	0
18	DE	not used	not_used	0	0	0	0	0	0	0
19	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		21,391,564	285,087	313,561	1,957,050	1,105,595	11,519,706	3,260,152
20	DE									
21	DE	E407 AMORT OF PROPERTY LOSSES								
22	DE	Regulatory assets	KWHMETER_04	0	0	0	0	0	0	0
23	DE	Securitization amortization	not_used	0	0	0	0	0	0	0
24	DE	not used	not_used	0	0	0	0	0	0	0
25	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0	0
26	DE									
27	DE	TOTAL AMORTIZATION EXPENSE		21,391,564	285,087	313,561	1,957,050	1,105,595	11,519,706	3,260,152
28	DE									
29	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		308,163,419	13,019,854	14,320,300	68,477,169	50,492,344	16,768,132	6,346,948

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	EO	OTHER OPERATING EXPENSES								
2	EO	E408 TAXES OTHER THAN INCOME TAXES								
3	EO	TEFA	TEFA_04	0	0	0	0	0	0	0
4	EO	Real Estate Taxes	TOTPLT	0	0	0	0	0	0	0
5	EO	Miscellaneous State and Municipal Tax	TOTPLT	-275,485	-12,316	-13,546	-64,373	-47,763	-3,327	-2,670
6	EO	State Unemploy Insur (SUI) Tax	LABOR	0	0	0	0	0	0	0
7	EO	FICA & UnempTax	LABOR	-11,275,732	-539,968	-2,368	-1,432,793	-926,439	-3,514,861	-2,815,129
8	EO	Other Taxes	TOTPLT	0	0	0	0	0	0	0
9	EO	not_used	not_used	0	0	0	0	0	0	0
10	EO	TOTAL TAXES OTHER THAN INCOME		-11,551,217	-552,284	-15,914	-1,497,165	-974,202	-3,518,188	-2,817,799
11	EO	PROFORMA EXPENSE ADJUSTMENTS								
12	EO	Amortization of CEF-EC Program Regulatory Assets	ECPRO_07	21,861,618	0	0	0	0	0	21,861,618
13	EO	Amortization of CEF-EV Program Regulatory Assets	TOTPLTNET	4,303,381	198,645	160,076	996,338	788,115	27,601	31,500
14	EO	BGS Administrative Expense Adjustment	A_GEXP	-220,495	-10,131	-8,857	-51,129	-34,771	-11,237	-11,627
15	EO	CIP Revenue Accrual Adjustment	not_used	0	0	0	0	0	0	0
16	EO	Deferred Compensation & Severance Expense	LABOR	-1,199,974	-57,464	-252	-152,479	-98,592	-374,055	-299,589
17	EO	Gas Bad Debt Adjustment		0	0	0	0	0	0	0
18	EO	TAC Revenue Accrual Adjustment	not_used	0	0	0	0	0	0	0
19	EO	Tax Bad Debt Adjustment	not_used	0	0	0	0	0	0	0
20	EO	TSG-NF Gas Margin Reset		0	0	0	0	0	0	0
21	EO	Wage Increases (Rate Year)	LABOR	7,361,661	352,532	1,546	935,437	604,850	2,294,770	1,837,931
22	EO	Payroll Taxes (Rate Year)	LABOR	506,132	24,237	106	64,313	41,585	157,771	126,362
23	EO	Interest Synchronization	TOTPLTNET	-1,029,929	-47,542	-38,311	-238,454	-188,620	-6,606	-7,539
24	EO	- add'l tax effects on rev req	TOTPLTNET	-402,717	-18,589	-14,980	-93,239	-73,753	-2,583	-2,948
25	EO	Pension & Fringe Benefit (Rate Year)	LABOR	20,935,341	1,002,543	4,396	2,660,226	1,720,094	6,525,946	5,226,772
26	EO	COLI Interest Expense Recovery	LABOR	2,119,856	101,515	445	269,367	174,172	660,800	529,249
27	EO	- add'l tax effects on rev req	LABOR	828,893	39,694	174	105,326	68,104	258,382	206,944
28	EO	ASB Margin	TOTPLT	0	0	0	0	0	0	0
29	EO	BPU / Rate Counsel Assessment	KWHMETER_04	0	0	0	0	0	0	0
30	EO	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0
31	EO	Gains / Losses Normalization	TOTPLT	-41,607	-1,860	-2,046	-9,722	-7,214	-503	-403
32	EO	- add'l tax effects on rev req	TOTPLT	-16,269	-727	-800	-3,802	-2,821	-197	-158
33	EO	Other Regulatory Asset / Liability Amortizations	TOTPLT	0	0	0	0	0	0	0
34	EO	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0	0
35	EO	Real Estate Tax Increases (Rate Year)	TOTPLT	616,778	27,574	30,328	144,122	106,936	7,450	5,978
36	EO	Test Year Amortization Adjustments	TOTPLT	-17,276,070	-772,360	-849,505	-4,036,895	-2,995,292	-208,667	-167,453
37	EO	Insurance Premium Increases (Rate Year)	TOTPLT	482,666	21,579	23,734	112,785	83,684	5,830	4,678
38	EO	Rate Case Expenses	TOTPLT	188,766	8,439	9,282	44,109	32,728	2,280	1,830
39	EO	Depreciation Rate Change	DEPREXP	44,543,977	1,978,078	2,175,652	10,332,501	7,671,193	815,233	479,469
40	EO	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0	0
41	EO	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0
42	EO	Adj #20 - Vacation Accrual	LABOR	0	0	0	0	0	0	0
43	EO	Energy Strong II / IAP Revenue Adjustment	TOTPLT	0	0	0	0	0	0	0
44	EO	Recovery of Credit Card Fees	CUSTSVSX	0	0	0	0	0	0	0
45	EO	Test Year Corrections	TOTPLT							

PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
46	EO	TOTAL PROFORMA EXPENSE ADJUSTMENTS		83,562,007	2,846,163	1,490,990	11,078,806	7,890,398	10,152,215	29,822,614
47	EO									
48	EO	TOTAL OTHER OPERATING EXPENSES		72,010,790	2,293,879	1,475,076	9,581,640	6,916,195	6,634,026	27,004,816
49	EO	TOTAL OPERATING REVENUES	CALCULATED	1,887,985,784	83,986,414	55,787,607	371,121,560	301,389,237	122,125,623	164,440,675
50	EO	LESS:								
51	EO	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	311,457,637	14,619,870	4,542,993	43,629,616	49,718,221	58,862,615	23,972,325
52	EO	DEPRECIATION & AMORTIZATION EXPENSE	CALCULATED	308,163,419	13,019,854	14,320,300	68,477,169	50,492,344	16,768,132	6,346,948
53	EO	OTHER OPERATING EXPENSES	CALCULATED	72,010,790	2,293,879	1,475,076	9,581,640	6,916,195	6,634,026	27,004,816
54	EO	NET OPERATING INCOME BEFORE TAXES		1,196,353,939	54,052,811	35,449,238	249,433,135	194,262,476	39,860,850	107,116,586
55	EO	LESS:								
56	EO	E427 - E432 INTEREST CHARGES	TOTPLTNET	(137,585,275)	(6,350,955)	(5,117,857)	(31,854,346)	(25,197,165)	(882,434)	(1,007,114)
57	EO	TOTAL OPERATING INCOME BEFORE TAXES		1,333,939,214	60,403,767	40,567,095	281,287,480	219,459,641	40,743,284	108,123,700
58	EO	Adjustment Reclassification Minus	ADJEXP_04	-17,563	0	0	-17,563	0	0	0
59	EO	Adjustment Reclassification Plus	ADJ_Plus_04	17,563	0	0	17,563	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	TI	DEVELOPMENT OF INCOME TAXES								
2	TI									
3	TI	TAX ADJUSTMENTS - FEDERAL								
4	TI	Additional Expenses on Rental Property	TOTPLT	-108,083	-4,832	-5,315	-25,256	-18,739	-1,305	-1,048
5	TI	Additional Rental Income - NJ Properties	TOTPLT	16,349	731	804	3,820	2,835	197	158
6	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0	0
7	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0
8	TI	Amortization of Reacquisition of Pref Stock	TOTPLT	11,771	526	579	2,751	2,041	142	114
9	TI	CECL Reserve	not_used	0	0	0	0	0	0	0
10	TI	CEF- EC AMI	TOTPLT	-20,866,765	-932,889	-1,026,067	-4,875,932	-3,617,839	-252,036	-202,257
11	TI	CEF- EV Deferral	TOTPLT	-1,855,840	-82,969	-91,256	-433,654	-321,762	-22,416	-17,988
12	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0	0
13	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0	0
14	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0
15	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0
16	TI	Company Owned Life Insurance - Book	LABOR	-1,117,127	-53,497	-235	-141,952	-91,786	-348,230	-278,905
17	TI	Company Owned Life Insurance - Tax	LABOR	-58,279	-2,791	-12	-7,405	-4,788	-18,167	-14,550
18	TI	COVID Deferrals	not_used	0	0	0	0	0	0	0
19	TI	Current SHARE -- FT	DEPREXP	-11,513,122	-511,267	-562,333	-2,670,605	-1,982,746	-210,710	-123,927
20	TI	Customer Advances	TOTPLTNET	4,645,423	214,433	172,799	1,075,529	850,756	29,794	34,004
21	TI	Customer Connection Fees (Contributions in Aid of Constructi	TOTPLTNET	6,684,538	308,559	248,650	1,547,634	1,224,197	42,873	48,930
22	TI	Deduction for Retention Payments (c)	LABOR	-5,352	-256	-1	-680	-440	-1,668	-1,336
23	TI	Deferred Employer ER FICA	LABOR	-7,086,760	-339,368	-1,488	-900,505	-582,264	-2,209,078	-1,769,299
24	TI	Diesel Fuel Tax Credit	TOTPLT	82	4	4	19	14	1	1
25	TI	Entertainment (100%)	LABOR	38,419	1,840	8	4,882	3,157	11,976	9,592
26	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0
27	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0
28	TI	Injuries & Damages - FT	TOTPLT	1,298,774	58,064	63,864	303,484	225,179	15,687	12,589
29	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0	0
30	TI	Plant Related	DEPREXP	-33,454,683	-1,485,633	-1,634,020	-7,760,209	-5,761,437	-612,279	-360,104
31	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0	0
32	TI	Qualified Transportation Fringe	LABOR	162,269	7,771	34	20,619	13,332	50,582	40,512
33	TI	R & D Credits CF	not_used	0	0	0	0	0	0	0
34	TI	R&D Expenditure	TOTPLT	-5,622	-251	-276	-1,314	-975	-68	-54
35	TI	Rabbi Trust	not_used	0	0	0	0	0	0	0
36	TI	RE - Lease Liability	TOTPLT	-236,259	-10,562	-11,617	-55,207	-40,962	-2,854	-2,290
37	TI	RE - ROU Lease Asset	TOTPLT	319,172	14,269	15,694	74,581	55,337	3,855	3,094
38	TI	Reversal of Book Income from Partnerships	TOTPLT	42,165	1,885	2,073	9,853	7,310	509	409
39	TI	Severance Pay (nc)	LABOR	154,681	7,407	32	19,655	12,709	48,217	38,618
40	TI	State NOL CF (c)	DEPREXP	17,908,279	795,259	874,690	4,154,037	3,084,095	327,753	192,764
41	TI	Tax Net Bad Debt Writeoffs - FT	TOTPLT	-460,907	-20,606	-22,664	-107,700	-79,911	-5,567	-4,467
42	TI	Unicap book/tax inventory FS	not_used	0	0	0	0	0	0	0
43	TI	Unrealized G/L on Equity Securities	TOTPLT	125,367	5,605	6,165	29,295	21,736	1,514	1,215
44	TI	Stock Based Compensation	TOTPLTNET	-328,125	-15,146	-12,206	-75,969	-60,092	-2,105	-2,402
45	TI	GainState LILOAudit Refunds not yet received	TOTPLTNET	0	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
91	TI	DEVELOPMENT OF INCOME TAXES CONTINUED								
92	TI	TAX ADJUSTMENTS - FEDERAL CONTINUED								
93	TI	LCAPP	TOTPLTNET	0	0	0	0	0	0	0
94	TI	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
95	TI	Penalties	not_used	0	0	0	0	0	0	0
96	TI	Restricted Stock - Permanent	TOTPLTNET	-82,615	-3,814	-3,073	-19,128	-15,130	-530	-605
97	TI	Environmental Accrual	TOTPLTNET	0	0	0	0	0	0	0
98	TI	Legal Reserves (c & nc)	TOTPLTNET	401,853	18,550	14,948	93,039	73,595	2,577	2,942
99	TI	Material Supplies & Reserves	TOTPLT	107,143	4,790	5,268	25,036	18,576	1,294	1,039
100	TI	Lobbying Expenses	LABOR	0	0	0	0	0	0	0
101	TI	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	62,834	2,900	2,337	14,548	11,507	403	460
102	TI	Real Estate Taxes	TOTPLTNET	1,046,714	48,316	38,935	242,340	191,694	6,713	7,662
103	TI	Credits & Adjustments	TOTPLTNET	0	0	0	0	0	0	0
104	TI	Miscellaneous	TOTPLT							
105	TI	TOTAL TAX ADJUSTMENTS - FEDERAL		-149,324,736	-7,017,220	-1,824,302	-22,552,940	-15,194,328	-36,673,211	-29,240,133
106	TI									
107	TI	TAX ADJUSTMENTS - STATE								
108	TI	TEFA	TEFA_04	0	0	0	0	0	0	0
109	TI	Federal Depreciation Reversal	DEPREXP	72,042,765	3,199,226	3,518,770	16,711,170	12,406,929	1,318,508	775,464
110	TI	State Tax Depreciation	DEPREXP	36,681,624	1,628,932	1,791,633	8,508,736	6,317,169	671,338	394,839
111	TI	not used	not_used	0	0	0	0	0	0	0
112	TI	TOTAL TAX ADJUSTMENTS - STATE		108,724,389	4,828,158	5,310,403	25,219,906	18,724,097	1,989,846	1,170,303
113	TI									
114	TI	TAXABLE NET INCOME - STATE		1,293,338,867	58,214,705	44,053,196	283,954,447	222,989,410	6,059,920	80,053,871
115	TI	State Tax Liability		116,400,498	5,239,323	3,964,788	25,555,900	20,069,047	545,393	7,204,848
116	TI	Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0
117	TI	TOTAL STATE INCOME TAX LIABILITY		116,400,498	5,239,323	3,964,788	25,555,900	20,069,047	545,393	7,204,848
118	TI									
119	TI	TAXABLE NET INCOME - FEDERAL		1,068,213,981	48,147,223	34,778,006	233,178,640	184,196,266	3,524,681	71,678,719
120	TI	Federal Tax Liability		224,324,936	10,110,917	7,303,381	48,967,514	38,681,216	740,183	15,052,531
121	TI	not used	not_used	0	0	0	0	0	0	0
122	TI	not used	not_used	0	0	0	0	0	0	0
123	TI	TOTAL FEDERAL INCOME TAX LIABILITY		224,324,936	10,110,917	7,303,381	48,967,514	38,681,216	740,183	15,052,531
124	TI									
125	TI	TOTAL INCOME TAX EXPENSE		340,725,434	15,350,240	11,268,169	74,523,415	58,750,263	1,285,576	22,257,379
126	TI									
127	TI									
128	TI									
129	TI									
130	TI	TAX RATES								
131	TI	FEDERAL TAX RATE - CURRENT		21.000%						
132	TI	NEW JERSEY CORP BUSINESS TAX RATE		9.000%						
133	TI	CUSTOMER ACCT UNCOLLECTIBLE RATE		0.000						
134	TI	EFFECTIVE TAX RATE		28.110%						
135	TI	COMPOSITE RATE		28.110%						

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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			BASIS	Total Company	Street Lighting	Access	Local Delivery Demand			Delivery Demand
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
136	TI	1 - EFFECTIVE TAX RATE		71.89000%						
137	TI									
138	TI									
139	TI									
140	TI									
141	TI									
142	TI									
143	TI	DEVELOPMENT OF OPERATING INCOME ADJUSTED								
144	TI	Additional Rental Income - NJ Properties	TOTPLT	-16,349	-731	-804	-3,820	-2,835	-197	-158
145	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0	0
146	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0
147	TI	Bankruptcies and Accum Provision for Rent Receivable	TOTPLT	53,745	2,403	2,643	12,559	9,318	649	521
148	TI	Casualty Loss Deferred O&M	TOTPLTNET	-1,120,547	-51,725	-41,682	-259,434	-205,215	-7,187	-8,202
149	TI	CECL Reserve	not_used	0	0	0	0	0	0	0
150	TI	CEF- EC AMI	TOTPLT	20,866,765	932,889	1,026,067	4,875,932	3,617,839	252,036	202,257
151	TI	CEF- EV Deferral	TOTPLT	1,855,840	82,969	91,256	433,654	321,762	22,416	17,988
152	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0	0
153	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0	0
154	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0
155	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0
156	TI	COVID Deferrals	not_used	0	0	0	0	0	0	0
157	TI	Current SHARE -- FT	DEPREXP	2,912,070	129,317	142,234	675,489	501,506	53,296	31,345
158	TI	Customer Advances	TOTPLTNET	-4,645,423	-214,433	-172,799	-1,075,529	-850,756	-29,794	-34,004
159	TI	Deduction for Retention Payments (c)	LABOR	5,352	256	1	680	440	1,668	1,336
160	TI	Deferred Employer ER FICA	LABOR	7,086,760	339,368	1,488	900,505	582,264	2,209,078	1,769,299
161	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0
162	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0
163	TI	Injuries & Damages - FT	TOTPLT	-328,505	-14,686	-16,153	-76,762	-56,956	-3,968	-3,184
164	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0	0
165	TI	Medicare Subsidy	not_used	0	0	0	0	0	0	0
166	TI	Partnership Income/Loss (nc)	TOTPLT	42,165	1,885	2,073	9,853	7,310	509	409
167	TI	Plant Related	DEPREXP	37,305,084	1,656,619	1,822,084	8,653,355	6,424,538	682,748	401,550
168	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0	0
169	TI	R & D Credits CF	TOTPLT	-15,263	-682	-751	-3,566	-2,646	-184	-148
170	TI	RE - Lease Liability	TOTPLT	236,259	10,562	11,617	55,207	40,962	2,854	2,290
171	TI	RE - ROU Lease Asset	TOTPLT	-319,172	-14,269	-15,694	-74,581	-55,337	-3,855	-3,094
172	TI	Real Estate Taxes (nc)	TOTPLT	-1,046,714	-46,795	-51,469	-244,585	-181,477	-12,643	-10,146
173	TI	Reversal of Book Income from Partnerships	TOTPLT	-42,165	-1,885	-2,073	-9,853	-7,310	-509	-409
174	TI	Severance Pay (nc)	LABOR	-154,681	-7,407	-32	-19,655	-12,709	-48,217	-38,618
175	TI	State NOL CF (c)	DEPREXP	-17,908,279	-795,259	-874,690	-4,154,037	-3,084,095	-327,753	-192,764
176	TI	Unrealized G/L on Equity Securities	TOTPLT	-125,367	-5,605	-6,165	-29,295	-21,736	-1,514	-1,215
177	TI	E410 + E411- PROVISION FOR DEFERRED INCOME TAX								
178	TI	Legal Reserves (c)	TOTPLTNET	0	0	0	0	0	0	0
179	TI	Tax Depreciation	DEPREXP	0	0	0	0	0	0	0
180	TI	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
181	TI	Amortization of Power Gain	not_used	0	0	0	0	0	0	0
182	TI	Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
183	TI	Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
184	TI	AFUDC / IDC	TOTPLT	1,076,666	48,134	52,942	251,584	186,670	13,004	10,436
185	TI	Capitalized interest-Section 263A	TOTPLT	-3,363,340	-150,365	-165,383	-785,911	-583,129	-40,624	-32,600
186	TI	Cost of removal	TOTPLT	0	0	0	0	0	0	0
187	TI	Utility Commodity Costs	not_used	0	0	0	0	0	0	0
188	TI	RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
189	TI	SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
190	TI	Deferred Comp - officers	LABOR	-11,058	-530	-2	-1,405	-909	-3,447	-2,761
191	TI	Deduction of Securitization	not_used	0	0	0	0	0	0	0
192	TI	Accrued vacation pay adjustment	LABOR	344,695	16,507	72	43,800	28,321	107,448	86,057
193	TI	3rd Party Claims	TOTPLT	-87,346	-3,905	-4,295	-20,410	-15,144	-1,055	-847
194	TI	Bankruptcies & Acc Prov-Rent Receivable	LABOR	0	0	0	0	0	0	0
195	TI	Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0
196	TI	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
197	TI	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
198	TI	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0	0
199	TI	Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
200	TI	Contribution in Aid of Construct	TOTPLTNET	-905,779	-41,811	-33,693	-209,710	-165,883	-5,809	-6,630
201	TI	FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
202	TI	Pension Accrual Adjustment	LABOR	3,671,962	175,841	771	466,591	301,697	1,144,621	916,752
203	TI	Unallowable OPEB Amortization	LABOR	105,080,197	5,032,036	22,067	13,352,404	8,633,621	32,755,504	26,234,595
204	TI	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0
205	TI	Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0
206	TI	Rabbi Trust Unrealized Losses	LABOR	0	0	0	0	0	0	0
207	TI	FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0
208	TI	Additional Real Estate Taxes	TOTPLT	108,083	4,832	5,315	25,256	18,739	1,305	1,048
209	TI	PIP Adjustment	LABOR	1,045,327	50,058	220	132,828	85,886	325,848	260,979
210	TI	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0
211	TI	Misc	TOTPLT	0	0	0	0	0	0	0
212	TI	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0
213	TI	Deferred Return on CIP II	TOTPLT	-66,348	-2,966	-3,263	-15,504	-11,503	-801	-643
214	TI	Deferred Depreciation on CIP II	TOTPLT	-52,458	-2,345	-2,580	-12,258	-9,095	-634	-508
215	TI	Customer Connections Fees	CUSTACCTS	-6,684,538	0	0	-114,268	0	-5,252,212	-1,318,058
216	TI	Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0
217	TI	Investment Tax Credit	TOTPLT	0	0	0	0	0	0	0
218	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	-91,151	-4,208	-3,391	-21,104	-16,693	-585	-667
219	TI	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	0	0	0	0	0	0	0
220	TI	GainState LILOAudit Refunds not yet received	TOTPLTNET	0	0	0	0	0	0	0
221	TI	LCAPP	TOTPLTNET	0	0	0	0	0	0	0
222	TI	Audit Adjustment	not_used	0	0	0	0	0	0	0
223	TI	Stock Based Compensation	TOTPLTNET	328,125	15,146	12,206	75,969	60,092	2,105	2,402
224	TI	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
225	TI	Legal Reserves (nc)	TOTPLTNET	-401,853	-18,550	-14,948	-93,039	-73,595	-2,577	-2,942

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
226	TI									
227	TI									
228	TI	DEVELOPMENT OF OPERATING INCOME ADJ CONTINUE								
229	TI	E410 + E411- PROVISION FOR DEFER INC TAX CONTINUE								
230	TI	Material Supplies & Reserves	TOTPLTNET	-107,143	-4,946	-3,985	-24,806	-19,622	-687	-784
231	TI	Medicare Subsidy	TOTPLTNET							
232	TI	TOTAL DEFERRED INCOME TAX		144,525,616	7,115,721	1,779,204	22,716,135	15,444,321	31,830,837	28,280,881
233	TI									
234	TI	TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0
235	TI	TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0
236	TI	TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0
237	TI									
238	TI	OPERATING INCOME ADJUSTED		711,102,889	31,586,850	22,401,866	152,193,585	120,067,893	6,744,438	56,578,326

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
 12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS			System		Customer Service	Measurement
			Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR							
2	LR								
3	LR	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0
4	LR								
5	LR	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0
6	LR								
7	LR	DISTRIBUTION LABOR EXPENSE							
8	LR	Operation							
9	LR	582-Station Equipment	E367PLT	280,636	663	40	91,778	40,746	0
10	LR	583-Overhead Lines	E367PLT	941,919	2,225	135	308,041	136,758	0
11	LR	584-Underground Lines	E367PLT	4,591,058	10,845	659	1,501,438	666,578	0
12	LR	586-Metering	MTROMMIN_07	4,311,826	0	0	0	0	4,311,826
13	LR	587-Customer Installations	MTROMMIN_07	17,308,754	0	0	0	0	17,308,754
14	LR	588-Miscellaneous	DISTEXPO	16,169,609	186,473	1,522	391,230	2,925,275	0
15	LR	Total Operation		43,603,802	200,206	2,357	2,292,485	3,769,357	0
16	LR	Maintenance							
17	LR	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0
18	LR	591-Structures	E361PLT	2,559,859	0	0	0	1,095,258	0
19	LR	592-Station Equipment	E362PLT	8,699,368	0	0	0	3,722,100	0
20	LR	593-Overhead Lines	E365PLT	11,294,340	34,257	0	2,673,491	2,605,807	0
21	LR	594-Underground Lines	E367PLT	11,333,758	26,773	1,627	3,706,538	1,645,555	0
22	LR	595-Line Transformers	LNTRFRMR_04	2,457,581	0	0	2,457,581	0	0
23	LR	596-Street Lighting and Signal Systems	E373PLT	7,842,365	7,299,789	29,395	132,951	103,644	0
24	LR	597-Meters	MTROMMIN_07	700,642	0	0	0	0	700,642
25	LR	598-Other Distribution Maintenance	DISTEXPM	529,302	53,426	12	95,281	122,632	0
26	LR	Total Maintenance		45,417,214	7,414,246	31,034	9,065,842	9,294,996	701,413
27	LR	TOTAL DISTRIBUTION LABOR EXPENSE		89,021,016	7,614,452	33,391	11,358,327	13,064,353	0
28	LR								
29	LR	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	58,697,026	0	0	1,003,385	0	46,119,752
30	LR	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	5,539,923	0	0	2,094,208	0	3,445,715
31	LR	E911-E916 SALES EXPENSE	SALESEXP	0	0	0	0	0	0
32	LR	ADMIN & GENERAL EXP ACCOUNTS xE926	SALESEXP	5,748,870	0	0	5,748,870	0	0
33	LR	Employee Pension/Benefits Acct E926	LABOR	0	0	0	0	0	0
34	LR								
35	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		159,006,836	7,614,452	33,391	20,204,791	13,064,353	49,565,467

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS			Local Delivery		System	Customer	Measurement
			Total Company	Street Lighting	Access	Demand	Delivery Demand	Service		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F.								
2	CA									
3	CA	INTANGIBLE PLANT	not_used	0	0	0	0	0	0	0
4	CA	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0
5	CA									
6	CA	TRANSMISSION PLANT								
7	CA	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0
8	CA	E353 Station Equipment	not_used	0	0	0	0	0	0	0
9	CA	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0
10	CA	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0
11	CA	E357 UG Conduits	not_used	0	0	0	0	0	0	0
12	CA	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0
13	CA	E359 Roads and Trails	not_used	0	0	0	0	0	0	0
14	CA	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0
15	CA	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0
16	CA									
17	CA	DISTRIBUTION PLANT								
18	CA	E360 Land and Land Rights	E360PLT	3,481,598	0	0	0	1,489,632	0	0
19	CA	E361 Structures and Improvements	E361PLT	1,433,350	0	0	0	613,271	0	0
20	CA	E362 Station Equipment	E362PLT	72,557,752	0	0	0	31,044,465	0	0
21	CA	E364 Poles Towers and Fixtures	E364PLT	86,501,520	835,763	0	27,289,006	11,682,762	0	0
22	CA	E365 OH Conductors and Dev.	E365PLT	235,018,380	712,839	0	55,631,373	54,222,955	0	0
23	CA	E366 Underground Conduits	E367PLT	3,221,386	7,610	462	1,053,507	467,715	0	0
24	CA	E367 Underground Cond. and Dev.	E367PLT	32,807,746	77,501	4,710	10,729,288	4,763,375	0	0
25	CA	E368 Line Transformers - Energy Related - Local	KWH_SEC_10	48,751,051	0	0	0	0	0	0
26	CA	E368 Line Transformers - Demand Related - Local	CP_SEC_04	44,108,093	0	0	44,108,093	0	0	0
27	CA	E369 Services	E369PLT	11,962,969	0	11,962,969	0	0	0	0
28	CA	E370 Meters	METERPLT	73,420,491	0	0	24,547,943	0	0	15,333,598
29	CA	E373 Street Lighting	E373PLT	39,887,684	37,128,046	149,507	676,211	527,152	0	0
30	CA	E374 Asset Retirement Obligations	TOTPLT							
31	CA	TOTAL DISTRIBUTION PLANT		653,152,020	38,761,759	12,117,649	164,035,421	104,811,328	0	15,333,598
32	CA									
33	CA	TOTAL CAPITAL ADDITIONS		653,152,020	38,761,759	12,117,649	164,035,421	104,811,328	0	15,333,598

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS			System		Customer Service	Measurement
			Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	AF	ALLOCATION FACTOR TABLE							
2	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
3	AF								
4	AF	<u>ALLOCATION FACTORS PART A</u>							
5	AF								
6	AF	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	2,318,149	0	0	2,318,149	0	0
7	AF								
8	AF								
9	AF	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	3,519,017	0	0	0	3,519,017	0
10	AF	CP @ primary lines - systems	CP_PRI_05	8,928,659	0	0	0	8,928,659	0
11	AF	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	21,256,013	0	0	21,256,013	0	0
12	AF	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	19,856,464	0	0	19,856,464	0	0
13	AF	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	20,498,179	0	0	20,498,179	0	0
14	AF								
15	AF								
16	AF	CP @ secondary lines - local	CP_SEC_04	8,231,675	0	0	8,231,675	0	0
17	AF	CP @ primary lines - local	CP_PRI_04	8,928,659	0	0	8,928,659	0	0
18	AF	NCP @ meter - local	NCP_MTR_04	10,800,203	0	0	10,800,203	0	0
19	AF	NCP @ meter - measurement	NCP_MTR_07	10,800,203	0	0	0	0	10,800,203
20	AF	NCP @ meter - cust svcs	NCP_MTR_06	10,800,203	0	0	0	0	10,800,203
21	AF	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	10,698,184	0	0	0	0	10,698,184
22	AF								
23	AF	<u>BILLING DETERMINANTS</u>							
24	AF								
25	AF	Number of Customers		2,348,219	2,348,219	2,348,219	2,348,219	2,348,219	2,348,219
26	AF	Delivered kWh @ Meter - annual (w/n net)		40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119
27	AF	Delivered Kw @ Meter - annual		0	0	0	0	0	0
28	AF								
29	AF								
30	AF	<u>ALLOCATION FACTORS PART B</u>							
31	AF								
32	AF	Delivery kWh @ meter	KWHMETER_04	40,816,033,564	0	0	40,816,033,564	0	0
33	AF	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	21,338,981,079	0	0	21,338,981,079	0	0
34	AF	Delivery kWh @ subtrans - System E	KWH_SUBT_09	12,282,908,123	0	0	0	0	0
35	AF	Delivery kWh @ primary - System E	KWH_PRI_09	36,303,573,183	0	0	0	0	0
36	AF	Delivery kWh @ primary - Local E	KWH_PRI_10	36,303,573,183	0	0	0	0	0
37	AF	Delivery kWh @ secondary - Local E	KWH_SEC_10	32,329,765,823	0	0	0	0	0
38	AF	Delivery kWh @ meter - measurement	KWHMETER_07	40,781,263,034	0	0	0	0	40,781,263,034
39	AF	Delivery kWh @ meter - cust svcs	KWHMETER_06	40,781,263,034	0	0	0	0	40,781,263,034
40	AF								
41	AF								
42	AF	<u>ALLOCATION FACTORS PART C</u>							
43	AF								
44	AF	Avg Customer Bills - measurement	CUSTAVG_07	2,335,622	0	0	0	0	2,335,622
45	AF	E370 excess meter investment - local delivery - Demand	METERSEXC_04	124,473,055	0	0	124,473,055	0	0

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				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
46	AF	E370 excess meter investment - local delivery - Energy	METERSEXC_10	124,473,055	0	0	0	0	0	0
47	AF									
48	AF	Meter O&M - measurement	METERPLT_07	456,573,728	0	0	0	0	0	456,573,728
49	AF									
50	AF	E370 excess mtr invst - measmnt	METERSEXC_07	124,473,055	0	0	0	0	0	124,473,055
51	AF	ALLOCATION FACTOR TABLE CONTINUED								
52	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
53	AF									
54	AF	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0	0	0	0	0	0	0
55	AF	E587 Customer Installation Expenses Local	CUSINT_04	112	0	0	112	0	0	0
56	AF	E587 Customer Installation Expenses System	CUSINT_05	112	0	0	0	112	0	0
57	AF	Draft EC Proforma	ECPRO_07	434,841,736	0	0	0	0	0	434,841,736
58	AF	Expense Reclassification-local	ADJEXP_04	-17,563	0	0	-17,563	0	0	0
59	AF	Expense Reclassification Plus-local	ADJ_Plus_04	17,563	0	0	17,563	0	0	0
60	AF	E369 minimum Service investment- access	SERVICEMIN_03	360,747,418	0	360,747,418	0	0	0	0
61	AF	E369 excess Service investment- local delivery	SERVICESEXC_04	709,786,184	0	0	709,786,184	0	0	0
62	AF	Avg Customer Bills - local	CUSTAVG_04	2,348,219	0	0	2,348,219	0	0	0
63	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	2,348,219	0	0	0	0	2,348,219	0
64	AF	E370 minimum meter investment - measurement	METERSMIN_07	191,661,323	0	0	0	0	0	191,661,323
65	AF	E368 Line Transformers - local	LNTRFRMR_04	559,887,636	0	0	559,887,636	0	0	0
66	AF	Billing Function costs - cust svcs	BILLING_06	130,951	0	0	0	0	130,951	0
67	AF	Account Maint - cust svcs	ACCTMAINT_06	80,564,013	0	0	0	0	80,564,013	0
68	AF	Meter Reading Costs - measurement	MRCOST_07	20,538,511	0	0	0	0	0	20,538,511
69	AF	Sales	SALES_06	0	0	0	0	0	0	0
70	AF	Other Utility work by Cust Ops - local	UTILWORK_04	3,334,747	0	0	3,334,747	0	0	0
71	AF									
72	AF	Choice - local	CHOICE_04	0	0	0	0	0	0	0
73	AF									
74	AF	ALLOCATION FACTOR TABLE CONTINUED								
75	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
76	AF	Direct - PSAL - streetlighting	DIR_PSAL_02	1	1	0	0	0	0	0
77	AF	Direct - BPL - streetlighting	DIR_BPL_02	1	1	0	0	0	0	0
78	AF	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1	1	0	0	0	0	0
79	AF	Direct - HTS-HV - access	DIR_HTSHV_03	1	0	1	0	0	0	0
80	AF	Direct - HEP - access	DIR_HEP_03	0	0	0	0	0	0	0
81	AF									
82	AF	Direct - HTS-Sub - systems	DIR_HTSS_05	1	0	0	0	1	0	0
83	AF									
84	AF	Direct - HTS-Sub - local	DIR_HTSS_04	1	0	0	1	0	0	0
85	AF	Meter O&M - minimum - measurement	MTROMMIN_07	6,387,137	0	0	0	0	0	6,387,137
86	AF	Meter O&M - excess - measurement	MTROMEXC_07	0	0	0	0	0	0	0
87	AF	WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	0
88	AF	E370 excess meter investment - dummy	METERSEXC_08	5,064	0	0	0	0	0	0
89	AF	Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0
90	AF	E369 excess Service investment- dummy	SERVICESEXC_08	0	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	AP	ALLOCATION PROPORTIONS TABLE								
2	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
3	AP									
4	AP	ALLOCATION FACTORS PART A								
5	AP									
6	AP	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
7	AP									
8	AP									
9	AP	CP @ secondary lines - local	CP_SEC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
10	AP	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
11	AP	CP @ primary lines - systems	CP_PRI_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
12	AP	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
13	AP	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
14	AP	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
15	AP									
16	AP	CP @ primary lines - local	CP_PRI_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
17	AP	NCP @ meter - local	NCP_MTR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
18	AP	NCP @ meter - measurement	NCP_MTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
19	AP	NCP @ meter - cust svcs	NCP_MTR_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
20	AP	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
21	AP	BILLING DETERMINANTS								
22	AP									
23	AP	Number of Customers								
24	AP	Delivered kWh @ Meter - annual (w/n net)								
25	AP	Delivered Kw @ Meter - annual								
26	AP									
27	AP	ALLOCATION FACTORS PART B								
28	AP									
29	AP	Delivery kWh @ meter	KWHMETER_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
30	AP	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
31	AP	Delivery kWh @ subtrans - System E	KWH_SUBT_09	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	AP	Delivery kWh @ primary - System E	KWH_PRI_09	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	AP	Delivery kWh @ primary - Local E	KWH_PRI_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	AP	Delivery kWh @ secondary - Local E	KWH_SEC_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	AP	Delivery kWh @ meter - measurement	KWHMETER_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
36	AP	Delivery kWh @ meter - cust svcs	KWHMETER_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
37	AP									
38	AP									
39	AP	ALLOCATION FACTORS PART C								
40	AP									
41	AP	Draft EC Proforma	ECPRO_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
42	AP	E587 Customer Installation Expenses Local	CUSINT_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
43	AP	E587 Customer Installation Expenses System	CUSINT_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
44	AP	E369 minimum Service investment- access	SERVICESMIN_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
45	AP	E369 excess Service investment- local delivery	SERVICSEXC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
91	AP	Plant Related								
92	AP	Distribution Plant Total	DISTPLT	1.000000	0.045352	0.049882	0.236952	0.175880	0.000000	0.007084
93	AP	Distribution Plant x meters	DISTPLTXMTR	1.000000	0.046944	0.051633	0.233533	0.182055	0.000000	0.000000
94	AP	Acct E360 - Land & Land Rights	E360PLT	1.000000	0.000000	0.000000	0.000000	0.427859	0.000000	0.000000
95	AP	Acct E361 - Structures & Improvments	E361PLT	1.000000	0.000000	0.000000	0.000000	0.427859	0.000000	0.000000
96	AP	Acct E362 - Station Equipment	E362PLT	1.000000	0.000000	0.000000	0.000000	0.427859	0.000000	0.000000
97	AP	Acct E364 - Poles & Towers	E364PLT	1.000000	0.009662	0.000000	0.315474	0.135058	0.000000	0.000000
98	AP	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.003033	0.000000	0.236711	0.230718	0.000000	0.000000
99	AP	Acct E366 - UG Conduit	E366PLT	1.000000	0.002362	0.000144	0.327035	0.145191	0.000000	0.000000
100	AP	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.002362	0.000144	0.327035	0.145191	0.000000	0.000000
101	AP	Acct E369 Services	E369PLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
102	AP	Acct E370 Meters	METERPLT	1.000000	0.000000	0.000000	0.334347	0.000000	0.000000	0.208846
103	AP	Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.000000	0.000000	0.334347	0.000000	0.000000	0.208846
104	AP	Acct E373 - Streetlights	E373PLT	1.000000	0.930815	0.003748	0.016953	0.013216	0.000000	0.000000
105	AP	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.000000	0.000000	0.000000	0.211000	0.789000	0.000000	0.000000
106	AP	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.000000	0.000000	0.000000	0.500000	0.500000	0.000000	0.000000
107	AP									
108	AP	Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.044707	0.049172	0.233670	0.173378	0.012078	0.009693
109	AP									
110	AP	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
111	AP	E391-E398 General Plant	GENPLT	1.000000	0.046944	0.051633	0.233533	0.182055	0.000000	0.000000
112	AP	Common Plant	COMPLT	1.000000	0.012536	0.013788	0.089001	0.048615	0.569506	0.136818
113	AP	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.039110	0.043016	0.200623	0.151671	0.129675	0.031153
114	AP	ALLOCATION FACTOR TABLE CONTINUED								
115	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
116	AP									
117	AP	Total Plant	TOTPLT	1.000000	0.044707	0.049172	0.233670	0.173378	0.012078	0.009693
118	AP									
119	AP	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.040788	0.081463	0.239455	0.147058	0.027354	0.016091
120	AP	Total Net Plant	TOTPLTNET	1.000000	0.046160	0.037198	0.231524	0.183139	0.006414	0.007320
121	AP									
122	AP									
123	AP	Revenue Related								
124	AP	Total Operating Revenue	TOTREV	1.000000	0.044485	0.029549	0.196570	0.159635	0.064686	0.087098
125	AP									
126	AP	Expense Related								
127	AP	Distr Oper Exp	DISTEXPO	1.000000	0.011532	0.000094	0.024195	0.180912	0.000000	0.358832
128	AP	Distr Maint Exp	DISTEXPM	1.000000	0.100938	0.000023	0.180014	0.231687	0.000000	0.001456
129	AP	Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.000000	0.378021	0.000000	0.621979	0.000000
130	AP	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.000000	0.017094	0.000000	0.785726	0.197180
131	AP	Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.000000	0.000000	0.036344	0.000000	0.776992	0.186664
132	AP	Sales Expense	SALESEXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
133	AP	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1.000000	0.046940	0.014586	0.140082	0.159631	0.188991	0.076968
134	AP	Tot Admin & Genl Exp xPension/Ben	A_GEXP	1.000000	0.045946	0.040167	0.231882	0.157695	0.050965	0.052732
135	AP	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.000000	0.000000	0.017094	0.000000	0.785726	0.197180

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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 12 MONTHS ENDING DECEMBER 31, 2022**

SUB- LINE NO.	SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
181	AP	Expense Reclassification Plus-local	ADJ_Plus_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
182	AP	Expense Reclassification-local	ADJEXP_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	System						
				Total Company	Street Lighting	Access	Local Delivery Demand	Delivery Demand	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ADA	ALLOCATED DIRECT ASSIGNMENTS								
2	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
3	ADA									
4	ADA	Net Write-Offs								
5	ADA	Residential Service	REVRS	0	0	0	0	0	0	0
6	ADA	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
7	ADA	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
8	ADA	Water Heating Service	REVWH	0	0	0	0	0	0	0
9	ADA	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
10	ADA	Building Heating Service	REVHS	0	0	0	0	0	0	0
11	ADA	Body Police Lighting Service	REVLPL	0	0	0	0	0	0	0
12	ADA	Body Police Lighting Service from Publicly Owned	REVLPPPOF	0	0	0	0	0	0	0
13	ADA	Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
14	ADA	General Power and Lighting Service	REVLPL	0	0	0	0	0	0	0
15	ADA	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0
16	ADA	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
17	ADA	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
18	ADA	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
19	ADA	HEP	REVHEP	0	0	0	0	0	0	0
20	ADA									
21	ADA	Total Write-Offs	EXP_904	0	0	0	0	0	0	0
22	ADA									
23	ADA	Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	ADA									
25	ADA	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
26	ADA									
27	ADA									
28	ADA	Rev to Customers w/Late Payment fees								
29	ADA	Residential Service	REVRS	0	0	0	0	0	0	0
30	ADA	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
31	ADA	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
32	ADA	Water Heating Service	REVWH	0	0	0	0	0	0	0
33	ADA	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
34	ADA	Building Heating Service	REVHS	701,978	0	0	129,028	99,066	143,951	75,955
35	ADA	Body Police Lighting Service	REVLPL	0	0	0	0	0	0	0
36	ADA	Body Police Lighting Service from Publicly Owned	REVLPPPOF	0	0	0	0	0	0	0
37	ADA	Private Street and Area Lighting Service	REVPAL	26,795,398	22,962,497	0	22,568	0	932,125	100
38	ADA	General Power and Lighting Service	REVLPL	384,902,021	0	5,443,311	98,013,689	75,139,161	22,903,156	23,638,990
39	ADA	Large Power and Lighting Service - Secondary	REVLPLS	379,469,998	0	102,952	76,299,397	61,198,678	14,368,111	6,947,861
40	ADA	Large Power and Lighting Service - Primary	REVLPLP	72,824,417	0	24,942	8,841,568	15,660,204	3,074,816	1,173,602
41	ADA	High Tension Service - Subtransmission	REVHTSS	48,193,633	0	43	184,854	4,201,745	4,695,018	1,548,489
42	ADA	High Tension Service - High Voltage	REVHTSHV	2,925,067	0	0	58,023	0	2,197,961	669,083
43	ADA	HEP	REVHEP	0	0	0	0	0	0	0
44	ADA									
45	ADA	Total Late Payment Fees	REVLATEP	915,812,512	22,962,497	5,571,247	183,549,126	156,298,854	48,315,137	34,054,078

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION			System		Customer Service	Measurement
			BASIS	Total Company	Street Lighting	Access	Local Delivery Demand		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	RRW	REVENUE REQUIREMENTS							
2	RRW								
3	RRW	PRESENT RATES							
4	RRW	-----							
5	RRW	RATE BASE	9,635,540,505	428,006,101	303,548,316	2,062,243,696	1,626,936,215	91,388,048	766,643,982
6	RRW	NET OPER INC (PRESENT RATES)	711,102,889	31,586,850	22,401,866	152,193,585	120,067,893	6,744,438	56,578,326
7	RRW	RATE OF RETURN (PRES RATES)	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
8	RRW	RELATIVE RATE OF RETURN	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9	RRW	SALES REVENUE (PRE RATES)	1,862,881,345	82,940,563	55,131,523	366,172,706	297,341,383	120,545,304	162,436,456
10	RRW	REVENUE PRES RATES \$/KWH	\$0.0456	\$0.0020	\$0.0014	\$0.0090	\$0.0073	\$0.0030	\$0.0040
11	RRW	REVENUE REQUIRED - \$/MO/CUST	\$66.11	\$2.94	\$1.96	\$12.99	\$10.55	\$4.28	\$5.76
12	RRW	SALES REV REQUIRED \$/KW							
13	RRW								
14	RRW	CLAIMED RATE OF RETURN							
15	RRW	-----							
16	RRW	CLAIMED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
17	RRW	RETURN REQ FOR CLAIMED ROR	711,102,889	31,586,850	22,401,866	152,193,585	120,067,893	6,744,438	56,578,326
18	RRW	SALES REVENUE REQ CLAIMED ROR	1,862,881,345	82,940,563	55,131,523	366,172,706	297,341,383	120,545,304	162,436,456
19	RRW	REVENUE DEFICIENCY SALES REV					0		(0)
20	RRW	PERCENT INCREASE REQUIRED							
21	RRW	ANNUAL BOOKED KWH SALES	40,816,033,564	40,816,033,564	40,816,033,564	40,816,033,564	40,816,033,564	40,816,033,564	40,816,033,564
22	RRW	SALES REV REQUIRED \$/KWH	\$0.0456	\$0.0020	\$0.0014	\$0.0090	\$0.0073	\$0.0030	\$0.0040
23	RRW	REVENUE DEFICIENCY \$/KWH							

Functional Cost Summary
 2022 Electric COS Study
 Updated for 5 and 7

Based on 12 months actual

PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
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line #	FUNCTIONAL SEGMENTS REV REQ	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Street Lighting	\$82,940,563	0	0	0	0	0	0	\$59,591,770
2	Access	\$55,131,523	\$86,433	\$544,133	\$14,754,404	\$34,030,901	\$144,405	0	0
3	Local Delivery Demand	\$366,172,706	\$180,063,110	\$585,845	\$1,939,332	\$5,578	\$83	\$129,028	\$28,723
4	Local Delivery Energy	\$396,670,076	\$166,845,741	\$1,095,209	\$2,267,010	\$6,565	\$80	\$138,109	\$3,180,419
5	System Delivery Demand	\$297,341,383	\$139,066,006	\$447,756	\$1,528,767			\$99,066	
6	System Delivery Energy	\$381,643,335	\$133,932,620	\$914,735	\$1,909,409	\$5,723	\$70	\$115,870	\$2,772,479
7	Customer Service	\$120,545,304	\$70,757,324	\$342,780	\$583,211	\$12,139	\$186	\$143,951	\$512,565
8	Measurement	<u>\$162,436,456</u>	<u>\$127,086,199</u>	<u>\$441,165</u>	<u>\$739,733</u>	<u>\$113,297</u>	<u>\$1,767</u>	<u>\$75,955</u>	<u>207</u>
9	Total	\$1,862,881,345	\$817,837,432	\$4,371,623	\$23,721,865	\$34,174,203	\$146,591	\$701,978	\$66,086,163

Functional Cost Summary
 2022 Electric COS Study
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Based on 12 months actual

PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
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line #	FUNCTIONAL SEGMENTS REV REQ	BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Subtransmission	HTS-High Voltage
		(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Street Lighting	\$386,296	\$22,962,497	0	0	0	0	0
2	Access	0	0	\$5,443,311	\$102,952	\$24,942	\$43	
3	Local Delivery Demand	\$908	\$22,568	\$98,013,689	\$76,299,397	\$8,841,568	\$184,854	\$58,023
4	Local Delivery Energy	\$171,914	\$1,537,670	\$88,437,768	\$118,347,602	\$14,529,350	\$112,638	
5	System Delivery Demand			\$75,139,161	\$61,198,678	\$15,660,204	\$4,201,745	0
6	System Delivery Energy	\$149,863	\$1,340,439	\$71,325,946	\$102,205,398	\$29,519,937	\$37,450,846	
7	Customer Service	\$21,962	\$932,125	\$22,903,156	\$14,368,111	\$3,074,816	\$4,695,018	\$2,197,961
8	Measurement	<u>11</u>	<u>100</u>	<u>\$23,638,990</u>	<u>\$6,947,861</u>	<u>\$1,173,602</u>	<u>\$1,548,489</u>	<u>\$669,083</u>
9	Total	\$730,955	\$26,795,398	\$384,902,021	\$379,469,998	\$72,824,417	\$48,193,633	\$2,925,067

Cost of Service and Rate Design Sync

Step 1: Import Revenue Requirements by Functional Segment and Rate Class from SS-E7

line #	Rate Schedule	(1) Streetlighting	(2) Access	(3) Local Delivery	(4) System Delivery	(5) Customer Service	(6) Measurement	(7) Total
1	RS	\$ -	\$ 35,857,048	\$ 470,258,234	\$ 300,953,037	\$ 97,613,658	\$ 153,746,528	\$ 1,058,428,504
2	RHS	\$ -	\$ 210,055	\$ 2,916,480	\$ 966,079	\$ 339,118	\$ 505,049	\$ 4,936,781
3	RLM	\$ -	\$ 350,942	\$ 3,599,479	\$ 3,384,284	\$ 566,570	\$ 843,793	\$ 8,745,067
4	WH	\$ -	\$ 1,881	\$ 7,458	\$ -	\$ 10,628	\$ 112,408	\$ 132,375
5	WHS	\$ -	\$ 29	\$ 113	\$ -	\$ 166	\$ 1,753	\$ 2,062
6	HS	\$ -	\$ -	\$ 1,008,585	\$ 209,736	\$ 12,602	\$ 49,213	\$ 1,280,136
7	BPL	\$ 60,282,175	\$ -	\$ 2,409,245	\$ -	\$ 346,312	\$ -	\$ 63,037,732
8	BPL-POF	\$ 382,905	\$ -	\$ 112,647	\$ -	\$ 6,300	\$ -	\$ 501,853
9	PSAL	\$ 19,546,381	\$ -	\$ 1,204,516	\$ -	\$ 1,645,334	\$ -	\$ 22,396,231
10	GLP	\$ -	\$ 18,164,101	\$ 127,875,042	\$ 156,656,434	\$ 22,222,132	\$ 24,139,070	\$ 349,056,779
11	LPL-S	\$ -	\$ 1,296,052	\$ 102,876,070	\$ 126,845,827	\$ 8,070,337	\$ 10,924,500	\$ 250,012,787
12	LPL-P	\$ -	\$ 109,594	\$ 19,712,473	\$ 33,170,698	\$ 682,427	\$ 1,014,542	\$ 54,689,734
13	HTS-S	\$ -	\$ 60,553	\$ 23,288,593	\$ 25,509,657	\$ 167,670	\$ 453,817	\$ 49,480,290
14	HTS-HV	\$ -	\$ -	\$ 10,433	\$ -	\$ 22,561	\$ 148,020	\$ 181,014
15	Total	80,211,461	56,050,255	755,279,369	647,695,752	131,705,815	191,938,693	\$ 1,862,881,345

Notes: SS-E7, Line 1 SS-E7, Line 2 SS-E7, Line 3 SS-E7, Line 4 SS-E7, Line 5 SS-E7, Line 6 SS-E7, Line 7

Step 2: Create Sync Factors

Customer Sync Factor Calc

	Customer Total - Rate Design	Customer Total - COSS	Customer Sync Factor
16	RS 1,981,089	\$ 2,000,647	0.990
17	RHS 6,404	\$ 6,950	0.921
18	RLM 11,197	\$ 11,612	0.964
19	WH 574	\$ 662	0.866
20	WHS 11	\$ 10	1.040
21	HS 714	\$ 789	0.905
22	BPL	\$ 4,938	-
23	BPL-POF	\$ 90	-
24	PSAL	\$ 23,580	-
25	GLP 272,921	\$ 288,392	0.946
26	LPL-S 9,379	\$ 9,532	0.984
27	LPL-P 770	\$ 794	0.970
28	HTS-S 189	\$ 195	0.971
29	HTS-HV 16	\$ 26	0.622
30	Total 2,283,265	2,348,219	

Notes: SS-E11 Workpapers COS Model (1) / (2)

kWh Sync Factor Calc

	kWh - Rate Design	kWh - COSS	kWh Sync Factor
16	13,096,522,329	\$ 13,286,613,062	0.986
17	80,915,936	\$ 93,109,748	0.869
18	170,717,425	\$ 189,891,666	0.899
19	514,918	\$ 581,366	0.886
20	8,213	\$ 7,149	1.149
21	7,892,762	\$ 11,877,324	0.665
22	285,913,122	\$ 283,298,553	1.009
23	14,293,500	\$ 15,313,401	0.933
24	137,181,873	\$ 137,520,699	0.998
25	7,102,854,741	\$ 7,289,563,210	0.974
26	10,208,844,968	\$ 10,497,945,935	0.972
27	2,944,784,961	\$ 3,083,571,353	0.955
28	4,541,550,576	\$ 4,669,504,753	0.973
29	435,990,949	\$ 672,466,899	0.648
30	Total 39,027,986,274	40,231,265,119	

Notes: SS-E11 Workpapers COS Model (5) / (6)

Inter Class Revenue Increase Allocations

Calculation of Increase Limits

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

<u>line #</u>	(in \$1,000)	Notes:
1	Requested Revenue Increase to be recovered from rate schedule charges = \$ 522,084	Schedule SS-RC2023-2
2	Present Distribution Revenue = \$ 1,247,753	Page 4, col 3, line 21
3	Present Total Customer Bills (all on BGS) = \$ 5,982,410	Page 4, col 5, line 21
4	Average Distribution Increase = 41.842%	= Line 1 / Line 2
5	Average Total Bill Increase = 8.727%	= Line 1 / Line 3
6	Lower Distribution increase limit = 20.921% in Distribution charges	= 0.5 * Line 4
7	Upper Distribution increase limit #1 = 52.303% in Distribution charges	= 1.25 * Line 4
8	Upper Bill increase limit #2 = 13.091% in Bill Increase	= 1.5 * Line 5

all rounded to 0.001%

Inter Class Revenue Increase Calculations
Calculation of Increases

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
line #	Rate Schedule	Proposed Distribution Revenue Requirement (from COS) (in \$1,000)	Present Distribution Revenue (in \$1,000)	Unlimited COS Distribution Charge \$ Increase (in \$1,000)	Present Total Bill Revenue (all on BGS) (in \$1,000)	Unlimited Distribution Charge Increase (%)	Limited Final Distribution Charge Increase (%)	Proposed Total Bill Increase (%)	Proposed Distribution Revenue Increase (in \$1,000)
1	RS	\$ 1,012,193	\$ 622,023	\$ 390,170	\$ 2,559,664	62.726%	52.303%	12.710%	\$ 325,337
2	RHS	\$ 4,211	\$ 2,908	\$ 1,303	\$ 13,478	44.818%	52.303%	11.285%	\$ 1,521
3	RLM	\$ 7,730	\$ 6,871	\$ 858	\$ 48,095	12.490%	20.921%	2.990%	\$ 1,438
4	WH *	\$ 111.272	\$ 25.875	\$ 85.397	\$ 70.092	330.039%	35.459%	13.090%	\$ 9.175
5	WHS *	\$ 2.090	\$ 0.097	\$ 1.993	\$ 0.778	2055.149%	52.303%	6.555%	\$ 0.051
6	HS	\$ 839	\$ 513	\$ 326	\$ 1,976	63.526%	50.305%	13.058%	\$ 258
7	BPL	\$ 61,647	\$ 58,081		\$ 81,498				
8	Distribution Only	\$ 2,695	\$ 1,971	\$ 724		36.720%	18.367%	0.444%	\$ 362
9	Luminaires and Poles	\$ 58,952	\$ 56,110	\$ 2,842		5.064%	10.000%	0.000%	\$ 5,611
10	BPL-POF *	\$ 453.901	\$ 386.326		\$ 1,551.028				
11	Distribution Only	\$ 107.582	\$ 99.068	\$ 8.514		8.594%	20.921%	1.336%	\$ 20.726
12	Luminaires and Poles	\$ 346.319	\$ 287.258	\$ 59.062		20.560%	20.607%	0.000%	\$ 59.196
13	PSAL	\$ 21,648	\$ 28,029		\$ 39,724				
14	Distribution Only	\$ 2,755	\$ 1,019	\$ 1,736		170.330%	18.552%	0.476%	\$ 189
15	Luminaires and Poles	\$ 18,894	\$ 27,010	\$ (8,117)		-30.051%	10.000%	0.000%	\$ 2,701
16	GLP	\$ 327,816	\$ 248,312	\$ 79,504	\$ 1,106,106	32.018%	42.813%	9.611%	\$ 106,311
17	LPL-S	\$ 235,813	\$ 209,588	\$ 26,226	\$ 1,267,476	12.513%	20.921%	3.459%	\$ 43,848
18	LPL-P	\$ 50,634	\$ 37,452	\$ 13,183	\$ 341,578	35.199%	47.067%	5.161%	\$ 17,628
19	HTS-S	\$ 46,631	\$ 31,128	\$ 15,502	\$ 483,825	49.802%	52.303%	3.365%	\$ 16,281
20	HTS-HV	\$ 109	\$ 2,436	\$ (2,326)	\$ 37,369	-95.512%	20.921%	1.365%	\$ 510
21	Total	\$ 1,769,837	\$ 1,247,753	\$ 522,084	\$ 5,982,410	41.842%	41.842%	8.727%	\$ 522,084

* WH, WHS and BPL-POF shown to 3 decimal points

Notes: Page 2, Step 2, col 8 = (2) - (3) Page 6 = (4) / (3) calculated on limits = (9) / (5) = (3) * (7)

Inter Class Revenue Increase Calculations
Calculation of Increases

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

	(1)	(2)	(3)	(4)	(5)	(6)
<u>line</u> #	Rate Schedule	Proposed Distribution Revenue Increase (in \$1,000)	Proposed TAC Change (in \$1,000)	Proposed DAC - SRC (in \$1,000)	Net Distribution Revenue Increase (in \$1,000)	Net Total Bill Increase (%)
1	RS	\$ 325,337	\$ (70,572)	\$ 12,842	\$ 267,607	10.5%
2	RHS	\$ 1,521	\$ (624)	\$ 71	\$ 968	7.2%
3	RLM	\$ 1,438	\$ (896)	\$ 168	\$ 710	1.5%
4	WH *	\$ 9.175	\$ -	\$ 0.531	\$ 9.706	13.8%
5	WHS *	\$ 0.051	\$ -	\$ 0.007	\$ 0.058	7.4%
6	HS	\$ 258	\$ 13	\$ 9	\$ 280	14.2%
7	BPL	\$ -	\$ -	\$ -	\$ -	
8	Distribution Only	\$ 362	\$ -	\$ 239	\$ 601	
9	Luminaires and Poles	\$ 5,611	\$ -	\$ -	\$ 5,611	
10	BPL-POF *	\$ -	\$ -	\$ -	\$ -	0.0%
11	Distribution Only	\$ 20.726	\$ 6.561	\$ 13.406	\$ 40.692	
12	Luminaires and Poles	\$ 59.196	\$ -	\$ -	\$ 59.196	
13	PSAL	\$ -	\$ -	\$ -	\$ -	0.0%
14	Distribution Only	\$ 189	\$ -	\$ 104	\$ 293	
15	Luminaires and Poles	\$ 2,701	\$ -	\$ -	\$ 2,701	
16	GLP	\$ 106,311	\$ (11,697)	\$ 6,633	\$ 101,247	9.2%
17	LPL-S	\$ 43,848	\$ (10,102)	\$ 9,610	\$ 43,355	3.4%
18	LPL-P	\$ 17,628	\$ (1,690)	\$ 2,764	\$ 18,703	5.5%
19	HTS-S	\$ 16,281	\$ (2,499)	\$ 4,860	\$ 18,643	3.9%
20	HTS-HV	\$ 510	\$ (108)	\$ 643	\$ 1,044	2.8%
21	Total	\$ 522,084	\$ (98,168)	\$ 37,957	\$ 461,874	7.7%

* WH, WHS and & BPL-POF shown to 3 decimal points

Notes:

Page 2, SS-TAC-6E SS-SRC-3E, = (2) + (3) + (4) = Col 4 / Page 2
Col 9 row 18 col 3 Col 5

Service Charge Calculations

Service charges are comprised of revenue requirements for the Distribution Access and Measurement segments related to Minimum Size Facilities, plus the Revenue Requirements for the Customer Service segment.

line #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Rate Schedule	Access Segment Revenue Requirement	Measurement Segment Revenue Requirement	Customer Service Segment Revenue Requirements	Rev Req to be recovered through Service Charge	# of Customers	Cost Based Monthly Service Charge (\$/month)	Current Monthly Service Charge (\$/month)	Proposed Limited Monthly Service Charge (\$/month)	
1	Average Distribution Increase =		41.842%	page 3, Line 4						
2	RS	\$ 34,405,401	\$ 147,522,212	\$ 93,661,840	\$ 275,589,453	1,981,089	\$ 11.59	\$ 4.64	\$ 7.55	see Note 2
3	RHS	\$ 187,531	\$ 450,893	\$ 302,755	\$ 941,178	6,404	\$ 12.25	\$ 4.64	\$ 7.55	set equal to RS
4	RLM	\$ 327,909	\$ 788,414	\$ 529,385	\$ 1,645,708	11,197	\$ 12.25	\$ 13.07	\$ 13.07	see Note 2
5	WH	no service charge								
6	WHS	\$ 30	\$ 1,768	\$ 167	\$ 1,964	11	\$ 15.23	\$ 0.63	\$ 1.03	see Note 2
7	HS	\$ -	\$ 43,133	\$ 11,045	\$ 54,178	714	\$ 6.32	\$ 3.75	\$ 6.10	see Note 2
8	BPL	no service charge								
9	BPL-POF	no service charge								
10	PSAL	no service charge								
11	GLP	\$ 16,656,614	\$ 22,135,704	\$ 20,377,858		272,921				
12	GLP Metered					256,116	\$ 18.51	\$ 4.78	\$ 7.78	see Note 3
13	GLP Unmetered					5,766	\$ 11.31	\$ 2.20	\$ 3.58	see Note 4
14	GLP-NU					64			\$ 7.78	see Note 3
15	LPL-S	\$ 1,235,672	\$ 10,415,553	\$ 7,694,359	\$ 19,345,583	9,379	\$ 171.88	\$ 347.77	\$ 347.77	see Note 2
16	LPL-P	\$ 102,976	\$ 953,275	\$ 641,216	\$ 1,697,467	770	\$ 183.73	\$ 347.77	\$ 347.77	see Note 2
17	LPL-P <100 kW						\$ 114.49	\$ 21.58	\$ 35.12	see Note 5
18	HTS-S	\$ 56,967	\$ 426,947	\$ 157,742	\$ 641,657	189	\$ 282.31	\$ 1,911.39	\$ 1,911.39	see Note 2
19	HTS-HV	\$ -	\$ 89,158	\$ 13,590	\$ 102,747	16	\$ 524.73	\$ 1,720.25	\$ 1,720.25	see Note 2

Source: for Cols 2, 3 and 4 from Page 2, Cols 3, 6 & 7 from Step 2 = (2) + (3) + (4) 2018 Rate Case SS-E8 R-2, Step 2, Col 1 = (5) / (6) / 12 From Tariff based on methodology described

- Notes:
- 1 Agreed upon in Settlement
 - 2 Move toward cost limited at no decrease from current service charge and no increase greater than 1.5 times the overall average distribution % increase.
 - 3 Access and Customer Service Rev Req per total GLP Customer plus Measurement Rev Req divided by the number of metered customers divided by 12; limits the same as Note 2
 - 4 Access and Customer Service Rev Req per total GLP Customer divided by 12; limits the same as Note 2
 - 5 Calculated at the GLP Access Segment per customer plus the GLP Customer Service Segment Revenue Requirements per customer plus the LPL-P Measurement Segment per customer divided by 12; limits the same as Note 2

Electric Proof of Revenue by Rate Schedule

Explanation of Format

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

1) Actual and Weather Normalized

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the schedule are lines for Societal Benefits Charge, Non-Utility Generation Charge, Zero Emission Certificate Recovery Charge, Solar Pilot Recovery Charge, Green Programs Recovery Charge, Conservation Incentive Program, Tax Adjustment Credit, CIEP Standby Fee (as applicable), Facilities Charges, Miscellaneous items, Minimums, and Unbilled Revenue. The first column shows the actual billing units for the test year from Schedule SS-E2. The second column shows annual average rates (without Sales and Use Tax, SUT) occurring during the test period. The third column presents annualized revenue for the test period. The fourth column shows the weather normalized billing units for the test year from SS-E2. The fifth column shows the applicable rates. Column 6 presents weather normalized revenue. Columns 7 and 8 show the differential revenue, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

2) Annualized Weather Normalized (all customers assumed to be on BGS) and the Proposed rate design.

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the schedule are lines for Societal Benefits Charge, Non-Utility Generation Charge, Securitization Transition Charges, Solar Pilot Recovery Charge, CIEP Standby Fee (as applicable), Green Programs Recovery Charge, Tax Adjustment Credit, Green Enabling Mechanism, Facilities Charges, Miscellaneous items, Minimums, and Unbilled Revenue. The first column shows the annualized weather normalized billing units for the test year from Schedule SS-E2. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective November 1, 2023. The Supply-BGS rates in the second column reflect the rates in effect November 1, 2023 and for CIEP energy, reflect the latest available 12-month class average hourly rates. The third column presents annualized revenue for the test period assuming all customers are provided service under their applicable BGS provision. The fourth column repeats the billing units of the first column. The fifth column shows the proposed rates that result in the proposed revenues shown in column 6. Columns 7 and 8 show the proposed revenue increase, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

**WEATHER NORMALIZED
SUMMARY
Rate Case 2023**
(kWhrs & Revenue in Thousands)

	<u>Rate Schedule</u>	<u>Actual</u>		<u>Weather Normalized</u>		<u>Difference</u>		
		<u>kWhrs</u>	<u>Revenue</u>	<u>kWhrs</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>	
		(1)	(2)	(3)	(4)	(5)	(6)	
1	Residential	RS	13,096,522	\$2,464,389	13,044,353	\$2,454,221	(\$10,168)	(0.41)
2	Residential Heating	RHS	82,990	12,455	83,042	12,556	101	0.81
3	Residential Load Management	RLM	177,462	31,653	176,965	31,634	(19)	(0.06)
4	Water Heating	WH	523	69	523	69	0	0.67
5	Water Heating Storage	WHS	8	0.782	8	0.782	0	0.00
6								
7	Building Heating	HS	10,341	1,639	10,350	1,659	19	1.18
8	General Lighting and Power	GLP	7,102,855	1,001,231	7,084,026	998,312	(2,919)	(0.29)
9	Large Power & Lighting-Sec	LPL-S	10,208,845	801,569	10,200,967	800,441	(1,128)	(0.14)
10	Large Power & Lighting-Pri	LPL-P	2,944,785	151,494	2,944,785	151,494	0	0.00
11	High Tension-Subtr.	HTS-S	4,541,551	176,692	4,541,551	176,692	0	0.00
12	High Tension-HV	HTS-HV	435,991	11,141	435,991	11,141	0	0.00
13								
14	Body Politic Ligting	BPL	285,913	78,865	285,913	78,865	0	0.00
15	Body Politic Ligting-POF	BPL-POF	14,294	1,414	14,294	1,414	0	0.00
16	Private Street & Area Lighting	PSAL	<u>137,182</u>	<u>39,229</u>	<u>137,182</u>	<u>39,229</u>	<u>0</u>	0.00
17								
18								
19		Totals	39,039,260	\$4,771,841	38,959,950	\$4,757,727	(\$14,114)	(0.30)
20								
21								
22								
23								
24		Notes:	WHS revenues shown to 3 decimals					

**ELECTRIC PROOF OF REVENUE
SUMMARY
ELECTRIC RATE INCREASE
Rate Case 2023**
(kWhrs & Revenue in Thousands)

Rate Schedule		Annualized Weather Normalized		Proposed		Increase		
		kWhrs	Revenue	kWhrs	Revenue	Revenue	Percent	
		(1)	(2)	(3)	(4)	(5)	(6)	
1	Residential	RS	13,044,353	\$2,559,664	13,044,353	\$2,885,001	\$325,337	12.71
2	Residential Heating	RHS	83,042	13,478	83,042	14,999	1,521	11.29
3	Residential Load Management	RLM	176,965	48,095	176,965	49,533	1,438	2.99
4	Water Heating	WH	523	70.092	523	79.267	9.175	13.09
5	Water Heating Storage	WHS	8	0.778	8	0.829	0.051	6.56
6								
7	Building Heating	HS	10,350	1,976	10,350	2,234	258	13.06
8	General Lighting and Power	GLP	7,084,026	1,106,106	7,084,026	1,212,417	106,311	9.61
9	Large Power & Lighting-Sec	LPL-S	10,200,967	1,267,476	10,200,967	1,311,324	43,848	3.46
10	Large Power & Lighting-Pri	LPL-P	2,944,785	341,578	2,944,785	359,206	17,628	5.16
11	High Tension-Subtr.	HTS-S	4,541,551	483,825	4,541,551	500,106	16,281	3.37
12	High Tension-HV	HTS-HV	435,991	37,369	435,991	37,879	510	1.36
13								
14	Body Politic Lighting	BPL	285,913	81,498	285,913	87,471	5,973	7.33
15	Body Politic Lighting-POF	BPL-POF	14,294	1,551.028	14,294	1,630.950	79.922	5.15
16	Private Street & Area Lighting	PSAL	137,182	39,724	137,182	42,614	2,890	7.28
17								
18								
19		Totals	38,959,950	\$5,982,410	38,959,950	\$6,504,495	\$522,084	8.73
20								
21								
22		Notes:	All customers assumed to be on BGS.					
23			WH, WHS & BPL-POF revenues shown to 3 decimals.					
24			Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023					

**RATE SCHEDULE RS
RESIDENTIAL SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Actual			Weather Normalized			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	23,773.07	4.64	\$110,307	23,773.07	4.64	\$110,307	0.00	0.00
2 Distribution 0-600 June - September	3,516,236	0.042764	150,369	3,484,965	0.042782	149,095	(1273.72)	(0.85)
3 Distribution 0-600 October - May	6,004,936	0.033330	200,143	6,024,935	0.033325	200,779	636.51	0.32
4 Distribution over 600 June - September	1,966,770	0.051622	101,528	1,921,436	0.051616	99,176	(2352.15)	(2.32)
5 Distribution over 600 October - May	1,608,581	0.033619	54,079	1,613,017	0.033620	54,229	150.18	0.28
6 SBC	13,096,522	0.009969	130,559	13,044,353	0.009966	130,003	(556.67)	(0.43)
7 NGC	13,096,522	0.000015	198	13,044,353	0.000015	197	(1.25)	(0.63)
8 DAC	13,096,522	0.000000	0	13,044,353	0.000000	0	0.00	0.00
9 STC-MTC-Tax	13,096,522	0.000000	0	13,044,353	0.000000	0	0.00	0.00
10 ZECRC	13,096,522	0.004000	52,386	13,044,353	0.004000	52,177	(208.91)	(0.40)
11 Solar Pilot Recovery Charge	13,096,522	0.000062	818	13,044,353	0.000062	814	(3.29)	(0.40)
12 Green Programs Recovery Charge	13,096,522	0.004920	64,435	13,044,353	0.004920	64,178	(256.67)	(0.40)
13 Tax Adjustment Credit	13,096,522	(0.005466)	(71,581)	13,044,353	(0.005471)	(71,359)	221.59	(0.31)
14 ECIP	13,096,522	0.000170	2,227	13,044,353	0.000165	2,151	(76.81)	(3.45)
15 Green Enabling Mechanism	13,096,522	0.000000	0	13,044,353	0.000000	0	0.00	0.00
16 Facilities Chg.			0			0	0.00	0.00
17 Minimum			0			0	0.00	0.00
18 Miscellaneous			(909)			(909)	0.03	0.00
19 Delivery Subtotal	13,096,522		\$794,559	13,044,353		\$790,838	(3721.17)	(0.47)
20 Unbilled Delivery			<u>5,910</u>			<u>4,486</u>	<u>(1424.14)</u>	(24.10)
21 Delivery Subtotal w unbilled			\$800,469			\$795,324	(5145.31)	(0.64)
22								
Supply-BGS								
24 BGS 0-600 June - September	3,361,440	0.306055	\$1,028,787	3,331,905	0.308177	\$1,026,818	(\$1,969)	(0.19)
25 BGS 0-600 October - May	5,888,311	0.000000	0	5,906,859	0.000000	0	0	0.00
26 BGS over 600 June - September	1,894,417	0.108135	204,852	1,850,958	0.109600	202,866	(1987)	(0.97)
27 BGS over 600 October - May	1,575,510	0.000000	0	1,579,452	0.000000	0	0	0.00
28 Transmission	12,719,677	0.033886	\$431,017	12,669,174	0.033771	\$427,846	(\$3,171)	(0.74)
29 BGS Reconciliation-RSCP	12,719,677	(0.000260)	(3,310)	12,669,174	(0.000213)	(2,695)	614	(18.56)
30 Miscellaneous			(0)			(0)	(0)	3.38
31 Supply subtotal	12,719,677		<u>\$1,661,346</u>	12,669,174		<u>\$1,654,834</u>	(\$6,513)	(0.39)
32 Unbilled Supply			<u>2,573</u>			<u>4,063</u>	<u>1,490</u>	57.91
33 Supply subtotal w unbilled			<u>\$1,663,919</u>			<u>\$1,658,897</u>	(\$5,023)	(0.30)
34								
35 Total Delivery + Supply	13,096,522		<u>\$2,464,389</u>	13,044,353		<u>\$2,454,221</u>	<u>(\$10,168)</u>	(0.41)
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Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE RS
RESIDENTIAL SERVICE
Rate Case 2023**

(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	23,773.07	\$4.64	\$110,307	23,773.07	\$7.55	\$179,487	\$69,180	62.72
2 Distribution 0-600 June - September	3,484,965	0.045704	159,277	3,484,965	0.076528	266,697	107,420	67.44
3 Distribution 0-600 October - May	6,024,935	0.033344	200,895	6,024,935	0.044823	270,056	69,161	34.43
4 Distribution over 600 June - September	1,921,436	0.049525	95,159	1,921,436	0.080349	154,385	59,226	62.24
5 Distribution over 600 October - May	1,613,017	0.033344	53,784	1,613,017	0.044823	72,300	18,516	34.43
6 SBC	13,044,353	0.007767	101,315	13,044,353	0.007767	101,315	0	0.00
7 NGC	13,044,353	0.000024	313	13,044,353	0.000024	313	0	0.00
8 DAC	13,044,353	0.000000	0	13,044,353	0.000000	0	0	0.00
9 STC-MTC-Tax	13,044,353	0.000000	0	13,044,353	0.000000	0	0	0.00
10 ZECRC	13,044,353	0.004000	52,177	13,044,353	0.004000	52,177	0	0.00
11 Solar Pilot Recovery Charge	13,044,353	0.000063	822	13,044,353	0.000063	822	0	0.00
12 Green Programs Recovery Charge	13,044,353	0.004920	64,178	13,044,353	0.004920	64,178	0	0.00
13 Tax Adjustment Credit	13,044,353	(0.001853)	(24,171)	13,044,353	(0.001853)	(24,171)	0	0.00
14 ECIP	13,044,353	0.000271	3,535	13,044,353	0.000271	3,535	0	0.00
15 Green Enabling Mechanism	13,044,353	0.000000	0	13,044,353	0.000000	0	0	0.00
16 Facilities Chg.			0			0	0	0.00
17 Minimum			0			0	0	0.00
18 Miscellaneous			(909)			(910)	(1)	0.11
19 Delivery Subtotal	13,044,353		\$816,682	13,044,353		\$1,140,184	\$323,502	39.61
20 Unbilled Delivery			4,633			6,468	1,835	39.61
21 Delivery Subtotal w unbilled			\$821,315			\$1,146,652	\$325,337	39.61
22								
Supply-BGS								
24 BGS 0-600 June - September	3,484,965	0.072237	\$251,743	3,484,965	0.072237	\$251,743	\$0	0.00
25 BGS 0-600 October - May	6,024,935	0.075527	455,045	6,024,935	0.075527	455,045	0	0.00
26 BGS over 600 June - September	1,921,436	0.081381	156,368	1,921,436	0.081381	156,368	0	0.00
27 BGS over 600 October - May	1,613,017	0.075527	121,826	1,613,017	0.075527	121,826	0	0.00
28 Transmission	13,044,353	0.057428	\$749,111	13,044,353	0.057428	\$749,111	0	0.00
29 BGS Reconciliation-RSCP	13,044,353	0.000000	0	13,044,353	0.000000	0	0	0.00
30 Miscellaneous			(0)			(0)	0	0.00
31 Supply Subtotal	13,044,353		\$1,734,093	13,044,353		\$1,734,093	\$0	0.00
32 Unbilled Supply			4,257			4,257	0	0.00
33 Supply Subtotal w unbilled			\$1,738,350			\$1,738,350	\$0	0.00
34								
35 Total Delivery + Supply	13,044,353		\$2,559,664	13,044,353		\$2,885,001	\$325,337	12.71

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37 Notes: All customers assumed to be on BGS.
38 Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE RHS
RESIDENTIAL HEATING SERVICE
Rate Case 2023**

(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	76.84	4.64	\$357	76.84	4.64	\$357	0.00	0.00
2 Distribution 0-600 June - September	12,550	0.051059	641	12,457	0.051074	636	(4.58)	(0.71)
3 Distribution 0-600 October - May	24,818	0.035355	877	24,996	0.035368	884	6.60	0.75
4 Distribution over 600 June - September	5,998	0.060926	365	5,908	0.060925	360	(5.48)	(1.50)
5 Distribution over 600 October - May	39,623	0.017430	691	39,681	0.017431	692	1.01	0.15
6 SBC	82,990	0.010160	843	83,042	0.010155	843	0.04	0.01
7 NGC	82,990	0.000011	1	83,042	0.000011	1	0.00	0.14
8 DAC	82,990	0.000000	0	83,042	0.000000	0	0.00	0.00
9 STC-MTC-Tax	82,990	0.000000	0	83,042	0.000000	0	0.00	0.00
10 ZECRC	82,990	0.004000	332	83,042	0.004000	332	0.21	0.06
11 Solar Pilot Recovery Charge	82,990	0.000062	5	83,042	0.000062	5	0.00	0.06
12 Green Programs Recovery Charge	82,990	0.004920	408	83,042	0.004920	409	0.26	0.06
13 Tax Adjustment Credit	82,990	(0.006807)	(565)	83,042	(0.006810)	(565)	(0.61)	0.11
14 ECIP	82,990	0.000157	13	83,042	0.000155	13	(0.17)	(1.32)
15 Green Enabling Mechanism	82,990	0.000000	0	83,042	0.000000	0	0.00	0.00
16 Facilities Chg.			0			0	0.00	0.00
17 Minimum			0			0	0.00	0.00
18 Miscellaneous			(4)			(4)	0.03	(0.57)
19 Delivery Subtotal	82,990		\$3,964	83,042		\$3,961	(2.68)	(0.07)
20 Unbilled Delivery			<u>3</u>			<u>12</u>	<u>8.61</u>	293.30
21 Delivery Subtotal w unbilled			\$3,967			\$3,973	5.93	0.15
22								
Supply-BGS								
24 BGS 0-600 June - September	11,163	0.294433	\$3,287	11,087	0.296903	\$3,292	\$5	0.15
25 BGS 0-600 October - May	24,173	0.000000	0	24,333	0.000000	0	0	0.00
26 BGS over 600 June - September	6,501	0.512181	3,329	6,414	0.518785	3,328	(2)	(0.06)
27 BGS over 600 October - May	39,080	0.000000	0	39,142	0.000000	0	0	0.00
28 Transmission	80,916	0.024938	\$2,018	80,976	0.024946	\$2,020	\$2	0.10
29 BGS Reconciliation-RSCP	80,916	(0.000179)	(15)	80,976	(0.000172)	(14)	1	(4.18)
30 Miscellaneous			0			0	0	0.00
31 Supply subtotal	80,916		<u>\$8,620</u>	80,976		<u>\$8,625</u>	\$6	0.07
32 Unbilled Supply			<u>(132)</u>			<u>(43)</u>	<u>89</u>	(67.52)
33 Supply subtotal w unbilled			<u>\$8,488</u>			<u>\$8,583</u>	\$95	1.11
34								
35 Total Delivery + Supply	82,990		<u>\$12,455</u>	83,042		<u>\$12,556</u>	<u>\$101</u>	0.81
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Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE RHS
RESIDENTIAL HEATING SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	76.84	\$4.64	\$357	76.84	\$7.55	\$580	\$223	62.46
2 Distribution 0-600 June - September	12,457	0.052835	658	12,457	0.085167	1,061	403	61.25
3 Distribution 0-600 October - May	24,996	0.034719	868	24,996	0.045533	1,138	270	31.11
4 Distribution over 600 June - September	5,908	0.057735	341	5,908	0.090067	532	191	56.01
5 Distribution over 600 October - May	39,681	0.017119	679	39,681	0.027933	1,108	429	63.18
6 SBC	83,042	0.007767	645	83,042	0.007767	645	0	0.00
7 NGC	83,042	0.000024	2	83,042	0.000024	2	0	0.00
8 DAC	83,042	0.000000	-	83,042	0.000000	0	0	0.00
9 STC-MTC-Tax	83,042	0.000000	-	83,042	0.000000	0	0	0.00
10 ZECRC	83,042	0.004000	332	83,042	0.004000	332	0	0.00
11 Solar Pilot Recovery Charge	83,042	0.000063	5	83,042	0.000063	5	0	0.00
12 Green Programs Recovery Charge	83,042	0.004920	409	83,042	0.004920	409	0	0.00
13 Tax Adjustment Credit	83,042	(0.002623)	(218)	83,042	(0.002623)	(218)	0	0.00
14 ECIP	83,042	0.000271	23	83,042	0.000271	23	0	0.00
15 Green Enabling Mechanism	83,042	0.000000	-	83,042	0.000000	0	0	0.00
16 Facilities Chg.			-			0	0	0.00
17 Minimum			-			0	0	0.00
18 Miscellaneous			(4)			(3)	1	(22.37)
19 Delivery Subtotal	83,042		\$4,097	83,042		\$5,614	\$1,517	37.03
20 Unbilled Delivery			12			16	4	33.33
21 Delivery Subtotal w unbilled			\$4,109			\$5,630	\$1,521	37.02
22								
Supply-BGS								
24 BGS 0-600 June - September	12,457	0.068808	\$857	12,457	0.068808	\$857	\$0	0.00
25 BGS 0-600 October - May	24,996	0.076746	1,918	24,996	0.076746	1,918	0	0.00
26 BGS over 600 June - September	5,908	0.081036	479	5,908	0.081036	479	0	0.00
27 BGS over 600 October - May	39,681	0.076746	3,045	39,681	0.076746	3,045	0	0.00
28 Transmission	83,042	0.037541	3,117	83,042	0.037541	3,117	0	0.00
29 BGS Reconciliation-RSCP	83,042	0.000000	0	83,042	0.000000	0	0	0.00
30 Miscellaneous			0			0	0	0.00
31 Supply Subtotal	83,042		\$9,416	83,042		\$9,416	\$0	0.00
32 Unbilled Supply			(47)			(47)	0	0.00
33 Supply Subtotal w unbilled			\$9,369			\$9,369	\$0	0.00
34								
35 Total Delivery + Supply	83,042		\$13,478	83,042		\$14,999	\$1,521	11.29

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38 Notes: All customers assumed to be on BGS.
39 Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE RLM
RESIDENTIAL LOAD MANAGEMENT SERVICE
Rate Case 2023**

(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	134.37	13.07	\$1,756	134.37	13.07	\$1,756	0.00	0.00
2 Distribution June - September On Peak	37,548	0.074178	2,785	37,120	0.074172	2,753	(32.00)	(1.15)
3 Distribution June - September Off Peak	41,034	0.016728	686	40,625	0.016725	679	(6.96)	(1.01)
4 Distribution October - May On Peak	42,718	0.016181	691	42,872	0.016186	694	2.72	0.39
5 Distribution October - May Off Peak	56,161	0.016506	927	56,348	0.016521	931	3.88	0.42
6 SBC	177,462	0.009976	1,770	176,965	0.009973	1,765	(5.39)	(0.30)
7 NGC	177,462	0.000015	3	176,965	0.000015	3	(0.01)	(0.44)
8 DAC	177,462	0.000000	0	176,965	0.000000	0	0.00	0.00
9 STC-MTC-Tax	177,462	0.000000	0	176,965	0.000000	0	0.00	0.00
10 ZECRC	177,462	0.004000	710	176,965	0.004000	708	(1.99)	(0.28)
11 Solar Pilot Recovery Charge	177,462	0.000062	11	176,965	0.000062	11	(0.03)	(0.28)
12 Green Programs Recovery Charge	177,462	0.004920	873	176,965	0.004920	871	(2.45)	(0.28)
13 Tax Adjustment Credit	177,462	(0.005007)	(889)	176,965	(0.005011)	-887	1.79	(0.20)
14 ECIP	177,462	0.000906	161	176,965	0.000902	160	(1.12)	(0.70)
15 Green Enabling Mechanism	177,462	0.000000	0	176,965	0.000000	0	0.00	0.00
16 Facilities Chg.			0			0	0.00	0.00
17 Minimum			0			0	0.00	0.00
18 Miscellaneous			(24)			-24	(0.10)	0.41
19 Delivery Subtotal	177,462		\$9,462	176,965		\$9,420	(41.65)	(0.44)
20 Unbilled Delivery			<u>45</u>			<u>50</u>	<u>5.00</u>	11.12
21 Delivery Subtotal w unbilled			\$9,507			\$9,470	(36.65)	(0.39)
22								
Supply-BGS								
24 BGS Sum On	35,282	0.119800	\$4,227	34,909	0.119844	\$4,184	(\$43)	(1.02)
25 BGS Sum Off	42,021	0.164374	6,907	42,136	0.163349	6,883	(24)	(0.35)
26 BGS Win On	38,709	0.035102	1,359	38,361	0.035085	1,346	(13)	(0.94)
27 BGS Win Off	55,172	0.048615	2,682	55,311	0.048335	2,673	(9)	(0.33)
28 Transmission	171,183	0.025028	\$4,284	170,717	0.024828	\$4,239	(\$46)	(1.07)
29 BGS Reconciliation-RSCP	171,183	(0.000186)	(32)	170,717	(0.000154)	(26)	6	(17.45)
30 Miscellaneous			2,730			2,791	61	2.25
31 Supply subtotal	171,183		<u>\$22,157</u>	170,717		\$22,090	(\$68)	(0.31)
32 Unbilled Supply			<u>(12)</u>			<u>74</u>	<u>85</u>	(732.38)
33 Supply subtotal w unbilled			<u>\$22,146</u>			\$22,163	\$18	0.08
34								
35 Total Delivery + Supply	177,462		<u>\$31,653</u>	176,965		<u>\$31,634</u>	<u>(\$19)</u>	(0.06)
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Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE RLM
RESIDENTIAL LOAD MANAGEMENT SERVICE
Rate Case 2023**

(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	134.37	13.07	\$1,756	134.37	13.07	\$1,756	\$0	0.00
2 Distribution June - September On Peak	37,120	0.076937	2,856	37,120	0.104311	3,872	1016	35.57
3 Distribution June - September Off Peak	40,625	0.016062	653	40,625	0.019028	773	120	18.38
4 Distribution October - May On Peak	42,872	0.016062	689	42,872	0.019028	816	127	18.43
5 Distribution October - May Off Peak	56,348	0.016062	905	56,348	0.019028	1,072	167	18.45
6 SBC	176,965	0.007767	1,374	176,965	0.007767	1,374	0	0.00
7 NGC	176,965	0.000024	4	176,965	0.000024	4	0	0.00
8 DAC	176,965	0.000000	0	176,965	0.000000	0	0	0.00
9 STC-MTC-Tax	176,965	0.000000	0	176,965	0.000000	0	0	0.00
10 ZECRC	176,965	0.004000	708	176,965	0.004000	708	0	0.00
11 Solar Pilot Recovery Charge	176,965	0.000063	11	176,965	0.000063	11	0	0.00
12 Green Programs Recovery Charge	176,965	0.004920	871	176,965	0.004920	871	0	0.00
13 Tax Adjustment Credit	176,965	(0.001739)	(308)	176,965	(0.001739)	(308)	0	0.00
14 ECIP	176,965	0.000965	171	176,965	0.000965	171	0	0.00
15 Green Enabling Mechanism	176,965	0.000000	0	176,965	0.000000	0	0	0.00
16 Facilities Chg.			0			0	0	0.00
17 Minimum			0			0	0	0.00
18 Miscellaneous			(24)			(24)	0	0.00
19 Delivery Subtotal	176,965		\$9,666	176,965		\$11,096	\$1,430	14.79
20 Unbilled Delivery			<u>51</u>			<u>59</u>	<u>8</u>	15.69
21 Delivery Subtotal w unbilled			\$9,717			\$11,155	\$1,438	14.80
22								
Supply-BGS								
24 BGS June - September On Peak	37,120	0.094156	\$3,495	37,120	0.094156	\$3,495	\$0	0.00
25 BGS June - September Off Peak	40,625	0.059459	2,415	40,625	0.059459	2,415	0	0.00
26 BGS October - May On Peak	42,872	0.089221	3,825	42,872	0.089221	3,825	0	0.00
27 BGS October - May Off Peak	56,348	0.064475	3,633	56,348	0.064475	3,633	0	0.00
28 Transmission - On Peak	176,965	0.124829	22,090	176,965	0.124829	22,090	0	0.00
29 BGS Reconciliation-RSCP	176,965	0.000000	0	176,965	0.000000	0	0	0.00
30 Miscellaneous			2,791			2,791	0	0.00
31 Supply Subtotal	176,965		<u>\$38,249</u>	176,965		<u>\$38,249</u>	\$0	0.00
32 Unbilled Supply			<u>128</u>			<u>128</u>	<u>0</u>	0.00
33 Supply Subtotal w unbilled			<u>\$38,377</u>			<u>\$38,377</u>	\$0	0.00
34								
35 Total Delivery + Supply	176,965		<u>\$48,095</u>	176,965		<u>\$49,533</u>	<u>\$1,438</u>	2.99
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37								
38 Notes:			All customers assumed to be on BGS.					
39			Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023					

**RATE SCHEDULE WH
WATER HEATING SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Distribution Sum	156.788	0.048948	\$8	156.793	0.048948	\$8	0.00	0.00
2 Distribution Win	366	0.049845	18.247	366	0.049845	18.250	0.00	0.02
3 SBC	523	0.010022	5.240	523	0.010022	5.241	0.00	0.01
4 NGC	523	0.000013	0.007	523	0.000013	0.007	0.00	0.02
5 DAC	523	0.000000	0.000	523	0.000000	0.000	0.00	0.00
6 STC-MTC-Tax	523	0.000000	0.000	523	0.000000	0.000	0.00	0.00
7 ZECRC	523	0.004005	2.094	523	0.004005	2.094	0.00	0.01
8 Solar Pilot Recovery Charge	523	0.000062	0.033	523	0.000062	0.033	0.00	0.01
9 Green Programs Recovery Charge	523	0.004920	2.573	523	0.004920	2.573	0.00	0.01
10 Tax Adjustment Credit	523	(0.000034)	-0.018	523	(0.000034)	-0.018	0.00	0.00
11 Green Enabling Mechanism	523	0.000000	0	523	0.000000	0	0.00	0.00
12 Facilities Chg.			0			0	0.00	0.00
13 Minimum			0			0	0.00	0.00
14 Miscellaneous			0			0	0.00	0.00
15 Delivery Subtotal	523		\$36	523		\$36	0.00	0.01
16 Unbilled Delivery			<u>(0)</u>			<u>0</u>	<u>0.23</u>	-117.61
17 Delivery Subtotal w unbilled			\$36			\$36	0.23	0.65
18								
Supply-BGS								
20 BGS Summer	155	0.065477	\$10	155	0.065477	\$10	0.00	0.00
21 BGS Winter	360	0.064844	23	360	0.064844	23	0	0.02
22 BGS Reconciliation-RSCP	515	(0.000435)	(0)	515	(0.000436)	(0)	0	0.19
23 Miscellaneous			0			0	0	0.00
24 Supply subtotal	515		\$33	515		\$33	\$0	0.01
25 Unbilled Supply			<u>-0.192</u>			<u>0.034</u>	<u>0.23</u>	-117.61
26 Supply subtotal w unbilled			\$33			\$33	\$0	0.70
27								
28 Total Delivery + Supply	523		<u>\$69</u>	523		<u>\$69</u>	<u>\$0</u>	0.67
29								
30								
31								
32								

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

**RATE SCHEDULE WH
WATER HEATING SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Distribution Sum	156.793	0.049482	\$7.758	156.793	0.067026	\$10.509	\$2.751	35.46
2 Distribution Win	366	0.049482	\$18.117	366	0.067026	\$24.541	\$6.424	35.46
3 SBC	523	0.007767	\$4.062	523	0.007767	\$4.062	\$0.000	0.00
4 NGC	523	0.000024	\$0.013	523	0.000024	\$0.013	\$0.000	0.00
5 DAC	523	0.000000	\$0.000	523	0.000000	\$0.000	\$0.000	0.00
6 STC-MTC-Tax	523	0.000000	\$0.000	523	0.000000	\$0.000	\$0.000	0.00
7 ZECRC	523	0.004000	\$2.092	523	0.004000	\$2.092	\$0.000	0.00
8 Solar Pilot Recovery Charge	523	0.000063	\$0.033	523	0.000063	\$0.033	\$0.000	0.00
9 Green Programs Recovery Charge	523	0.004920	\$2.573	523	0.004920	\$2.573	\$0.000	0.00
10 Tax Adjustment Credit	523	0.000000	\$0.000	523	0.000000	\$0.000	\$0.000	0.00
11 Green Enabling Mechanism	523	0.000000	\$0.000	523	0.000000	\$0.000	\$0.000	0.00
12 Facilities Chg.			\$0.000			\$0.000	\$0.000	0.00
13 Minimum			\$0.000			\$0.000	\$0.000	0.00
14 Miscellaneous			\$0.000			-\$0.009	-\$0.009	0.00
15 Delivery Subtotal	523		\$34.648	523		\$43.814	\$9.166	26.45
16 Unbilled Delivery			<u>\$0.033</u>			<u>\$0.042</u>	<u>\$0.009</u>	27.27
17 Delivery Subtotal w unbilled			\$34.681			\$43.856	\$9.175	26.46
18								
Supply-BGS								
20 BGS Summer	157	0.066577	\$10.439	157	0.066577	\$10.439	\$0.000	0.00
21 BGS Winter	366	0.068204	\$24.972	366	0.068204	\$24.972	\$0.000	0.00
22 BGS Reconciliation-RSCP	523	0.000000	\$0.000	523	0.000000	\$0.000	\$0.000	0.00
23 Miscellaneous			\$0.000			\$0.000	\$0.000	0.00
24 Supply Subtotal	523		\$35.411	523		\$35.411	\$0.000	0.00
25 Unbilled Supply			<u>\$0.000</u>			<u>\$0.000</u>	<u>\$0.000</u>	0.00
26 Supply Subtotal w unbilled			\$35.411			\$35.411	\$0.000	0.00
27								
28 Total Delivery + Supply	523		<u>\$70.092</u>	523		<u>\$79.267</u>	<u>\$9.175</u>	13.09

Notes: All customers assumed to be on BGS.
 WH, WHS & BPL-POF revenues shown to 3 decimals.
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

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**RATE SCHEDULE WHS
WATER HEATING STORAGE SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	0.129	0.62	\$0.080	0.129	0.62	\$0.080	0.00	0.00
2 Distribution June - September	1.895	0.001760	0.003	1.895	0.001760	0.003	0.00	0.00
3 Distribution October - May	6.318	0.002038	0.013	6.318	0.002038	0.013	0.00	0.00
4 SBC	8.213	0.010379	0.085	8.213	0.010379	0.085	0.00	0.00
5 NGC	8.213	0.000010	0.000	8.213	0.000010	0.000	0.00	0.00
6 DAC	8.213	0.000000	0.000	8.213	0.000000	0.000	0.00	0.00
7 STC-MTC-Tax	8.213	0.000000	0.000	8.213	0.000000	0.000	0.00	0.00
8 ZECRC	8.213	0.004003	0.033	8.213	0.004003	0.033	0.00	0.00
9 Solar Pilot Recovery Charge	8.213	0.000062	0.001	8.213	0.000062	0.001	0.00	0.00
10 Green Programs Recovery Charge	8.213	0.004920	0.040	8.213	0.004920	0.040	0.00	0.00
11 Tax Adjustment Credit	8.213	0.000000	0.000	8.213	0.000000	0.000	0.00	0.00
12 Green Enabling Mechanism	8.213	0.000000	0.000	8.213	0.000000	0.000	0.00	0.00
13 Facilities Chg.			0.000			0.000	0.00	0.00
14 Minimum			0.000			0.000	0.00	0.00
15 Miscellaneous			0.000			0.000	0.00	0.00
16 Delivery Subtotal	8.213		\$0.255	8		\$0.255	0.00	0.00
17 Unbilled Delivery			<u>0.000</u>			<u>0.000</u>	<u>0.00</u>	<u>0.00</u>
18 Delivery Subtotal w unbilled			\$0.255			\$0.255	0.00	0.00
19								
Supply-BGS								
21 BGS- June - September	1.895	0.065652	\$0.124	1.895	0.065652	\$0.124	\$0.000	0.00
22 BGS- October - May	6.318	0.064594	0.408	6.318	0.064594	0.408	0.000	0.00
23 BGS Reconciliation-RSCP	8.213	(0.000352)	(0.003)	8.213	(0.000352)	(0.003)	0.000	0.00
24 Miscellaneous			0.000			0.000	<u>0.000</u>	0.00
25 Supply subtotal	8.213		0.530	8.213		0.530	\$0.000	0.00
26 Unbilled Supply			<u>(0.003)</u>			<u>(0.003)</u>	<u>0.000</u>	<u>0.00</u>
27 Supply subtotal w unbilled			\$0.527			\$0.527	\$0.000	0.00
28								
29 Total Delivery + Supply	8.213		<u>\$0.782</u>	8.213		<u>\$0.782</u>	<u>\$0.000</u>	0.00
30								
31								
32								
33								
34								

Notes: Rates are annual averages derived from actual, excluding SUT.
WHS revenues shown to 3 decimals

**RATE SCHEDULE WHS
WATER HEATING STORAGE SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	0.129	0.63	\$0.081	0.129	1.03	\$0.133	\$0.052	64.20
2 Distribution June - September	1.895	0.001925	0.004	1.895	0.001826	0.003	-0.001	-25.00
3 Distribution October - May	6.318	0.001925	0.012	6.318	0.001826	0.012	0.000	0.00
4 SBC	8.213	0.007767	0.064	8.213	0.007767	0.064	0.000	0.00
5 NGC	8.213	0.000024	0.000	8.213	0.000024	0.000	0.000	0.00
6 DAC	8.213	0.000000	0.000	8.213	0.000000	0.000	0.000	0.00
7 STC-MTC-Tax	8.213	0.000000	0.000	8.213	0.000000	0.000	0.000	0.00
8 ZECRC	8.213	0.004000	0.033	8.213	0.004000	0.033	0.000	0.00
9 Solar Pilot Recovery Charge	8.213	0.000063	0.001	8.213	0.000063	0.001	0.000	0.00
10 Green Programs Recovery Charge	8.213	0.004920	0.040	8.213	0.004920	0.040	0.000	0.00
11 Tax Adjustment Credit	8.213	0.000000	0.000	8.213	0.000000	0.000	0.000	0.00
12 Green Enabling Mechanism	8.213	0.000000	0.000	8.213	0.000000	0.000	0.000	0.00
13 Facilities Chg.			0.000			0.000	0.000	0.00
14 Minimum			0.000			0.000	0.000	0.00
15 Miscellaneous			0.000			0.000	<u>0.000</u>	0.00
16 Delivery Subtotal	8		\$0.235	8		\$0.286	\$0.051	21.70
17 Unbilled Delivery			<u>0.000</u>			<u>0.000</u>	<u>0.000</u>	0.00
18 Delivery Subtotal w unbilled			\$0.235			\$0.286	\$0.051	21.70
19								
Supply-BGS								
21 BGS- June - September	1.895	0.066429	\$0.126	1.895	0.066429	\$0.126	\$0.000	0.00
22 BGS- October - May	6.318	0.066441	0.420	6.318	0.066441	0.420	0.000	0.00
23 BGS Reconciliation-RSCP	8.213	0.000000	0.000	8.213	0.000000	0.000	0.000	0.00
24 Miscellaneous			0.000			0.000	<u>0.000</u>	0.00
25 Supply Subtotal	8.213		0.546	8.213		0.546	\$0.000	0.00
26 Unbilled Supply			<u>(0.003)</u>			<u>(0.003)</u>	<u>0.000</u>	0.00
27 Supply Subtotal w unbilled			\$0.543			\$0.543	\$0.000	0.00
28								
29 Total Delivery + Supply	8.213		<u>\$0.778</u>	8.213		<u>\$0.829</u>	<u>\$0.051</u>	6.56
30								
31								
32								
33								
34								
35								
36								
37								
38								

Notes: All customers assumed to be on BGS.
WH, WHS & BPL-POF revenues shown to 3 decimals.
Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE HS
BUILDING HEATING SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Actual			Weather Normalized			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	8,568	3.74	\$32	8,568	3.74	\$32	0.00	0.00
2 Distribution June - September	2,414	0.099458	240.053	2,391	0.099660	238.263	(1.79)	(0.75)
3 Distribution October - May	7,927	0.028887	228.987	7,960	0.028840	229.554	0.57	0.25
4 SBC	10,341	0.010190	105.371	10,350	0.010184	105.410	0.04	0.04
5 NGC	10,341	0.000011	0.113	10,350	0.000011	0.113	0.00	0.20
6 DAC	10,341	0.000000	0.000	10,350	0.000000	0.000	0.00	0.00
7 STC-MTC-Tax	10,341	0.000000	0.000	10,350	0.000000	0.000	0.00	0.00
8 ZECRC	10,341	0.004000	41.364	10,350	0.004000	41.403	0.04	0.09
9 Solar Pilot Recovery Charge	10,341	0.000062	0.643	10,350	0.000062	0.644	0.00	0.09
10 Green Programs Recovery Charge	10,341	0.004920	50.876	10,350	0.004920	50.924	0.05	0.09
11 Tax Adjustment Credit	10,341	(0.003758)	-38.860	10,350	(0.003758)	-38.898	(0.04)	0.10
12 Green Enabling Mechanism	10,341	0.000000	0	10,350	0.000000	0	0.00	0.00
13 Facilities Chg.			0			0	0.00	0.00
14 Minimum			0			0	0.00	0.00
15 Miscellaneous			0			0	0.00	(2.72)
16 Delivery Subtotal	10,341		\$660	10,350		\$659	(1.13)	(0.17)
17 Unbilled Delivery			<u>2</u>			<u>16</u>	<u>13.53</u>	653.92
18 Delivery Subtotal w unbilled			\$663			\$675	12.40	1.87
19								
Supply-BGS								
21 BGS- June - September	1,944	0.074996	\$146	1,931	0.075001	\$145	-\$1	(0.68)
22 BGS- October - May	5,949	0.077613	462	5,969	0.077594	463	1	0.31
23 Transmission	7,893	0.047827	\$377	7,899	0.047829	\$378	\$0	0.09
24 BGS Reconciliation-RSCP	7,893	(0.000053)	(0)	7,899	(0.000055)	(0)	(0)	3.18
25 BGS Miscellaneous			-0.027			-0.029	0.00	6.08
26 Supply subtotal	7,893		\$985	7,899		\$985	\$1	0.08
27 Unbilled Supply			<u>(8)</u>			<u>(1)</u>	<u>6</u>	(81.55)
28 Supply subtotal w unbilled			\$977			\$984	\$7	0.71
29								
30 Total Delivery + Supply	10,341		<u>\$1,639</u>	10,350		<u>\$1,659</u>	<u>\$19</u>	1.18

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

**RATE SCHEDULE GLP
GENERAL LIGHTING AND POWER SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	3,275.054	4.81	\$15,766	3,275.054	4.81	\$15,766	0.00	0.00
2 Service Charge-unmetered	107.081	1.83	237	107.081	1.83	237	0.00	0.00
3 Service Charge-Night Use	0.722	347.77	251	0.722	347.77	251	0.00	0.00
4 Distrib. KW Annual	26,346	3.7507	98,819	26,280	3.7683	99,032	213.57	0.22
5 Distrib. KW June - September	9,772	9.4182	92,038	9,697	9.4182	91,327	(711.33)	(0.77)
6 Distribution kWhr, June-September	2,603,595	0.002983	7,767	2,583,201	0.002982	7,704	(62.63)	(0.81)
7 Distribution kWhr, October-May	4,476,412	0.007856	35,165	4,478,018	0.007855	35,177	12.31	0.04
8 Distribution kWhr, Night use, June-September	4,798	0.005559	27	4,755	0.005557	26	(0.25)	(0.95)
9 Distribution kWhr, Night use, October-May	18,050	0.007834	141	18,053	0.007833	141	0.02	0.02
10 SBC	7,102,855	0.009965	70,782	7,084,026	0.009965	70,595	(187.09)	(0.26)
11 NGC	7,102,855	0.000015	104	7,084,026	0.000015	103	(0.45)	(0.44)
12 DAC	7,102,855	0.000000	0	7,084,026	0.000000	0	0.00	0.00
13 STC-MTC-Tax	7,102,855	0.000000	0	7,084,026	0.000000	0	0.00	0.00
14 ZECRC	7,102,855	0.003999	28,402	7,084,026	0.003999	28,327	(75.26)	(0.26)
15 Solar Pilot Recovery Charge	7,102,855	0.000062	443	7,084,026	0.000062	442	(1.19)	(0.27)
16 Green Programs Recovery Charge	7,102,855	0.004920	34,946	7,084,026	0.004920	34,853	(92.64)	(0.27)
17 Tax Adjustment Credit	7,102,855	(0.001670)	-11,863	7,084,026	(0.001670)	-11,832	30.36	(0.26)
18 ECIP	26,346	1.183051	31,169	26,280	1.181059	31,038	(130.68)	(0.42)
19 Green Enabling Mechanism	7,102,855	0.000000	0	7,084,026	0.000000	0	0.00	0.00
20 Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	1		\$2.22/\$3.20	2	0.00	0.03
21 Facilities Chg.		1.45%	24.81		1.45%	25	(0.12)	(0.49)
22 Minimum			13.39			13	(0)	(1.97)
23 Distrib. Miscellaneous			-1023.83			(1,019)	5	(0.48)
24 Delivery Subtotal	7,102,855		\$403,210	7,084,026		\$402,210	-\$1,001	(0.25)
25 Unbilled Delivery			(556)			(1,163)	(607)	109.13
26 Delivery Subtotal w unbilled			\$402,654			\$401,047	-\$1,608	(0.40)

**RATE SCHEDULE GLP
GENERAL LIGHTING AND POWER SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>		
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)	
Supply-BGS									
1	Generation Capacity Obl June-September	6,834	1.8023	\$12,316	6,788	1.8071	\$12,267	-\$49	(0.40)
2	Generation Capacity Obl October-May	12,568	2.9804	37,458	12,573	2.9799	37,465	8	0.02
3	Transmission Capacity Obl	17,497	11.9916	209,815	17,460	11.9910	209,361	(454)	(0.22)
4	BGS kWhr June - September not night use	1,892,199	0.066990	126,759	1,877,715	0.066951	125,715	(1,044)	(0.82)
5	BGS kWhr October - May not night use	3,362,114	0.063829	214,602	3,363,254	0.063831	214,678	77	0.04
6	BGS kWhr June - September night use	3,358	0.062255	209	3,327	0.062238	207	(2)	(0.96)
7	BGS kWhr October - May night use	13,550	0.060072	814	13,552	0.060072	814	0	0.02
8	BGS Reconciliation-RSCP	5,271,221	(0.000277)	(1,460)	5,257,848	(0.000267)	(1,403)	57	(3.89)
9	BGS Miscellaneous			(81)			(81)	0	(0.54)
10	Supply subtotal	5,271,221		\$600,432	5,257,848		\$599,025	(1,408)	(0.23)
11	Unbilled Supply			(1,856)			-1,759	97	(5.21)
12	Supply Subtotal w Unbilled			\$598,577			\$597,266	(1,311)	(0.22)
13									
14	Total Delivery + Supply	7,102,855		<u>\$1,001,231</u>	7,084,026		<u>\$998,312</u>	<u>(\$2,919)</u>	(0.29)

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

**RATE SCHEDULE GLP
GENERAL LIGHTING AND POWER SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	3,275.054	4.78	\$15,655	3,275.054	7.78	\$25,480	\$9,825	62.76
2 Service Charge-unmetered	107.081	2.20	236	107.081	3.58	383	147	62.29
3 Service Charge-Night Use	0.722	347.77	251	0.722	7.78	6	-245	-97.61
4 Distrib. KW Annual	26,280	3.7660	98,971	26,280	4.6357	121,827	22,856	23.09
5 Distrib. KW Summer	9,697	9.4441	91,578	9,697	15.3913	149,248	57,670	62.97
6 Distribution kWhr, June-September	2,583,201	0.003079	7,954	2,583,201	0.016508	42,643	34,689	436.12
7 Distribution kWhr, October-May	4,478,018	0.007858	35,188	4,478,018	0.003787	16,956	(18,232)	-51.81
8 Distribution kWhr, Night use, June-September	4,755	0.007858	37	4,755	0.003787	18	(19)	-51.35
9 Distribution kWhr, Night use, October-May	18,053	0.007858	142	18,053	0.003787	68	(74)	-52.11
10 SBC	7,084,026	0.007767	55,022	7,084,026	0.007767	55,022	0	0.00
11 NGC	7,084,026	0.000024	170	7,084,026	0.000024	170	0	0.00
12 DAC	7,084,026	0.000000	0	7,084,026	0.000000	0	0	0.00
13 STC-MTC-Tax	7,084,026	0.000000	0	7,084,026	0.000000	0	0	0.00
14 ZECRC	7,084,026	0.004000	28,336	7,084,026	0.004000	28,336	0	0.00
15 Solar Pilot Recovery Charge	7,084,026	0.000063	446	7,084,026	0.000063	446	0	0.00
16 Green Programs Recovery Charge	7,084,026	0.004920	34,853	7,084,026	0.004920	34,853	0	0.00
17 Tax Adjustment Credit	7,084,026	(0.000614)	-4,350	7,084,026	(0.000614)	-4,350	0	0.00
18 ECIP	26,280	1.2193	32,043	26,280	1.2193	32,043	0	0.00
19 Green Enabling Mechanism	7,084,026	0.000000	0	7,084,026	0.000000	0	0	0.00
20 Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	2		\$2.22/\$3.20	2	0	0.00
21 Facilities Chg.		1.45%	25		1.45%	25	0	0.00
22 Minimum			13			13	0	0.00
23 Distrib. Miscellaneous			(1,019)			(1,017)	2	-0.20
24 Delivery Subtotal	7,084,026		\$395,552	7,084,026		\$502,171	\$106,619	26.95
25 Unbilled Delivery			(1,144)			(1,452)	(308)	26.92
26 Delivery Subtotal w unbilled			\$394,408			\$500,719	\$106,311	26.95

**RATE SCHEDULE GLP
GENERAL LIGHTING AND POWER SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Supply-BGS								
1 Generation Capacity Obl June-September	6,210	1.6327	\$10,138	6,210	1.6327	\$10,138	\$0	0.00
2 Generation Capacity Obl October-May	12,398	1.6327	20,243	12,398	1.6327	20,243	0	0.00
3 Transmission Capacity Obl	16,660	12.4713	207,773	16,660	12.4713	207,773	0	0.00
4 BGS kWhr June - September not night use	2,583,201	0.067343	173,960	2,583,201	0.067343	173,960	0	0.00
5 BGS kWhr October - May not night use	4,478,018	0.067068	300,332	4,478,018	0.067068	300,332	0	0.00
6 BGS kWhr June - September night use	4,755	0.059237	282	4,755	0.059237	282	0	0.00
7 BGS kWhr October - May night use	18,053	0.063526	1,147	18,053	0.063526	1,147	0	0.00
8 BGS Reconciliation-RSCP	7,084,026	0.000000	0	7,084,026	0.000000	0	0	0.00
9 BGS Miscellaneous			(81)			(81)	0	0.00
10 Supply Subtotal	7,084,026		\$713,794	7,084,026		\$713,794	\$0	0.00
11 Unbilled Supply			(2,096)			(2,096)	0	0.00
12 Supply Subtotal w unbilled			\$711,698			\$711,698	\$0	0.00
13								
14 Total Delivery + Supply	7,084,026		<u>\$1,106,106</u>	7,084,026		<u>\$1,212,417</u>	<u>\$106,311</u>	9.61
15								
16								
17								
18								
19								
20								

Notes: All customers assumed to be on BGS.
Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE LPL-Sec
LARGE POWER & LIGHTING SERVICE-SECONDARY
Rate Case 2023**

(Units & Revenue in Thousands)

	Actual			Weather Normalized			Difference		
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)	
Supply-BGS									
0-499									
1	Generation Capacity Obl - June-September	2,776	1.988400	\$5,520	2,770	1.995100	\$5,527	\$7	0.12
2	Generation Capacity Obl - October-May	5,502	2.436900	13,408	5,507	2.436000	13,416	8	0.06
3	Transmission Capacity Obl	7,171	12.207100	87,534	7,170	12.205800	87,518	(16)	(0.02)
4	BGS kWhr June-September On Peak	995,323	0.039112	38,929	986,692	0.039273	38,751	(178)	(0.46)
5	BGS kWhr June-September Off Peak	570,003	0.063299	36,080	567,722	0.063276	35,923	(157)	(0.44)
6	BGS kWhr October-May On Peak	2,094,550	0.028611	59,928	2,096,520	0.028618	59,998	70	0.12
7	BGS kWhr October-May Off Peak	1,096,054	0.059090	64,766	1,097,057	0.059094	64,830	64	0.10
8	500+								
9	Generation Capacity Obl - June-September	561	9.797600	5,501	560	9.787800	5,483	(17)	(0.32)
10	Generation Capacity Obl - October-May	1,426	5.978200	8,522	1,427	5.981400	8,534	11	0.13
11	Transmission Capacity Obl	1,760	11.551000	20,335	1,760	11.549800	20,332	(3)	(0.01)
12	BGS kWhr June-September On Peak	258,582	0.025452	6,581	257,776	0.025411	6,550	(31)	(0.47)
13	Spare	0	0.000000	0	0	0.000000	0	0	0.00
14	BGS kWhr October-May On Peak	565,696	0.060802	34,395	566,163	0.060771	34,406	11	0.03
15	Spare	0	0.000000	0	0	0.000000	0	0	0.00
16									
17	BGS Reconciliation-RSCP	4,755,930	(0.000074)	(354)	4,747,990	(0.000068)	(323)	31	(8.74)
18	BGS Reconciliation-CIEP	824,278	0.000350	289	823,939	0.000322	265	(23)	(8.05)
19	BGS Miscellaneous	0		1,953	0		1,951	(2)	(0.11)
20	Supply subtotal	5,580,207		\$383,387	5,571,930		\$383,161	(226)	(0.06)
21	Unbilled Supply			<u>(2,239)</u>			<u>(2,041)</u>	198	(8.82)
22	Supply w Unbilled			\$381,149			\$381,120	(29)	(0.01)
23									
24	Total Delivery + Supply	10,208,845		<u>\$801,569</u>	10,200,967		<u>\$800,441</u>	(\$1,128)	(0.14)
25									
26									
27									
28	Notes:	Rates are annual averages derived from actual, excluding SUT.							

**RATE SCHEDULE LPL-Sec
LARGE POWER & LIGHTING SERVICE-SECONDARY
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	112,550	347.77	\$39,142	112,550	347.77	\$39,142	\$0	0.00
2 Distrib. KW Annual	25,474	3.6224	92,276	25,474	3.7808	96,311	4,035	4.37
3 Distrib. KW June - September	9,172	8.6179	79,039	9,172	12.9480	118,753	39,714	50.25
4 Distribution kWhr On Peak June-September	1,726,736	0.000000	0	1,726,736	0.000000	0	0	0.00
5 Distribution kWhr Off Peak June-September	1,862,245	0.000000	0	1,862,245	0.000000	0	0	0.00
6 Distribution kWhr On Peak October-May	3,312,787	0.000000	0	3,312,787	0.000000	0	0	0.00
7 Distribution kWhr Off Peak October-May	3,299,199	0.000000	0	3,299,199	0.000000	0	0	0.00
8 SBC	10,200,967	0.007767	79,231	10,200,967	0.007767	79,231	0	0.00
9 NGC	10,200,967	0.000024	245	10,200,967	0.000024	245	0	0.00
10 DAC	10,200,967	0.000000	0	10,200,967	0.000000	0	0	0.00
11 STC-MTC-Tax	10,200,967	0.000000	0	10,200,967	0.000000	0	0	0.00
12 ZECRC	10,200,967	0.004000	40,804	10,200,967	0.004000	40,804	0	0.00
13 Solar Pilot Recovery Charge	10,200,967	0.000063	643	10,200,967	0.000063	643	0	0.00
14 CIEP Standby Fee	2,953,810	0.000150	443	2,953,810	0.000150	443	0	0.00
15 Green Programs Recovery Charge	10,200,967	0.004920	50,189	10,200,967	0.004920	50,189	0	0.00
16 Tax Adjustment Credit	10,200,967	(0.000347)	-3,540	10,200,967	(0.000347)	-3,540	0	0.00
17 ECIP	25,474	1.029000	26,213	25,474	1.029000	26,213	0	0.00
17 Green Enabling Mechanism	10,200,967	0.000000	0	10,200,967	0.000000	0	0	0.00
18 Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	55		\$2.22/\$3.20	55	0	0.00
19 Facilities Chg.		1.45%	118		1.45%	118	0	0.00
20 Minimum			0			0	0	0.00
21 Dist. Miscellaneous			<u>(1,513)</u>			<u>(1,512)</u>	<u>1</u>	-0.07
22 Delivery Subtotal	10,200,967		\$403,346	10,200,967		\$447,096	\$43,750	10.85
23 Unbilled Delivery			<u>906</u>			<u>1,004</u>	<u>98</u>	10.82
24 Delivery Subtotal w unbilled			\$404,252			\$448,100	\$43,848	10.85

**RATE SCHEDULE LPL-Sec
LARGE POWER & LIGHTING SERVICE-SECONDARY
Rate Case 2023**

(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference		
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)	
Supply-BGS									
0-499									
1	Generation Capacity Obl - June-September	2,772	1.6327	\$4,525	2,772	1.6327	\$4,525	\$0	0.00
2	Generation Capacity Obl - October-May	5,514	1.6327	9,003	5,514	1.6327	9,003	0	0.00
3	Transmission Capacity Obl	7,116	12.4713	88,745	7,116	12.4713	88,745	0	0.00
4	BGS kWhr June-September On Peak	1,365,643	0.075223	102,728	1,365,643	0.075223	102,728	0	0.00
5	BGS kWhr June-September Off Peak	1,472,814	0.059237	87,245	1,472,814	0.059237	87,245	0	0.00
6	BGS kWhr October-May On Peak	2,620,021	0.070936	185,854	2,620,021	0.070936	185,854	0	0.00
7	BGS kWhr October-May Off Peak	2,609,274	0.063526	165,757	2,609,274	0.063526	165,757	0	0.00
500+									
9	Generation Capacity Obl - June-September	732	10.0663	7,365	732	10.0663	7,365	0	0.00
10	Generation Capacity Obl - October-May	1,459	10.0663	14,689	1,459	10.0663	14,689	0	0.00
11	Transmission Capacity Obl	1,918	12.4713	23,916	1,918	12.4713	23,916	0	0.00
12	BGS kWhr June-September	750,524	0.094382	70,836	750,524	0.094382	70,836	0	0.00
13	Spare	0	0.094382	0	0	0.094382	0	0	0.00
14	BGS kWhr October-May	1,382,692	0.076107	105,233	1,382,692	0.076107	105,233	0	0.00
15	Spare	0	0.076107	0	0	0.076107	0	0	0.00
16									
17	BGS Reconciliation-RSCP	8,067,752	0.000000	0	8,067,752	0.000000	0	0	0.00
18	BGS Reconciliation-CIEP	2,133,216	0.000000	0	2,133,216	0.000000	0	0	0.00
19	BGS Miscellaneous			<u>1,951</u>			<u>1,951</u>	<u>0</u>	0.00
20	Supply Subtotal	10,200,968		\$867,847	10,200,968		\$867,847	\$0	0.00
21	Unbilled Supply			<u>(4,623)</u>			<u>(4,623)</u>	<u>0</u>	0.00
22	Supply Subtotal w unbilled			\$863,224			\$863,224	\$0	0.00
23									
24	Total Delivery + Supply	10,200,967		<u>\$1,267,476</u>	10,200,967		<u>\$1,311,324</u>	<u>\$43,848</u>	3.46

29 Notes: All customers assumed to be on BGS.
30 Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE LPL-Pri
LARGE POWER & LIGHTING SERVICE-PRIMARY
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Units</u> (1)	<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>		
		<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)	
<u>Supply-BGS</u>									
1	Generation Capacity Obl June-September	485	9.7764	\$4,743	485	9.7764	\$4,743	\$0	0.00
2	Generation Capacity Obl October-May	1,050	8.5845	9,012	1050	8.5845	9,012	0	0.00
3	Transmission Capacity Obl	1,354	11.9801	16,215	1354	11.9801	16,215	0	0.00
4	BGS kWhr June-September On Peak	116,282	0.085698	9,965	116282	0.085698	9,965	0	0.00
5	BGS kWhr June-September Off Peak	123,903	0.000000	5,116	123903	0.000000	5,116	0	0.00
6	BGS kWhr October-May On Peak	219,498	0.062844	13,794	219498	0.062844	13,794	0	0.00
7	BGS kWhr October-May Off Peak	240,813	0.000000	11,156	240813	0.000000	11,156	0	0.00
8	BGS Reconciliation-CIEP	700,496	0.000589	413	700496	0.000589	413	0	0.00
9	BGS Miscellaneous			-9,578			-9,578	0	0.00
10	Supply subtotal	700,496		\$60,837	700,496		\$60,837	0	0.00
11	Unbilled Supply			<u>24</u>			<u>24</u>	<u>(0)</u>	0.00
12	Supply w Unbilled			\$60,861			\$60,861	0	0.00
13									
14	Total Delivery + Supply	2,944,785		<u>\$151,494</u>	2,944,785		<u>\$151,494</u>	<u>\$0</u>	0.00

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

**RATE SCHEDULE LPL-Pri
LARGE POWER & LIGHTING SERVICE-PRIMARY
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	9,239	347.77	\$3,213	9,239	347.77	\$3,213	\$0	0.00
2 Service Charge-Alternate	0.127	21.58	3	0.127	35.12	4	1	33.33
3 Distrib. KW Annual	6,546	1.6885	11,053	6,546	2.9510	19,317	8,264	74.77
4 Distrib. KW June - September	2,456	9.3731	23,017	2,456	13.2370	32,505	9,488	41.22
5 Distribution kWhr On Peak June-September	500,122	0.000000	0	500,122	0.000000	0	0	0.00
6 Distribution kWhr Off Peak June-September	610,161	0.000000	0	610,161	0.000000	0	0	0.00
7 Distribution kWhr On Peak October-May	867,288	0.000000	0	867,288	0.000000	0	0	0.00
8 Distribution kWhr Off Peak October-May	967,215	0.000000	0	967,215	0.000000	0	0	0.00
9 SBC	2,944,785	0.007615	22,425	2,944,785	0.007615	22,425	0	0.00
10 NGC	2,944,785	0.000024	71	2,944,785	0.000024	71	0	0.00
11 DAC	2,944,785	0.000000	0	2,944,785	0.000000	0	0	0.00
12 STC-MTC-Tax	2,944,785	0.000000	0	2,944,785	0.000000	0	0	0.00
13 ZECRC	2,944,785	0.004000	11,779	2,944,785	0.004000	11,779	0	0.00
14 Solar Pilot Recovery Charge	2,944,785	0.000063	186	2,944,785	0.000063	186	0	0.00
15 CIEP Standby Fee	2,944,785	0.000150	442	2,944,785	0.000150	442	0	0.00
16 Green Programs Recovery Charge	2,944,785	0.004920	14,488	2,944,785	0.004920	14,488	0	0.00
17 Tax Adjustment Credit	2,944,785	(0.000222)	-654	2,944,785	(0.000222)	-654	0	0.00
18 Green Enabling Mechanism	2,944,785	0.000000	0	2,944,785	0.000000	0	0	0.00
19 Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	245		\$2.22/\$3.20	245	0	0.00
20 Facilities Chg.		1.45%	185		1.45%	185	0	0.00
21 Minimum			0			0	0	0.00
22 Dist. Miscellaneous			2			2	0	0.00
23 Delivery Subtotal	2,944,785		\$86,455	2,944,785		\$104,208	\$17,753	20.53
24 Unbilled Delivery			(610)			(735)	(125)	20.49
25 Delivery Subtotal w unbilled			\$85,845			\$103,473	\$17,628	20.53

**RATE SCHEDULE LPL-Pri
LARGE POWER & LIGHTING SERVICE-PRIMARY
Rate Case 2023**

(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference		
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)	
Supply-BGS									
1	Generation Capacity Obl June-September	538	10.0663	\$5,411	538	10.0663	\$5,411	\$0	0.00
2	Generation Capacity Obl October-May	1,054	10.0663	10,613	1,054	10.0663	10,613	0	0.00
3	Transmission Capacity Obl	1,408	12.4713	17,557	1,408	12.4713	17,557	0	0.00
4	BGS kWhr June-September On Peak	500,122	0.089014	44,518	500,122	0.089014	44,518	0	0.00
5	BGS kWhr June-September Off Peak	610,161	0.089014	54,313	610,161	0.089014	54,313	0	0.00
6	BGS kWhr October-May On Peak	867,288	0.072390	62,783	867,288	0.072390	62,783	0	0.00
7	BGS kWhr October-May Off Peak	967,215	0.072390	70,017	967,215	0.072390	70,017	0	0.00
8	BGS Reconciliation-CIEP	2,944,785	0.000000	0	2,944,785	0.000000	0	0	0.00
9	BGS Miscellaneous			<u>-9,578</u>			<u>-9,578</u>	<u>0</u>	0.00
10	Supply Subtotal	2,944,785		\$255,634	2,944,785		\$255,634	\$0	0.00
11	Unbilled Supply			<u>100</u>			<u>100</u>	<u>0</u>	0.00
12	Supply Subtotal w unbilled			\$255,734			\$255,734	\$0	0.00
13									
14	Total Delivery + Supply	2,944,785		<u>\$341,578</u>	2,944,785		<u>\$359,206</u>	<u>\$17,628</u>	5.16

Notes: All customers assumed to be on BGS.
Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE HTS-SUBTR.
HIGH TENSION SERVICE-SUBTRANSMISSION
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>		
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)	
<u>Supply-BGS</u>									
1	Generation Capacity Obl June-September	493	9.7165	\$4,794	493	9.7165	\$4,794	\$0	0.00
2	Generation Capacity Obl October-May	947	8.5989	8,146	947	8.5989	8,146	0	0.00
3	Transmission Capacity Obl	1,258	12.0044	15,104	1,258	12.0044	15,104	0	0.00
4	BGS kWhr June-September	304,415	0.023766	7,235	304,415	0.023766	7,235	0	0.00
5	Spare	0	0.000000	0	0	0.000000	0	0	0.00
6	BGS kWhr October-May	548,841	0.048049	26,371	548,841	0.048049	26,371	0	0.00
7	Spare	0	0.000000	0	0	0.000000	0	0	0.00
8	BGS Reconciliation-CIEP	853,255	0.000168	144	853,255	0.000168	144	0	0.00
9	BGS Miscellaneous			2,271			2,271	0	0.00
10	Supply subtotal	853,255		\$64,065	853,255		\$64,065	\$0	0.00
11	Unbilled Supply			548			548	0	0.00
12	Supply w Unbilled			\$64,612			\$64,612	\$0	0.00
13									
14	Total Delivery + Supply	4,541,551		<u>\$176,692</u>	4,541,551		<u>\$176,692</u>	<u>\$0</u>	0.00
15									
16									
17									
18	Notes:	Rates are annual averages derived from actual, excluding SUT.							

**RATE SCHEDULE HTS-SUBTR.
HIGH TENSION SERVICE-SUBTRANSMISSION
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	2,273	1,911.39	\$4,344	2,273	1,911.39	\$4,344	\$0	0.00
2 Distrib. KW Annual	11,771	1.1442	13,468	11,771	1.8460	21,729	8,261	61.34
3 Distrib. KW June - September	3,240	4.1361	13,401	3,240	6.6731	21,621	8,220	61.34
4 Distribution kWhr On Peak	2,062,613	0.000000	0	2,062,613	0.000000	0	0	0.00
5 Spare	0	0.000000	0	0	0.000000	0	0	0.00
6 Distribution kWhr Off Peak	2,478,938	0.000000	0	2,478,938	0.000000	0	0	0.00
7 Spare	0	0.000000	0	0	0.000000	0	0	0.00
8 SBC	4,541,551	0.007542	34,252	4,541,551	0.007542	34,252	0	0.00
9 NGC	4,541,551	0.000023	104	4,541,551	0.000023	104	0	0.00
10 DAC	4,541,551	0.000000	0	4,541,551	0.000000	0	0	0.00
11 STC-MTC-Tax	4,541,551	0.000000	0	4,541,551	0.000000	0	0	0.00
12 ZECRC	4,541,551	0.004000	18,166	4,541,551	0.004000	18,166	0	0.00
13 Solar Pilot Recovery Charge	4,541,551	0.000063	286	4,541,551	0.000063	286	0	0.00
14 CIEP Standby Fee	4,541,551	0.000150	681	4,541,551	0.000150	681	0	0.00
15 Green Programs Recovery Charge	4,541,551	0.004920	22,344	4,541,551	0.004920	22,344	0	0.00
16 Tax Adjustment Credit	4,541,551	(0.000205)	-931	4,541,551	(0.000205)	-931	0	0.00
17 Green Enabling Mechanism	4,541,551	0.000000	0	4,541,551	0.000000	0	0	0.00
18 Duplicate Svc (Same Sub/Different Sub)		\$1.83/\$2.20	41		\$1.83/\$2.20	41	0	0.00
19 Facilities Chg.		1.45%	119		1.45%	119	0	0.00
20 Minimum			0			0	0	0.00
21 Dist. Miscellaneous			<u>138</u>			<u>138</u>	<u>0</u>	0.00
22 Delivery Subtotal	4,541,551		\$106,413	4,541,551		\$122,894	\$16,481	15.49
23 Unbilled Delivery			<u>(1,291)</u>			<u>(1,491)</u>	<u>(200)</u>	15.49
24 Delivery Subtotal w unbilled			\$105,122			\$121,403	\$16,281	15.49

**RATE SCHEDULE HTS-SUBTR.
HIGH TENSION SERVICE-SUBTRANSMISSION
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Supply-BGS								
1 Generation Capacity Obl June-September	491	10.0663	\$4,939	491	10.0663	\$4,939	\$0	0.00
2 Generation Capacity Obl October-May	961	10.0663	9,669	961	10.0663	9,669	0	0.00
3 Transmission Capacity Obl	1,272	12.4713	15,860	1,272	12.4713	15,860	0	0.00
4 BGS kWhr June-September On	759,223	0.086107	65,374	759,223	0.086107	65,374	0	0.00
5 BGS kWhr June-September Off	900,166	0.086107	77,511	900,166	0.086107	77,511	0	0.00
6 BGS kWhr October-May On	1,303,390	0.069347	90,386	1,303,390	0.069347	90,386	0	0.00
7 BGS kWhr October-May Off	1,578,772	0.069347	109,483	1,578,772	0.069347	109,483	0	0.00
8 BGS Reconciliation-CIEP	4,541,551	0.000000	0	4,541,551	0.000000	0	0	0.00
9 BGS Miscellaneous			2,271			2,271	0	0.00
10 Supply Subtotal	4,541,551		\$375,493	4,541,551		\$375,493	\$0	0.00
11 Unbilled Supply			<u>3,210</u>			<u>3,210</u>	<u>0</u>	0.00
12 Supply Subtotal w unbilled			\$378,703			\$378,703	\$0	0.00
13								
14 Total Delivery + Supply	4,541,551		<u>\$483,825</u>	4,541,551		<u>\$500,106</u>	<u>\$16,281</u>	3.37
15								
16								
17								
18								
19								
20								

Notes: All customers assumed to be on BGS.
Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE HTS-HV
HIGH TENSION SERVICE-HIGH VOLTAGE
Rate Case 2023**

(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	0.196	1,720.25	\$337	0.196	1,720.25	\$337	0.00	0.00
2 Distrib. KW Annual	3,165	0.6599	2,089	3,165	0.6599	2,089	0.00	0.00
3 Distrib. KW June - September	0	0.0000	0	0	0.0000	0	0.00	0.00
4 Distribution kWhr On Peak	197,731	0.000000	0	197,731	0.000000	0	0.00	0.00
5 Spare	0	0.000000	0	0	0.000000	0	0.00	0.00
6 Distribution kWhr Off Peak	238,260	0.000000	0	238,260	0.000000	0	0.00	0.00
7 Spare	0	0.000000	0	0	0.000000	0	0.00	0.00
8 SBC	435,991	0.009751	4,251	435,991	0.009751	4,251	0.00	0.00
9 NGC	435,991	0.000012	5	435,991	0.000012	5	0.00	0.00
10 DAC	435,991	0.000000	0	435,991	0.000000	0	0.00	0.00
11 STC-MTC-Tax	435,991	0.000000	0	435,991	0.000000	0	0.00	0.00
12 ZECRC	435,991	0.004000	1,744	435,991	0.004000	1,744	0.00	0.00
13 Solar Pilot Recovery Charge	435,991	0.000062	27	435,991	0.000012	5	(21.73)	-80.02
14 CIEP Standby Fee	435,991	0.000000	0	435,991	0.000000	0	0.00	0.00
15 Green Programs Recovery Charge	435,991	0.004920	2,145	435,991	0.004920	2,145	0.00	0.00
16 Tax Adjustment Credit	435,991	(0.000210)	-92	435,991	(0.000210)	-92	0.00	0.00
17 Green Enabling Mechanism	435,991	0.000000	0	435,991	0.000000	0	0.00	0.00
18 Facilities Chg.			16			16	0.00	0.00
19 Minimum			0			0	0.00	0.00
20 Dist. Miscellaneous			(28)			(28)	0.00	0.00
21 Delivery Subtotal	435,991		\$10,494	435,991		\$10,473	-\$22	-0.21
22 Unbilled Delivery			468			490	22	4.64
23 Delivery Subtotal w unbilled			\$10,962			\$10,962	\$0	0.00

**RATE SCHEDULE HTS-HV
HIGH TENSION SERVICE-HIGH VOLTAGE
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Annualized Weather Normalized</u>			<u>Proposed</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Delivery								
1 Service Charge	0.196	1,720.25	\$337	0.196	1,720.25	\$337	\$0	0.00
2 Distrib. KW Annual	3,165	0.6322	2,001	3,165	0.7861	2,488	487	24.34
3 Distrib. KW June - September	0	0.0000	0	0	0.0000	0	0	0.00
4 Distribution kWhr On Peak	197,731	0.000000	0	197,731	0.000000	0	0	0.00
5 Spare	0	0.000000	0	0	0.000000	0	0	0.00
6 Distribution kWhr Off Peak	238,260	0.000000	0	238,260	0.000000	0	0	0.00
7 Spare	0	0.000000	0	0	0.000000	0	0	0.00
8 SBC	435,991	0.007475	3,259	435,991	0.007475	3,259	0	0.00
9 NGC	435,991	0.000023	10	435,991	0.000023	10	0	0.00
10 DAC	435,991	0.000000	0	435,991	0.000000	0	0	0.00
11 STC-MTC-Tax	435,991	0.000000	0	435,991	0.000000	0	0	0.00
12 ZECRC	435,991	0.004000	1,744	435,991	0.004000	1,744	0	0.00
13 Solar Pilot Recovery Charge	435,991	0.000063	27	435,991	0.000063	27	0	0.00
14 CIEP Standby Fee	435,991	0.000150	65	435,991	0.000150	65	0	0.00
15 Green Programs Recovery Charge	435,991	0.004920	2,145	435,991	0.004920	2,145	0	0.00
16 Tax Adjustment Credit	435,991	(0.000080)	-35	435,991	(0.000080)	-35	0	0.00
17 Green Enabling Mechanism	435,991	0.000000	0	435,991	0.000000	0	0	0.00
18 Facilities Chg.			16			16	0	0.00
19 Minimum			0			0	0	0.00
20 Dist. Miscellaneous			<u>(28)</u>			<u>(28)</u>	<u>0</u>	0.00
21 Delivery Subtotal	435,991		\$9,541	435,991		\$10,028	\$487	5.10
22 Unbilled Delivery			<u>446</u>			<u>469</u>	<u>23</u>	5.16
23 Delivery Subtotal w unbilled			\$9,987			\$10,497	\$510	5.11

**RATE SCHEDULE HTS-HV
HIGH TENSION SERVICE-HIGH VOLTAGE
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
Supply-BGS								
1 Generation Capacity Obl June-September	3	10.0663	\$29	3	10.0663	\$29	\$0	0.00
2 Generation Capacity Obl October-May	6	10.0663	57	6	10.0663	57	0	0.00
3 Transmission Capacity Obl	7	12.4713	90	7	12.4713	90	0	0.00
4 BGS kWhr June-September On	57,478	0.084959	4,883	57,478	0.084959	4,883	0	0.00
5 BGS kWhr June-September Off	68,126	0.084959	5,788	68,126	0.084959	5,788	0	0.00
6 BGS kWhr October-May On	140,253	0.052881	7,417	140,253	0.052881	7,417	0	0.00
7 BGS kWhr October-May Off	170,133	0.052881	8,997	170,133	0.052881	8,997	0	0.00
8 BGS Reconciliation-CIEP	435,991	0.000000	0	435,991	0.000000	0	0	0.00
9 BGS Miscellaneous			121			121	<u>0</u>	0.00
10 Supply Subtotal	435,991		\$27,382	435,991		\$27,382	\$0	0.00
11 Unbilled Supply			<u>0</u>			<u>0</u>	<u>0</u>	0.00
12 Supply Subtotal w unbilled			\$27,382			\$27,382	\$0	0.00
13								
14 Total Delivery + Supply	435,991		<u>\$37,369</u>	435,991		<u>\$37,879</u>	<u>\$510</u>	1.36
15								
16 Notes:			All customers assumed to be on BGS.					
17			Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023					

**RATE SCHEDULE BPL
BODY POLITIC LIGHTING SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
<u>Delivery</u>								
1 High Pressure Sodium	2,220.312	0	\$25,039	2,220.312	0	\$25,039	0.00	0.00
2 Metal Halide	285.516	0	6,441	285.516	0	6,441	0.00	0.00
3 Filament/Incandescent	142.200	0	542	142.200	0	542	0.00	0.00
4 Mercury Vapor	312.204	0	2,329	312.204	0	2,329	0.00	0.00
5 Induction	1,320.456	0	11,835	1,320.456	0	11,835	0.00	0.00
6 LED	248.520	0	5,138	248.520	0	5,138	0.00	0.00
7								
8 Distribution June-September	75,127	0.007119	\$570	75,127	0.007119	\$570	0.00	0.00
9 Distribution October-May	210,786	0.007119	1,465	210,786	0.007119	1,465	0.00	0.00
10 SBC	285,913	0.009995	2,858	285,913	0.009995	2,858	0.00	0.00
11 NGC	285,913	0.000056	16	285,913	0.000056	16	0.00	0.00
12 ZECRC	285,913	0.004001	1,144	285,913	0.004001	1,144	0.00	0.00
13 Solar Pilot Recovery Charge	285,913	0.000062	18	285,913	0.000062	18	0.00	0.00
14 Green Programs Recovery Charge	285,913	0.004920	1,407	285,913	0.004920	1,407	0.00	0.00
15 Tax Adjustment Credit	285,913	0.000000	0	285,913	0.000000	0	0.00	0.00
16 ECIP	285,913	0.000000	0	285,913	0.000000	0	0.00	0.00
17								
18 Pole Charges	497.880		2,492	497.880		2,492	0.00	0.00
19 Minimum			0			0	0.00	0.00
20 Miscellaneous			703			703	0	0.00
21 Delivery Subtotal	285,913		\$61,998	285,913		\$61,998	\$0	0.00
22 Unbilled Delivery			0			0	0	0.00
23 Delivery Subtotal w unbilled			\$61,998			\$61,998	\$0	0.00
24								
<u>Supply-BGS</u>								
26 BGS June-September	61,732	0.060525	3,736	61,732	0.060525	3,736	0	0.00
27 BGS October-May	206,107	0.061974	12,773	206,107	0.061974	12,773	0	0.00
28 BGS Reconciliation-RSCP	267,840	0.001338	358	267,840	0.001338	358	0	0.00
29 Miscellaneous			(0)			(0)	0	0.00
30 Supply subtotal	267,840		\$16,868	267,840		\$16,868	\$0	0.00
31 Unbilled Supply			0			0	0	0.00
32 Supply subtotal w unbilled			\$16,868			\$16,868	\$0	0.00
33								
34 Total Delivery + Supply	285,913		<u>\$78,865</u>	285,913		<u>\$78,865</u>	<u>\$0</u>	0.00

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

**RATE SCHEDULE BPL
BODY POLITIC LIGHTING SERVICE
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 High Pressure Sodium	2,220.312	0	\$ 26,640	2,220.312	0	\$ 28,543	\$1,903	7.14
2 Metal Halide	285.516	0	6,214	285.516	0	6,520	306	4.92
3 Filament/Incandescent	142.200	0	618	142.200	0	1,011	393	63.59
4 Mercury Vapor	312.204	0	2,607	312.204	0	3,441	834	31.99
5 Induction	1,320.456	0	12,882	1,320.456	0	14,707	1,825	14.17
6 LED	248.520	0	3,768	248.520	0	4,018	250	6.63
7								
8 Distribution June-September	75,127	0.006894	\$518	75,127	0.008160	\$613	95	18.34
9 Distribution October-May	210,786	0.006894	1,453	210,786	0.008160	1,720	267	18.38
10 SBC	285,913	0.007767	2,221	285,913	0.007767	2,221	0	0.00
11 NGC	285,913	0.000024	7	285,913	0.000024	7	0	0.00
12 ZECRC	285,913	0.004000	1,144	285,913	0.004000	1,144	0	0.00
13 Solar Pilot Recovery Charge	285,913	0.000063	18	285,913	0.000063	18	0	0.00
14 Green Programs Recovery Charge	285,913	0.004920	1,407	285,913	0.004920	1,407	0	0.00
15 Tax Adjustment Credit	285,913	0.000000	0	285,913	0.000000	0	0	0.00
16 ECIP	285,913	0.000000	0	285,913	0.000000	0	0	0.00
17								
18 Pole Charges	497.880		2,678	497.880		2,778	100	3.73
19 Minimum			0			0	0	0.00
20 Miscellaneous			703			703	(0)	0.00
21 Delivery Subtotal			\$62,878			\$68,851	\$5,973	9.50
22 Unbilled Delivery			0			0	0	0.00
23 Delivery Subtotal w unbilled			\$62,878			\$68,851	\$5,973	9.50
24								
Supply-BGS								
26 BGS June-September	75,127	0.061239	4,601	75,127	0.061239	4,601	0	0.00
27 BGS October-May	210,786	0.066509	14,019	210,786	0.066509	14,019	0	0.00
28 BGS Reconciliation-RSCP	285,913	0.000000	0	285,913	0.000000	0	0	0.00
29 Miscellaneous			(0)			(0)	0	0.00
30 Supply Subtotal			\$18,620			\$18,620	\$0	0.00
31 Unbilled Supply			0			0	0	0.00
32 Supply Subtotal w unbilled			\$18,620			\$18,620	\$0	0.00
33								
34 Total Delivery + Supply	285,913		\$81,498	285,913		\$87,471	\$5,973	7.33

35
36 Notes: All customers assumed to be on BGS.
37 Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE BPL-POF
BODY POLITIC LIGHTING SERVICE-POF
Rate Case 2023**

(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
<u>Delivery</u>								
1 High Pressure Sodium	124,548	0	\$180	124,548	0	\$180	0.00	0.00
2 Metal Halide	1,476	0	5	1,476	0	5	0.00	0.00
3 Filament	6,048	0	22	6,048	0	22	0.00	0.00
4 Mercury Vapor	4,140	0	4	4,140	0	4	0.00	0.00
5 Fluorescent	0,024	0	0	0,024	0	0	0.00	0.00
6 Induction	0,000	0	0	0,000	0	0	0.00	0.00
7 LED	0,000	0	0	0,000	0	0	0.00	0.00
8								
9 Distribution June-September	3,632	0.006790	\$27	3,632	0.006790	\$27	0.00	0.00
10 Distribution October-May	10,661	0.006790	70	10,661	0.006790	\$70	0.00	0.00
11 SBC	14,294	0.009973	143	14,294	0.009973	\$143	0.00	0.00
12 NGC	14,294	0.000055	1	14,294	0.000055	\$1	0.00	0.00
13 ZECRC	14,294	0.004003	57	14,294	0.004003	\$57	0.00	0.00
14 Solar Pilot Recovery Charge	14,294	0.000062	1	14,294	0.000062	\$1	0.00	0.00
15 Green Programs Recovery Charge	14,294	0.004920	70	14,294	0.004920	\$70	0.00	0.00
16 Tax Adjustment Credit	14,294	(0.001433)	-20	14,294	(0.001433)	-\$20	0.00	0.00
17 ECIP	14,294	0.000000	0	14,294	0.000000	\$0	0.00	0.00
18								
19 Pole Charges	0,000		0	0,000		0	0.00	0.00
20 Minimum			0			0	0.00	0.00
21 Miscellaneous			13			13	0	0.00
22 Delivery Subtotal	14,294		\$573	14,294		\$573	\$0	0.00
23 Unbilled Delivery			0			0	0	0.00
24 Delivery Subtotal w unbilled			\$573			\$573	\$0	0.00
25								
<u>Supply-BGS</u>								
27 BGS June-September	3,513	0.061231	215	3,513	0.061231	215	0	0.00
28 BGS October-May	10,612	0.060569	643	10,612	0.060569	643	0	0.00
29 BGS Reconciliation-RSCP	14,125	(0.001168)	(16)	14,125	(0.001168)	(16)	0	0.00
30 Miscellaneous			0			0	0	0.00
31 Supply subtotal	14,125		\$841	14,125		\$841	\$0	0.00
32 Unbilled Supply			0			0	0	0.00
33 Supply subtotal w unbilled			\$841			\$841	\$0	0.00
34								
35 Total Delivery + Supply	14,294		<u>\$1,414</u>	14,294		<u>\$1,414</u>	<u>\$0</u>	0.00

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

**RATE SCHEDULE BPL-POF
BODY POLITIC LIGHTING SERVICE-POF
Rate Case 2023**
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 High Pressure Sodium	124.548	0	\$ 233.224	124.548	0	\$ 282.905	\$49.681	21.30
2 Metal Halide	1.476	0	\$ 6.066	1.476	0	\$ 7.253	\$1.187	19.57
3 Filament	6.048	0	\$ 31.739	6.048	0	\$ 39.239	\$7.500	23.63
4 Mercury Vapor	4.140	0	\$ 2.848	4.140	0	\$ 3.675	\$0.827	29.04
5 Fluorescent	0.024	0	\$ -	0.024	0	\$ -	\$0.000	0.00
6 Induction	0.000	0	\$ -	0.000	0	\$ -	\$0.000	0.00
7 LED	0.000	0	\$ -	0.000	0	\$ -	\$0.000	0.00
8								
9 Distribution June-September	3,632	0.006931	\$ 25.176	3,632	0.008381	\$ 30.443	\$5.267	20.92
10 Distribution October-May	10,661	0.006931	\$ 73.892	10,661	0.008381	\$ 89.352	\$15.460	20.92
11 SBC	14,294	0.007767	\$ 111.018	14,294	0.007767	\$ 111.018	\$0.000	0.00
12 NGC	14,294	0.000024	\$ 0.343	14,294	0.000024	\$ 0.343	\$0.000	0.00
13 ZECRC	14,294	0.004000	\$ 57.174	14,294	0.004000	\$ 57.174	\$0.000	0.00
14 Solar Pilot Recovery Charge	14,294	0.000063	\$ 0.900	14,294	0.000063	\$ 0.900	\$0.000	0.00
15 Green Programs Recovery Charge	14,294	0.004920	\$ 70.324	14,294	0.004920	\$ 70.324	\$0.000	0.00
16 Tax Adjustment Credit	14,294	(0.000459)	\$ (6.561)	14,294	(0.000459)	\$ (6.561)	\$0.000	0.00
17 ECIP	14,294	0.000000	\$ -	14,294	0.000000	\$ -	\$0.000	0.00
18								
19 Pole Charges			\$ -			\$ -	\$0.000	0.00
20 Minimum			\$ -			\$ -	\$0.000	0.00
21 Miscellaneous			\$ 13.381			\$ 13.381	\$0.000	0.00
22 Delivery Subtotal			\$ 619.524			\$ 699.446	\$79.922	12.90
23 Unbilled Delivery			\$ -			\$ -	\$0.000	0.00
24 Delivery Subtotal w unbilled			\$ 619.524			\$ 699.446	\$79.922	12.90
25								
26 Supply-BGS								
27 BGS June-September	3,632	0.061239	\$ 222.441	3,632	0.061239	\$ 222.441	\$0.000	0.00
28 BGS October-May	10,661	0.066509	\$ 709.063	10,661	0.066509	\$ 709.063	\$0.000	0.00
29 BGS Reconciliation-RSCP	14,294	0.000000	\$ -	14,294	0.000000	\$ -	\$0.000	0.00
30 Miscellaneous			\$ -			\$ -	\$0.000	0.00
31 Supply Subtotal			\$ 931.504			\$ 931.504	\$0.000	0.00
32 Unbilled Supply			\$ -			\$ -	\$0.000	0.00
33 Supply Subtotal w unbilled			\$ 931.504			\$ 931.504	\$0.000	0.00
34								
35 Total Delivery + Supply	14,294		\$ 1,551.028	14,294		\$ 1,630.950	\$79.922	5.15

36
37 Notes: All customers assumed to be on BGS.
38 WH, WHS & BPL-POF revenues shown to 3 decimals.
39 Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

**RATE SCHEDULE PSAL
PRIVATE STREET AND AREA LIGHTING SERVICE
Rate Case 2023**

(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>		
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)	
<u>Delivery</u>									
1	High Pressure Sodium	720.168	0	\$13,189	720.168	0	\$13,189	0.00	0.00
2	Metal Halide	175.692	0	4,763	175.692	0	4,763	0.00	0.00
3	Filament/Incandescent	0.792	0	4	0.792	0	4	0.00	0.00
4	Mercury Vapor	65.940	0	728	65.940	0	728	0.00	0.00
5	Induction	8.004	0	117	8.004	0	117	0.00	0.00
6	LED	168.036	0	4,570	168.036	0	4,570	0.00	0.00
7									
8	Distribution June-September	36,506	0.007784	\$299	36,506	0.007784	\$299	0.00	0.00
9	Distribution October-May	100,676	0.007784	769	100,676	0.007784	769	0.00	0.00
10	SBC	137,182	0.010012	1,373	137,182	0.010012	1,373	0.00	0.00
11	NGC	137,182	0.000057	8	137,182	0.000057	8	0.00	0.00
12	ZECRC	137,182	0.004001	549	137,182	0.004001	549	0.00	0.00
13	Solar Pilot Recovery Charge	137,182	0.000062	9	137,182	0.000062	9	0.00	0.00
14	Green Programs Recovery Charge	137,182	0.004920	675	137,182	0.004920	675	0.00	0.00
15	Tax Adjustment Credit	137,182	0.000000	0	137,182	0.000000	0	0.00	0.00
16	ECIP	137,182	0.000000	0	137,182	0.000000	0	0.00	0.00
17									
18	Pole Charges	361.188		3,591	361.188		3,591	0.00	0.00
19	Minimum			0			0	0.00	0.00
20	Miscellaneous			-319			-319	0	0.00
21	Delivery Subtotal	137,182		\$30,323	137,182		\$30,323	\$0	0.00
22	Unbilled Delivery			<u>322</u>			<u>322</u>	<u>0</u>	0.00
23	Delivery Subtotal w unbilled			\$30,645			\$30,645	\$0	0.00
24									
25	<u>Supply-BGS</u>								
26	BGS June-September	32,074	0.062855	2,016	32,074	0.062855	2,016	0	0.00
27	BGS October-May	99,317	0.062612	6,218	99,317	0.062612	6,218	0	0.00
28	BGS Reconciliation-RSCP	131,391	(0.000383)	(50)	131,391	(0.000383)	(50)	0	0.00
29	Miscellaneous			-1			-1	0	0.00
30	Supply subtotal			\$8,183	131,391		\$8,183	\$0	0.00
31	Unbilled Supply			<u>401</u>			<u>401</u>	<u>0</u>	0.00
32	Supply subtotal w unbilled			\$8,584			\$8,584	\$0	0.00
33									
34	Total Delivery + Supply	137,182		<u>\$39,229</u>	137,182		<u>\$39,229</u>	<u>\$0</u>	0.00

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

**RATE SCHEDULE PSAL
PRIVATE STREET AND AREA LIGHTING SERVICE
Rate Case 2023**

(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 High Pressure Sodium	720.168	0	\$ 13,779	720.168	0	\$ 15,070	\$1,291	9.37
2 Metal Halide	175.692	0	4,901	175.692	0	5,096	195	3.98
3 Filament/Incandescent	0.792	0	7	0.792	0	7	0	0.00
4 Mercury Vapor	65.940	0	795	65.940	0	1,311	516	64.91
5 Induction	8.004	0	117	8.004	0	126	9	7.69
6 LED	168.036	0	3,421	168.036	0	3,597	176	5.14
7								
8 Distribution June-September	36,506	0.007355	\$268	36,506	0.008719	\$318	50	18.66
9 Distribution October-May	100,676	0.007355	740	100,676	0.008719	878	138	18.65
10 SBC	137,182	0.007767	1,065	137,182	0.007767	1,065	0	0.00
11 NGC	137,182	0.000024	3	137,182	0.000024	3	0	0.00
12 ZECRC	137,182	0.004000	549	137,182	0.004000	549	0	0.00
13 Solar Pilot Recovery Charge	137,182	0.000063	9	137,182	0.000063	9	0	0.00
14 Green Programs Recovery Charge	137,182	0.004920	675	137,182	0.004920	675	0	0.00
15 Tax Adjustment Credit	137,182	0.000000	0	137,182	0.000000	0	0	0.00
16 ECIP	137,182	0.000000	0	137,182	0.000000	0	0	0.00
17								
18 Pole Charges	361.188		4,026	361.188		4,511	485	12.05
19 Minimum			0			0	0	0.00
20 Miscellaneous			(319)			(319)	(0)	0.00
21 Delivery Subtotal			\$30,036			\$32,896	\$2,860	9.52
22 Unbilled Delivery			319			349	30	9.40
23 Delivery Subtotal w unbilled			\$30,355			\$33,245	\$2,890	9.52
24								
Supply-BGS								
26 BGS June-September	36,506	0.061239	2,236	36,506	0.061239	2,236	0	0.00
27 BGS October-May	100,676	0.066509	6,696	100,676	0.066509	6,696	0	0.00
28 BGS Reconciliation-RSCP	137,182	0.000000	0	137,182	0.000000	0	0	0.00
29 Miscellaneous			-1			-1	0	0.00
30 Supply Subtotal			\$8,931			\$8,931	\$0	0.00
31 Unbilled Supply			437			437	0	0.00
32 Supply Subtotal w unbilled			\$9,368			\$9,368	\$0	0.00
33								
34 Total Delivery + Supply	137,182		\$39,724	137,182		\$42,614	\$2,890	7.28

36 Notes: All customers assumed to be on BGS.
37 Annualized Weather Normalized Revenue reflects Delivery rates in effect 11/1/2023

Electric Tariff Rates

Proposed Revenue Requirement Increase

\$ 522,084,186

<u>Rate Schedules</u>		<u>Current Total Distribution Charges</u>		<u>Proposed Total Distribution Charges</u>		<u>Difference</u>	
		<u>Charge w/out SUT</u>	<u>Charge w/ SUT</u>	<u>Charge w/out SUT</u>	<u>Charge w/ SUT</u>	<u>w/out SUT</u>	<u>% w/out SUT</u>
RS	Service Charge	\$4.64	\$4.95	\$7.55	\$8.05	\$2.91	62.72%
	Distribution 0-600 Sum	\$0.045704	\$0.048732	\$0.076528	\$0.081598	\$0.030824	67.44%
	Distribution 0-600 Win	\$0.033344	\$0.035553	\$0.044823	\$0.047793	\$0.011479	34.43%
	Distribution over 600 Sum	\$0.049525	\$0.052806	\$0.080349	\$0.085672	\$0.030824	62.24%
	Distribution over 600 Win	\$0.033344	\$0.035553	\$0.044823	\$0.047793	\$0.011479	34.43%
RHS	Service Charge	\$4.64	\$4.95	\$7.55	\$8.05	\$2.91	62.72%
	Distribution 0-600 Sum	\$0.052835	\$0.056335	\$0.085167	\$0.090809	\$0.032332	61.19%
	Distribution 0-600 Win	\$0.034719	\$0.037019	\$0.045533	\$0.048550	\$0.010814	31.15%
	Distribution over 600 Sum	\$0.057735	\$0.061560	\$0.090067	\$0.096034	\$0.032332	56.00%
	Distribution over 600 Win	\$0.017119	\$0.018253	\$0.027933	\$0.029784	\$0.010814	63.17%
	Common Use	\$0.057735	\$0.061560	\$0.090067	\$0.096034	\$0.032332	56.00%
RLM	Service Charge	\$13.07	\$13.94	\$13.07	\$13.94	\$0.00	0.00%
	Distrib. kWhr Summer On	\$0.076937	\$0.082034	\$0.104311	\$0.111222	\$0.027374	35.58%
	Distrib. kWhr Summer Off	\$0.016062	\$0.017126	\$0.019028	\$0.020289	\$0.002966	18.47%
	Distrib. kWhr Winter On	\$0.016062	\$0.017126	\$0.019028	\$0.020289	\$0.002966	18.47%
	Distrib. kWhr Winter Off	\$0.016062	\$0.017126	\$0.019028	\$0.020289	\$0.002966	18.47%
WH	Distribution	\$0.049482	\$0.052760	\$0.067026	\$0.071466	\$0.017544	35.46%
WHS	Service Charge	\$0.63	\$0.67	\$1.03	\$1.10	\$0.40	63.49%
	Distribution	\$0.001925	\$0.002053	\$0.001826	\$0.001947	(\$0.000099)	-5.14%
HS	Service Charge	\$3.75	\$4.00	\$6.10	\$6.50	\$2.35	62.67%
	Distribution June-September	\$0.098011	\$0.104504	\$0.106660	\$0.113726	\$0.008649	8.82%
	Distribution October-May	\$0.029426	\$0.031375	\$0.055908	\$0.059612	\$0.026482	90.00%
GLP	Service Charge	\$4.78	\$5.10	\$7.78	\$8.30	\$3.00	62.76%
	Service Charge-unmetered	\$2.20	\$2.35	\$3.58	\$3.82	\$1.38	62.73%
	Service Charge-Night Use	\$347.77	\$370.81	\$7.78	\$8.30	(\$339.99)	-97.76%
	Distrib. KW Annual	\$3.7660	\$4.0155	\$4.6357	\$4.9428	\$0.8697	23.09%
	Distrib. KW Summer	\$9.4441	\$10.0698	\$15.3913	\$16.4110	\$5.9472	62.97%
	Distribution kWhr, June-September	\$0.003079	\$0.003283	\$0.016508	\$0.017602	\$0.013429	436.15%
	Distribution kWhr, October-May	\$0.007858	\$0.008379	\$0.003787	\$0.004037	(\$0.004071)	-51.81%
	Distribution kWhr, Night use, June-September	\$0.007858	\$0.008379	\$0.003787	\$0.004037	(\$0.004071)	-51.81%
	Distribution kWhr, Night use, October-May	\$0.007858	\$0.008379	\$0.003787	\$0.004037	(\$0.004071)	-51.81%

Electric Tariff Rates

Proposed Revenue Requirement Increase \$ 522,084,186

<u>Rate Schedules</u>		<u>Current Total Distribution Charges</u>		<u>Proposed Total Distribution Charges</u>		<u>Difference</u>	
		<u>Charge w/out SUT</u>	<u>Charge w/ SUT</u>	<u>Charge w/out SUT</u>	<u>Charge w/ SUT</u>	<u>w/out SUT</u>	<u>% w/out SUT</u>
		LPL-Secondary	Service Charge	\$347.77	\$370.81	\$347.77	\$370.81
	Distrib. KW Annual	\$3.6224	\$3.8624	\$3.7808	\$4.0313	\$0.1584	4.37%
	Distrib. KW Summer	\$8.6179	\$9.1888	\$12.9480	\$13.8058	\$4.3301	50.25%
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	0.00%
LPL-Primary	Service Charge	\$347.77	\$370.81	\$347.77	\$370.81	\$0.00	0.00%
	Service Charge-Alternate	\$21.58	\$23.01	\$35.12	\$37.45	\$13.54	62.74%
	Distrib. KW Annual	\$1.6885	\$1.8004	\$2.9510	\$3.1465	\$1.2625	74.77%
	Distrib. KW Summer	\$9.3731	\$9.9941	\$13.2370	\$14.1140	\$3.8639	41.22%
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	0.00%
HTS-Subtransmission	Service Charge	\$1,911.39	\$2,038.02	\$1,911.39	\$2,038.02	\$0.00	0.00%
	Distrib. KW Annual	\$1.1442	\$1.2200	\$1.8460	\$1.9683	\$0.7018	61.34%
	Distrib. KW Summer	\$4.1361	\$4.4101	\$6.6731	\$7.1152	\$2.5370	61.34%
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	0.00%
HTS-HV	Service Charge	\$1,720.25	\$1,834.22	\$1,720.25	\$1,834.22	\$0.00	0.00%
	Distrib. KW Annual	\$0.6322	\$0.6741	\$0.7861	\$0.8382	\$0.1539	24.34%
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	0.00%
BPL	Distribution Sum	\$0.006894	\$0.007351	\$0.008160	\$0.008701	\$0.001266	18.36%
	Distribution Winter	\$0.006894	\$0.007351	\$0.008160	\$0.008701	\$0.001266	18.36%
BPL-POF	Distribution Sum	\$0.006931	\$0.007390	\$0.008381	\$0.008936	\$0.001450	20.92%
	Distribution Winter	\$0.006931	\$0.007390	\$0.008381	\$0.008936	\$0.001450	20.92%
PSAL	Distribution Sum	\$0.007355	\$0.007842	\$0.008719	\$0.009297	\$0.001364	18.55%
	Distribution Winter	\$0.007355	\$0.007842	\$0.008719	\$0.009297	\$0.001364	18.55%

TYPICAL RESIDENTIAL ELECTRIC BILL IMPACTS

The effect of the proposed changes in the Rate Case 2023 (RC 2023) on typical residential Electric bills, if approved by the Board, is illustrated below:

Residential Electric Service - Average Monthly Bill				
If Your Average Monthly kWhr Use Is:	Then Your Present Monthly Bill (1) Would Be:	And Your Proposed Monthly Bill (2) Would Be:	Your Monthly Bill Change Would Be:	And Your Percent Change Would Be:
137	\$32.00	\$37.31	\$5.31	16.59 %
275	59.21	66.72	7.51	12.68
548	113.64	125.55	11.91	10.48
650	134.25	147.74	13.49	10.05
1,000	205.89	225.43	19.54	9.49

(1) Based upon current Basic Generation Service Residential Small Commercial Pricing (BGS-RSCP) and Delivery Rates in effect November 1, 2023, and assumes that the customer receives BGS-RSCP service from Public Service.

(2) Same as (1) except includes increase in the RC 2023.

Residential Electric Service - Monthly Summer Bill				
If Your Monthly Summer kWhr Use Is:	Then Your Present Monthly Summer Bill (3) Would Be:	And Your Proposed Monthly Summer Bill (4) Would Be:	Your Monthly Summer Bill Change Would Be:	And Your Percent Change Would Be:
171	\$39.69	\$47.60	\$7.91	19.93 %
342	74.43	87.15	12.72	17.09
683	144.87	167.18	22.31	15.40
803	170.89	196.57	25.68	15.03
1,300	278.76	318.42	39.66	14.23

(3) Based upon current Basic Generation Service Residential Small Commercial Pricing (BGS-RSCP) and Delivery Rates in effect November 1, 2023, and assumes that the customer receives BGS-RSCP service from Public Service.

(4) Same as (3) except includes increase in the RC 2023.

COMPARISON OF TYPICAL BILLS
Rate Schedule RS
Distribution Only

	Units	Annual Usages										
		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distribution 0-600 June - September	1,762	748	1,343	1,768	2,088	2,251	2,329	2,349	2,370	2,380	2,390
3	Distribution 0-600 October - May	3,039	944	1,620	2,112	2,590	3,095	3,603	4,163	4,590	4,769	4,796
4	Distribution over 600 June - September	971	3	26	108	273	530	890	1,313	1,887	2,737	5,240
5	Distribution over 600 October - May	813	2	7	20	38	89	163	387	839	1,840	5,457
6	Total	6,585	1,697	2,996	4,008	4,988	5,965	6,985	8,212	9,686	11,727	17,882
7												
8	Avg Summer Use	683	188	342	469	590	695	805	916	1,064	1,279	1,907
9	Avg Winter Use	482	118	203	266	328	398	471	569	679	826	1,282
10												
11	Present Bill											
12	Total Delivery	\$440.17	\$157.14	\$232.61	\$291.97	\$349.79	\$406.92	\$466.95	\$537.98	\$624.49	\$744.89	\$1,106.74
13	Total Supply	<u>933.44</u>	<u>237.98</u>	<u>420.19</u>	<u>562.64</u>	<u>701.56</u>	<u>841.05</u>	<u>987.62</u>	<u>1,164.11</u>	<u>1,376.65</u>	<u>1,671.18</u>	<u>2,559.39</u>
14		\$1,373.61	\$395.12	\$652.80	\$854.61	\$1,051.35	\$1,247.97	\$1,454.57	\$1,702.09	\$2,001.14	\$2,416.07	\$3,666.13
15												
16												
17												
18	Proposed Bill											
19	Total Delivery	\$614.36	\$230.61	\$334.71	\$416.93	\$496.74	\$574.49	\$656.05	\$751.24	\$868.06	\$1,031.18	\$1,520.19
20	Total Supply	<u>933.44</u>	<u>237.98</u>	<u>420.19</u>	<u>562.64</u>	<u>701.56</u>	<u>841.05</u>	<u>987.62</u>	<u>1,164.11</u>	<u>1,376.65</u>	<u>1,671.18</u>	<u>2,559.39</u>
21	Totals	\$1,547.80	\$468.59	\$754.90	\$979.57	\$1,198.30	\$1,415.54	\$1,643.67	\$1,915.35	\$2,244.71	\$2,702.36	\$4,079.58
22												
23												
24												
25	Increase Amount											
26	Delivery	\$174.19	\$73.47	\$102.10	\$124.96	\$146.95	\$167.57	\$189.10	\$213.26	\$243.57	\$286.29	\$413.45
27	Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>							
28	Totals	\$174.19	\$73.47	\$102.10	\$124.96	\$146.95	\$167.57	\$189.10	\$213.26	\$243.57	\$286.29	\$413.45
29												
30												
31												
32	Increase Percent											
33	Delivery	39.6	46.8	43.9	42.8	42.0	41.2	40.5	39.6	39.0	38.4	37.4
34	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Totals	12.7	18.6	15.6	14.6	14.0	13.4	13.0	12.5	12.2	11.8	11.3
36												
37												
38												
39												
40												
41												

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

COMPARISON OF TYPICAL BILLS
Rate Schedule RS
Including Tax Adjustment Credit and Distribution Adjustment Charge

	Units	Annual Usages										
		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distribution 0-600 June - September	1,762	748	1,343	1,768	2,088	2,251	2,329	2,349	2,370	2,380	2,390
3	Distribution 0-600 October - May	3,039	944	1,620	2,112	2,590	3,095	3,603	4,163	4,590	4,769	4,796
4	Distribution over 600 June - September	971	3	26	108	273	530	890	1,313	1,887	2,737	5,240
5	Distribution over 600 October - May	813	2	7	20	38	89	163	387	839	1,840	5,457
6	Total	6,585	1,697	2,996	4,008	4,988	5,965	6,985	8,212	9,686	11,727	17,882
7												
8	Avg Summer Use	683	188	342	469	590	695	805	916	1,064	1,279	1,907
9	Avg Winter Use	482	118	203	266	328	398	471	569	679	826	1,282
10												
11	Present Bill											
12	Total Delivery	\$440.17	\$157.14	\$232.61	\$291.97	\$349.79	\$406.92	\$466.95	\$537.98	\$624.49	\$744.89	\$1,106.74
13	Total Supply	<u>933.44</u>	<u>237.98</u>	<u>420.19</u>	<u>562.64</u>	<u>701.56</u>	<u>841.05</u>	<u>987.62</u>	<u>1,164.11</u>	<u>1,376.65</u>	<u>1,671.18</u>	<u>2,559.39</u>
14		\$1,373.61	\$395.12	\$652.80	\$854.61	\$1,051.35	\$1,247.97	\$1,454.57	\$1,702.09	\$2,001.14	\$2,416.07	\$3,666.13
15												
16												
17												
18	Proposed Bill											
19	Total Delivery	\$583.11	\$222.56	\$320.49	\$397.91	\$473.07	\$546.19	\$622.91	\$712.28	\$822.10	\$975.54	\$1,435.34
20	Total Supply	<u>933.44</u>	<u>237.98</u>	<u>420.19</u>	<u>562.64</u>	<u>701.56</u>	<u>841.05</u>	<u>987.62</u>	<u>1,164.11</u>	<u>1,376.65</u>	<u>1,671.18</u>	<u>2,559.39</u>
21	Totals	\$1,516.55	\$460.54	\$740.68	\$960.55	\$1,174.63	\$1,387.24	\$1,610.53	\$1,876.39	\$2,198.75	\$2,646.72	\$3,994.73
22												
23												
24												
25	Increase Amount											
26	Delivery	\$142.94	\$65.42	\$87.88	\$105.94	\$123.28	\$139.27	\$155.96	\$174.30	\$197.61	\$230.65	\$328.60
27	Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28	Totals	\$142.94	\$65.42	\$87.88	\$105.94	\$123.28	\$139.27	\$155.96	\$174.30	\$197.61	\$230.65	\$328.60
29												
30												
31												
32	Increase Percent											
33	Delivery	32.5	41.6	37.8	36.3	35.2	34.2	33.4	32.4	31.6	31.0	29.7
34	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Totals	10.4	16.6	13.5	12.4	11.7	11.2	10.7	10.2	9.9	9.5	9.0
36												
37												
38												
39	Notes:	Bills include SUT										
40		Each band represents a decile of customers segmented by annual kWhr usage.										
41		Assumes approval of 2023 TAC filing, plus proposed TAC and DAC										

COMPARISON OF TYPICAL BILLS
Rate Schedule RHS
Distribution Only

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distribution 0-600 June - September	1,912	211	1,365	1,776	2,000	2,121	2,225	2,293	2,329	2,368	2,385
3 Distribution 0-600 October - May	3,937	375	3,320	4,460	4,730	4,791	4,799	4,800	4,800	4,800	4,800
4 Distribution over 600 June - September	907	152	53	195	369	587	920	1,307	1,858	2,569	4,637
5 Distribution over 600 October - May	6,256	292	222	900	1,709	2,763	3,895	5,549	7,547	10,365	18,596
6 Total	13,011	1,029	4,960	7,332	8,808	10,262	11,840	13,949	16,534	20,102	30,417
7											
8 Avg Summer Use	705	91	354	493	592	677	786	900	1,047	1,234	1,755
9 Avg Winter Use	1,274	83	443	670	805	944	1,087	1,294	1,543	1,896	2,924
10											
11 Present Bill											
12 Total Delivery	\$682.91	\$115.67	\$342.77	\$465.74	\$536.51	\$600.64	\$672.23	\$762.49	\$874.69	\$1,026.97	\$1,464.06
13 Total Supply	<u>1,573.48</u>	<u>124.36</u>	<u>593.08</u>	<u>879.28</u>	<u>1,058.04</u>	<u>1,235.24</u>	<u>1,428.12</u>	<u>1,686.31</u>	<u>2,003.58</u>	<u>2,441.31</u>	<u>3,707.64</u>
14 Totals	\$2,256.39	\$240.03	\$935.85	\$1,345.02	\$1,594.55	\$1,835.88	\$2,100.35	\$2,448.80	\$2,878.27	\$3,468.28	\$5,171.70
15											
16											
17											
18 Proposed Bill											
19 Total Delivery	\$934.81	\$173.07	\$469.69	\$632.69	\$729.63	\$818.30	\$918.11	\$1,043.13	\$1,198.61	\$1,409.23	\$2,013.11
20 Total Supply	<u>1,573.48</u>	<u>124.36</u>	<u>593.08</u>	<u>879.28</u>	<u>1,058.04</u>	<u>1,235.24</u>	<u>1,428.12</u>	<u>1,686.31</u>	<u>2,003.58</u>	<u>2,441.31</u>	<u>3,707.64</u>
21 Totals	\$2,508.29	\$297.43	\$1,062.77	\$1,511.97	\$1,787.67	\$2,053.54	\$2,346.23	\$2,729.44	\$3,202.19	\$3,850.54	\$5,720.75
22											
23											
24											
25 Increase Amount											
26 Delivery	\$251.90	\$57.40	\$126.92	\$166.95	\$193.12	\$217.66	\$245.88	\$280.64	\$323.92	\$382.26	\$549.05
27 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28 Totals	\$251.90	\$57.40	\$126.92	\$166.95	\$193.12	\$217.66	\$245.88	\$280.64	\$323.92	\$382.26	\$549.05
29											
30											
31											
32 Increase Percent											
33 Delivery	36.9	49.6	37.0	35.8	36.0	36.2	36.6	36.8	37.0	37.2	37.5
34 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Totals	11.2	23.9	13.6	12.4	12.1	11.9	11.7	11.5	11.3	11.0	10.6
36											
37											
38											
39											
40											

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

COMPARISON OF TYPICAL BILLS
Rate Schedule RHS
Including Tax Adjustment Credit and Distribution Adjustment Charge

		Annual Usages									
<u>Units</u>	<u>Class Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1	Serv Chg	12	12	12	12	12	12	12	12	12	12
2	Distribution 0-600 June - September	1,912	211	1,365	1,776	2,000	2,121	2,225	2,293	2,329	2,368
3	Distribution 0-600 October - May	3,937	375	3,320	4,460	4,730	4,791	4,799	4,800	4,800	4,800
4	Distribution over 600 June - September	907	152	53	195	369	587	920	1,307	1,858	2,569
5	Distribution over 600 October - May	6,256	292	222	900	1,709	2,763	3,895	5,549	7,547	10,365
6	Total	13,011	1,029	4,960	7,332	8,808	10,262	11,840	13,949	16,534	20,102
7											
8	Avg Summer Use	705	91	354	493	592	677	786	900	1,047	1,234
9	Avg Winter Use	1,274	83	443	670	805	944	1,087	1,294	1,543	1,896
10											
11	<u>Present Bill</u>										
12	Total Delivery	\$682.91	\$115.67	\$342.77	\$465.74	\$536.51	\$600.64	\$672.23	\$762.49	\$874.69	\$1,026.97
13	Total Supply	<u>1,573.48</u>	<u>124.36</u>	<u>593.08</u>	<u>879.28</u>	<u>1,058.04</u>	<u>1,235.24</u>	<u>1,428.12</u>	<u>1,686.31</u>	<u>2,003.58</u>	<u>2,441.31</u>
14	Totals	\$2,256.39	\$240.03	\$935.85	\$1,345.02	\$1,594.55	\$1,835.88	\$2,100.35	\$2,448.80	\$2,878.27	\$3,468.28
15											
16											
17											
18	<u>Proposed Bill</u>										
19	Total Delivery	\$843.91	\$165.88	\$435.03	\$581.47	\$668.10	\$746.61	\$835.40	\$945.68	\$1,083.11	\$1,268.80
20	Total Supply	<u>1,573.48</u>	<u>124.36</u>	<u>593.08</u>	<u>879.28</u>	<u>1,058.04</u>	<u>1,235.24</u>	<u>1,428.12</u>	<u>1,686.31</u>	<u>2,003.58</u>	<u>2,441.31</u>
21	Totals	\$2,417.39	\$290.24	\$1,028.11	\$1,460.75	\$1,726.14	\$1,981.85	\$2,263.52	\$2,631.99	\$3,086.69	\$3,710.11
22											
23											
24											
25	<u>Increase Amount</u>										
26	Delivery	\$161.00	\$50.21	\$92.26	\$115.73	\$131.59	\$145.97	\$163.17	\$183.19	\$208.42	\$241.83
27	Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28	Totals	\$161.00	\$50.21	\$92.26	\$115.73	\$131.59	\$145.97	\$163.17	\$183.19	\$208.42	\$241.83
29											
30											
31											
32	<u>Increase Percent</u>										
33	Delivery	23.6	43.4	26.9	24.8	24.5	24.3	24.3	24.0	23.8	23.5
34	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Totals	7.1	20.9	9.9	8.6	8.3	8.0	7.8	7.5	7.2	7.0
36											
37											
38											
39	Notes:	Bills include SUT									
40		Each band represents a decile of customers segmented by annual kWhr usage.									
41		Assumes approval of 2023 TAC filing, plus proposed TAC and DAC									

COMPARISON OF TYPICAL BILLS
Rate Schedule RLM
Distribution Only

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distribution June - September On Peak	3,223	1,204	1,922	2,302	2,670	3,043	3,452	3,829	4,380	5,280	7,999
3 Distribution June - September Off Peak	3,531	1,344	2,045	2,425	2,781	3,186	3,553	3,970	4,629	5,518	8,678
4 Distribution October - May On Peak	3,877	1,315	1,931	2,323	2,717	3,070	3,565	4,081	4,708	5,759	9,680
5 Distribution October - May Off Peak	5,091	1,816	2,571	3,169	3,602	4,093	4,619	5,331	6,186	7,647	12,837
6 Total	15,722	5,679	8,469	10,218	11,770	13,392	15,189	17,210	19,903	24,203	39,194
7											
8 Avg Summer Use	1,689	637	992	1,182	1,363	1,557	1,751	1,950	2,252	2,699	4,169
9 Avg Winter Use	1,121	391	563	686	790	895	1,023	1,176	1,362	1,676	2,815
10											
11 Present Bill											
12 Total Delivery	\$914.00	\$439.59	\$581.53	\$665.98	\$742.95	\$822.62	\$910.65	\$1,004.19	\$1,132.01	\$1,337.43	\$2,026.36
13 Total Supply	<u>3,358.89</u>	<u>1,211.97</u>	<u>1,810.24</u>	<u>2,183.55</u>	<u>2,516.98</u>	<u>2,863.42</u>	<u>3,250.26</u>	<u>3,681.48</u>	<u>4,255.45</u>	<u>5,174.81</u>	<u>8,373.21</u>
14 Totals	\$4,272.89	\$1,651.56	\$2,391.77	\$2,849.53	\$3,259.93	\$3,686.04	\$4,160.91	\$4,685.67	\$5,387.46	\$6,512.24	\$10,399.57
15											
16											
17											
18 Proposed Bill											
19 Total Delivery	\$1,047.60	\$488.87	\$658.34	\$758.19	\$849.65	\$944.16	\$1,048.54	\$1,158.28	\$1,308.96	\$1,551.39	\$2,358.50
20 Total Supply	<u>3,358.89</u>	<u>1,211.97</u>	<u>1,810.24</u>	<u>2,183.55</u>	<u>2,516.98</u>	<u>2,863.42</u>	<u>3,250.26</u>	<u>3,681.48</u>	<u>4,255.45</u>	<u>5,174.81</u>	<u>8,373.21</u>
21 Totals	\$4,406.49	\$1,700.84	\$2,468.58	\$2,941.74	\$3,366.63	\$3,807.58	\$4,298.80	\$4,839.76	\$5,564.41	\$6,726.20	\$10,731.71
22											
23											
24											
25 Increase Amount											
26 Delivery	\$133.60	\$49.28	\$76.81	\$92.21	\$106.70	\$121.54	\$137.89	\$154.09	\$176.95	\$213.96	\$332.14
27 Supply	<u>0.00</u>										
28 Totals	\$133.60	\$49.28	\$76.81	\$92.21	\$106.70	\$121.54	\$137.89	\$154.09	\$176.95	\$213.96	\$332.14
29											
30											
31											
32 Increase Percent											
33 Delivery	14.6	11.2	13.2	13.8	14.4	14.8	15.1	15.3	15.6	16.0	16.4
34 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Totals	3.1	3.0	3.2	3.2	3.3	3.3	3.3	3.3	3.3	3.3	3.2
36											
37											
38											
39											
40											

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

COMPARISON OF TYPICAL BILLS
Rate Schedule RLM
Including Tax Adjustment Credit and Distribution Adjustment Charge

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distribution June - September On Peak	3,223	1,204	1,922	2,302	2,670	3,043	3,452	3,829	4,380	5,280	7,999
3 Distribution June - September Off Peak	3,531	1,344	2,045	2,425	2,781	3,186	3,553	3,970	4,629	5,518	8,678
4 Distribution October - May On Peak	3,877	1,315	1,931	2,323	2,717	3,070	3,565	4,081	4,708	5,759	9,680
5 Distribution October - May Off Peak	5,091	1,816	2,571	3,169	3,602	4,093	4,619	5,331	6,186	7,647	12,837
6 Total	15,722	5,679	8,469	10,218	11,770	13,392	15,189	17,210	19,903	24,203	39,194
7											
8 Avg Summer Use	1,689	637	992	1,182	1,363	1,557	1,751	1,950	2,252	2,699	4,169
9 Avg Winter Use	1,121	391	563	686	790	895	1,023	1,176	1,362	1,676	2,815
10											
11 Present Bill											
12 Total Delivery	\$914.00	\$439.59	\$581.53	\$665.98	\$742.95	\$822.62	\$910.65	\$1,004.19	\$1,132.01	\$1,337.43	\$2,026.36
13 Total Supply	<u>3,358.89</u>	<u>1,211.97</u>	<u>1,810.24</u>	<u>2,183.55</u>	<u>2,516.98</u>	<u>2,863.42</u>	<u>3,250.26</u>	<u>3,681.48</u>	<u>4,255.45</u>	<u>5,174.81</u>	<u>8,373.21</u>
14 Totals	\$4,272.89	\$1,651.56	\$2,391.77	\$2,849.53	\$3,259.93	\$3,686.04	\$4,160.91	\$4,685.67	\$5,387.46	\$6,512.24	\$10,399.57
15											
16											
17											
18 Proposed Bill											
19 Total Delivery	\$978.81	\$464.02	\$621.28	\$713.48	\$798.16	\$885.57	\$982.09	\$1,082.99	\$1,221.88	\$1,445.50	\$2,187.04
20 Total Supply	<u>3,358.89</u>	<u>1,211.97</u>	<u>1,810.24</u>	<u>2,183.55</u>	<u>2,516.98</u>	<u>2,863.42</u>	<u>3,250.26</u>	<u>3,681.48</u>	<u>4,255.45</u>	<u>5,174.81</u>	<u>8,373.21</u>
21 Totals	\$4,337.70	\$1,675.99	\$2,431.52	\$2,897.03	\$3,315.14	\$3,748.99	\$4,232.35	\$4,764.47	\$5,477.33	\$6,620.31	\$10,560.25
22											
23											
24											
25 Increase Amount											
26 Delivery	\$64.81	\$24.43	\$39.75	\$47.50	\$55.21	\$62.95	\$71.44	\$78.80	\$89.87	\$108.07	\$160.68
27 Supply	<u>0.00</u>										
28 Totals	\$64.81	\$24.43	\$39.75	\$47.50	\$55.21	\$62.95	\$71.44	\$78.80	\$89.87	\$108.07	\$160.68
29											
30											
31											
32 Increase Percent											
33 Delivery	7.1	5.6	6.8	7.1	7.4	7.7	7.8	7.8	7.9	8.1	7.9
34 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Totals	1.5	1.5	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.5
36											
37											
38											
39											
40											

Notes: Bills include SUT.
 Each band represents a decile of customers segmented by annual kWhr usage.
 Assumes approval of 2023 TAC filing, plus proposed TAC and DAC

COMPARISON OF TYPICAL BILLS
Rate Schedule GLP
Estimated Demand
Distribution Only

Annual Usages

		<u>GLP Class</u>										
<u>Units</u>		<u>Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distrib. KW Annual	96	8	17	26	38	54	74	103	145	213	512
3	Distrib. KW June-September	96	3	6	9	14	19	27	37	53	79	188
4	Distribution kWhr, June-September	9,444	266	895	1,584	2,398	3,431	5,153	8,006	12,998	23,784	66,911
5	Distribution kWhr, October-May	16,431	563	1,802	3,070	4,502	6,407	9,281	14,101	22,702	39,147	113,456
6												
7												
8	Total	25,875	829	2,697	4,654	6,900	9,838	14,434	22,107	35,700	62,932	180,367
9												
10	Gen Cap Obl June-September	25	2	5	8	12	17	24	34	48	72	173
11	Gen Cap Obl October-May	46	5	10	16	24	34	48	68	96	145	347
12	Trans Cap Obl	64	7	15	25	36	51	72	102	144	217	520
13												
14												
15	<u>Present Bill</u>											
16	Total Delivery	\$2,157.33	\$150.05	\$272.03	\$400.13	\$564.88	\$772.21	\$1,068.17	\$1,511.97	\$2,215.22	\$3,480.97	\$8,953.98
17	Total Supply	<u>2,827.24</u>	<u>167.26</u>	<u>423.98</u>	<u>704.45</u>	<u>1,037.94</u>	<u>1,473.90</u>	<u>2,111.09</u>	<u>3,116.42</u>	<u>4,715.12</u>	<u>7,772.19</u>	<u>20,744.95</u>
18	Totals	\$4,984.57	\$317.31	\$696.01	\$1,104.58	\$1,602.82	\$2,246.11	\$3,179.26	\$4,628.39	\$6,930.34	\$11,253.16	\$29,698.93
19												
20												
21												
22	<u>Proposed Bill</u>											
23	Total Delivery	\$2,959.57	\$214.12	\$367.37	\$529.63	\$739.38	\$1,002.31	\$1,378.00	\$1,937.13	\$2,812.21	\$4,388.73	\$11,124.86
24	Total Supply	<u>2,827.24</u>	<u>167.26</u>	<u>423.98</u>	<u>704.45</u>	<u>1,037.94</u>	<u>1,473.90</u>	<u>2,111.09</u>	<u>3,116.42</u>	<u>4,715.12</u>	<u>7,772.19</u>	<u>20,744.95</u>
25	Totals	\$5,786.81	\$381.38	\$791.35	\$1,234.08	\$1,777.32	\$2,476.21	\$3,489.09	\$5,053.55	\$7,527.33	\$12,160.92	\$31,869.81
26												
27												
28												
29	<u>Increase Amount</u>											
30	Delivery	\$802.24	\$64.07	\$95.34	\$129.50	\$174.50	\$230.10	\$309.83	\$425.16	\$596.99	\$907.76	\$2,170.88
31	Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32	Totals	\$802.24	\$64.07	\$95.34	\$129.50	\$174.50	\$230.10	\$309.83	\$425.16	\$596.99	\$907.76	\$2,170.88
33												
34												
35												
36	<u>Increase Percent</u>											
37	Delivery	37.2	42.7	35.0	32.4	30.9	29.8	29.0	28.1	26.9	26.1	24.2
38	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Totals	16.1	20.2	13.7	11.7	10.9	10.2	9.7	9.2	8.6	8.1	7.3
40												
41												
42												
43	Notes:	Bills include SUT										
44		Each band represents a decile of customers segmented by annual kWhr usage.										

COMPARISON OF TYPICAL BILLS
Rate Schedule GLP
Estimated Demand
Including Tax Adjustment Credit and Distribution Adjustment Charge
Annual Usages

		<u>GLP Class</u>										
<u>Units</u>		<u>Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distrib. KW Annual	96	8	17	26	38	54	74	103	145	213	512
3	Distrib. KW June-September	96	3	6	9	14	19	27	37	53	79	188
4	Distribution kWhr, June-September	9,444	266	895	1,584	2,398	3,431	5,153	8,006	12,998	23,784	66,911
5	Distribution kWhr, October-May	16,431	563	1,802	3,070	4,502	6,407	9,281	14,101	22,702	39,147	113,456
6												
7												
8	Total	25,875	829	2,697	4,654	6,900	9,838	14,434	22,107	35,700	62,932	180,367
9												
10	Gen Cap Obl June-September	25	2	5	8	12	17	24	34	48	72	173
11	Gen Cap Obl October-May	46	5	10	16	24	34	48	68	96	145	347
12	Trans Cap Obl	64	7	15	25	36	51	72	102	144	217	520
13												
14												
15	Present Bill											
16	Total Delivery	\$2,157.33	\$150.05	\$272.03	\$400.13	\$564.88	\$772.21	\$1,068.17	\$1,511.97	\$2,215.22	\$3,480.97	\$8,953.98
17	Total Supply	<u>2,827.24</u>	<u>167.26</u>	<u>423.98</u>	<u>704.45</u>	<u>1,037.94</u>	<u>1,473.90</u>	<u>2,111.09</u>	<u>3,116.42</u>	<u>4,715.12</u>	<u>7,772.19</u>	<u>20,744.95</u>
18	Totals	\$4,984.57	\$317.31	\$696.01	\$1,104.58	\$1,602.82	\$2,246.11	\$3,179.26	\$4,628.39	\$6,930.34	\$11,253.16	\$29,698.93
19												
20												
21												
22	Proposed Bill											
23	Total Delivery	\$2,940.50	\$213.51	\$365.39	\$526.20	\$734.30	\$995.05	\$1,367.36	\$1,920.84	\$2,785.89	\$4,342.35	\$10,991.93
24	Total Supply	<u>2,827.24</u>	<u>167.26</u>	<u>423.98</u>	<u>704.45</u>	<u>1,037.94</u>	<u>1,473.90</u>	<u>2,111.09</u>	<u>3,116.42</u>	<u>4,715.12</u>	<u>7,772.19</u>	<u>20,744.95</u>
25	Totals	\$5,767.74	\$380.77	\$789.37	\$1,230.65	\$1,772.24	\$2,468.95	\$3,478.45	\$5,037.26	\$7,501.01	\$12,114.54	\$31,736.88
26												
27												
28												
29	Increase Amount											
30	Delivery	\$783.17	\$63.46	\$93.36	\$126.07	\$169.42	\$222.84	\$299.19	\$408.87	\$570.67	\$861.38	\$2,037.95
31	Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32	Totals	\$783.17	\$63.46	\$93.36	\$126.07	\$169.42	\$222.84	\$299.19	\$408.87	\$570.67	\$861.38	\$2,037.95
33												
34												
35												
36	Increase Percent											
37	Delivery	36.3	42.3	34.3	31.5	30.0	28.9	28.0	27.0	25.8	24.7	22.8
38	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Totals	15.7	20.0	13.4	11.4	10.6	9.9	9.4	8.8	8.2	7.7	6.9
40												
41												
42												
43												
44												

Notes: Bills include SUT
Each band represents a decile of customers segmented by annual kWhr usage.
Assumes approval of 2023 TAC filing, plus proposed TAC and DAC

COMPARISON OF TYPICAL BILLS

Rate Schedule GLP

Measured Demand

Distribution Only

Annual Usages

Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	96	2	4	7	10	13	18	25	34	48	95
3 Distrib. KW June-September	96	1	1	2	3	4	6	9	12	16	30
4 Distribution kWhr, June-September	9,444	50	126	207	308	437	612	849	1,162	1,611	3,003
5 Distribution kWhr, October-May	16,431	110	274	448	654	901	1,231	1,659	2,256	3,195	6,487
6											
7											
8 Total	25,875	160	400	655	962	1,339	1,843	2,508	3,417	4,805	9,490
9											
10 Gen Cap Obl June-September	25	0	1	2	3	4	5	7	10	14	24
11 Gen Cap Obl October-May	46	1	2	4	5	8	11	15	20	28	49
12 Trans Cap Obl	64	1	3	6	8	11	16	22	30	41	73
13											
14											
15 Present Bill											
16 Total Delivery	\$2,157.33	\$78.84	\$105.24	\$133.08	\$166.81	\$208.94	\$265.37	\$340.47	\$441.82	\$593.99	\$1,096.07
17 Total Supply	<u>2,827.24</u>	<u>33.63</u>	<u>79.33</u>	<u>130.33</u>	<u>190.69</u>	<u>268.08</u>	<u>374.07</u>	<u>514.90</u>	<u>698.48</u>	<u>966.33</u>	<u>1,776.95</u>
18 Totals	\$4,984.57	\$112.47	\$184.57	\$263.41	\$357.50	\$477.02	\$639.44	\$855.37	\$1,140.30	\$1,560.32	\$2,873.02
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$2,959.57	\$122.24	\$156.14	\$191.89	\$235.38	\$289.99	\$363.25	\$461.11	\$592.54	\$788.39	\$1,427.80
24 Total Supply	<u>2,827.24</u>	<u>33.63</u>	<u>79.33</u>	<u>130.33</u>	<u>190.69</u>	<u>268.08</u>	<u>374.07</u>	<u>514.90</u>	<u>698.48</u>	<u>966.33</u>	<u>1,776.95</u>
25 Totals	\$5,786.81	\$155.87	\$235.47	\$322.22	\$426.07	\$558.07	\$737.32	\$976.01	\$1,291.02	\$1,754.72	\$3,204.75
26											
27											
28											
29 Increase Amount											
30 Delivery	\$802.24	\$43.40	\$50.90	\$58.81	\$68.57	\$81.05	\$97.88	\$120.64	\$150.72	\$194.40	\$331.73
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$802.24	\$43.40	\$50.90	\$58.81	\$68.57	\$81.05	\$97.88	\$120.64	\$150.72	\$194.40	\$331.73
33											
34											
35											
36 Increase Percent											
37 Delivery	37.2	55.0	48.4	44.2	41.1	38.8	36.9	35.4	34.1	32.7	30.3
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	16.1	38.6	27.6	22.3	19.2	17.0	15.3	14.1	13.2	12.5	11.5
40											
41											
42											
43											
44											

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

COMPARISON OF TYPICAL BILLS

Rate Schedule GLP

Measured Demand

Including Tax Adjustment Credit and Distribution Adjustment Charge

Annual Usages

Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	96	2	4	7	10	13	18	25	34	48	95
3 Distrib. KW June-September	96	1	1	2	3	4	6	9	12	16	30
4 Distribution kWhr, June-September	9,444	50	126	207	308	437	612	849	1,162	1,611	3,003
5 Distribution kWhr, October-May	16,431	110	274	448	654	901	1,231	1,659	2,256	3,195	6,487
6											
7											
8 Total	25,875	160	400	655	962	1,339	1,843	2,508	3,417	4,805	9,490
9											
10 Gen Cap Obl June-September	25	0	1	2	3	4	5	7	10	14	24
11 Gen Cap Obl October-May	46	1	2	4	5	8	11	15	20	28	49
12 Trans Cap Obl	64	1	3	6	8	11	16	22	30	41	73
13											
14											
15 Present Bill											
16 Total Delivery	\$2,157.33	\$78.84	\$105.24	\$133.08	\$166.81	\$208.94	\$265.37	\$340.47	\$441.82	\$593.99	\$1,096.07
17 Total Supply	<u>2,827.24</u>	<u>33.63</u>	<u>79.33</u>	<u>130.33</u>	<u>190.69</u>	<u>268.08</u>	<u>374.07</u>	<u>514.90</u>	<u>698.48</u>	<u>966.33</u>	<u>1,776.95</u>
18 Totals	\$4,984.57	\$112.47	\$184.57	\$263.41	\$357.50	\$477.02	\$639.44	\$855.37	\$1,140.30	\$1,560.32	\$2,873.02
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$2,940.50	\$122.11	\$155.84	\$191.41	\$234.67	\$289.01	\$361.90	\$459.26	\$590.03	\$784.86	\$1,420.81
24 Total Supply	<u>2,827.24</u>	<u>33.63</u>	<u>79.33</u>	<u>130.33</u>	<u>190.69</u>	<u>268.08</u>	<u>374.07</u>	<u>514.90</u>	<u>698.48</u>	<u>966.33</u>	<u>1,776.95</u>
25 Totals	\$5,767.74	\$155.74	\$235.17	\$321.74	\$425.36	\$557.09	\$735.97	\$974.16	\$1,288.51	\$1,751.19	\$3,197.76
26											
27											
28											
29 Increase Amount											
30 Delivery	\$783.17	\$43.27	\$50.60	\$58.33	\$67.86	\$80.07	\$96.53	\$118.79	\$148.21	\$190.87	\$324.74
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$783.17	\$43.27	\$50.60	\$58.33	\$67.86	\$80.07	\$96.53	\$118.79	\$148.21	\$190.87	\$324.74
33											
34											
35											
36 Increase Percent											
37 Delivery	36.3	54.9	48.1	43.8	40.7	38.3	36.4	34.9	33.5	32.1	29.6
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	15.7	38.5	27.4	22.1	19.0	16.8	15.1	13.9	13.0	12.2	11.3
40											
41											
42											
43											
44											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual load factor.
 Assumes approval of 2023 TAC filing, plus proposed TAC and DAC

COMPARISON OF TYPICAL BILLS
Rate Schedule LPL-Secondary
Distribution Only

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	2,714	1,400	2,275	2,529	2,950	3,530	4,212	5,262	6,769	9,438	18,652
3 Distrib. KW June - September	963	279	433	497	577	686	808	992	1,272	1,754	3,390
4 Distribution kWhr On Peak June-September	181,334	25,399	53,843	74,938	96,866	120,012	151,553	192,571	262,442	383,894	843,794
5 Distribution kWhr Off Peak June-September	195,549	25,268	54,364	74,625	95,933	118,964	149,828	191,282	256,008	373,056	813,112
6 Distribution kWhr On Peak October-May	356,006	47,089	97,005	131,980	161,477	201,435	244,692	316,210	421,554	621,580	1,359,169
7 Distribution kWhr Off Peak October-May	354,467	44,613	90,036	122,749	163,984	209,972	270,059	351,617	480,408	714,766	1,634,643
8 Total	1,087,356	142,369	295,247	404,292	518,261	650,383	816,132	1,051,680	1,420,413	2,093,296	4,650,718
9											
10 Gen Cap Obl June-September	292	117	271	377	457	554	684	853	1,132	1,641	3,366
11 Gen Cap Obl October-May	591	234	541	753	915	1,109	1,367	1,706	2,265	3,282	6,733
12 Trans Cap Obl	764	351	812	1,130	1,372	1,663	2,051	2,558	3,397	4,924	10,099
13											
14											
15 Present Bill											
16 Total Delivery	\$45,980.51	\$16,475.16	\$24,929.15	\$28,706.94	\$33,542.22	\$39,753.42	\$47,188.51	\$58,249.63	\$74,816.59	\$104,377.16	\$210,308.80
17 Total Supply	<u>93,186.15</u>	<u>16,427.56</u>	<u>35,502.74</u>	<u>48,934.62</u>	<u>61,371.14</u>	<u>75,994.94</u>	<u>94,683.50</u>	<u>120,540.58</u>	<u>161,824.85</u>	<u>237,050.34</u>	<u>512,123.63</u>
18 Totals	\$139,166.66	\$32,902.72	\$60,431.89	\$77,641.56	\$94,913.36	\$115,748.36	\$141,872.01	\$178,790.21	\$236,641.44	\$341,427.50	\$722,432.43
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$50,886.26	\$17,999.84	\$27,312.55	\$31,430.07	\$36,704.93	\$43,515.53	\$51,630.66	\$63,717.19	\$81,833.69	\$114,069.14	\$229,108.92
24 Total Supply	<u>93,186.15</u>	<u>16,427.56</u>	<u>35,502.74</u>	<u>48,934.62</u>	<u>61,371.14</u>	<u>75,994.94</u>	<u>94,683.50</u>	<u>120,540.58</u>	<u>161,824.85</u>	<u>237,050.34</u>	<u>512,123.63</u>
25 Totals	\$144,072.41	\$34,427.40	\$62,815.29	\$80,364.69	\$98,076.07	\$119,510.47	\$146,314.16	\$184,257.77	\$243,658.54	\$351,119.48	\$741,232.55
26											
27											
28											
29 Increase Amount											
30 Delivery	\$4,905.75	\$1,524.68	\$2,383.40	\$2,723.13	\$3,162.71	\$3,762.11	\$4,442.15	\$5,467.56	\$7,017.10	\$9,691.98	\$18,800.12
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>							
32 Totals	\$4,905.75	\$1,524.68	\$2,383.40	\$2,723.13	\$3,162.71	\$3,762.11	\$4,442.15	\$5,467.56	\$7,017.10	\$9,691.98	\$18,800.12
33											
34											
35											
36 Increase Percent											
37 Delivery	10.7	9.3	9.6	9.5	9.4	9.5	9.4	9.4	9.4	9.3	8.9
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	3.5	4.6	3.9	3.5	3.3	3.3	3.1	3.1	3.0	2.8	2.6
40											
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Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual load factor.
 For presentation purposes, all bands billed at LPL-S BGS weighted average of the three subsets.

COMPARISON OF TYPICAL BILLS
Rate Schedule LPL-Secondary
Including Tax Adjustment Credit and Distribution Adjustment Charge

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	2,714	1,400	2,275	2,529	2,950	3,530	4,212	5,262	6,769	9,438	18,652
3 Distrib. KW June - September	963	279	433	497	577	686	808	992	1,272	1,754	3,390
4 Distribution kWhr On Peak June-September	181,334	25,399	53,843	74,938	96,866	120,012	151,553	192,571	262,442	383,894	843,794
5 Distribution kWhr Off Peak June-September	195,549	25,268	54,364	74,625	95,933	118,964	149,828	191,282	256,008	373,056	813,112
6 Distribution kWhr On Peak October-May	356,006	47,089	97,005	131,980	161,477	201,435	244,692	316,210	421,554	621,580	1,359,169
7 Distribution kWhr Off Peak October-May	354,467	44,613	90,036	122,749	163,984	209,972	270,059	351,617	480,408	714,766	1,634,643
8 Total	1,087,356	142,369	295,247	404,292	518,261	650,383	816,132	1,051,680	1,420,413	2,093,296	4,650,718
9											
10 Gen Cap Obl June-September	292	117	271	377	457	554	684	853	1,132	1,641	3,366
11 Gen Cap Obl October-May	591	234	541	753	915	1,109	1,367	1,706	2,265	3,282	6,733
12 Trans Cap Obl	764	351	812	1,130	1,372	1,663	2,051	2,558	3,397	4,924	10,099
13											
14											
15 Present Bill											
16 Total Delivery	\$45,980.51	\$16,475.16	\$24,929.15	\$28,706.94	\$33,542.22	\$39,753.42	\$47,188.51	\$58,249.63	\$74,816.59	\$104,377.16	\$210,308.80
17 Total Supply	<u>93,186.15</u>	<u>16,427.56</u>	<u>35,502.74</u>	<u>48,934.62</u>	<u>61,371.14</u>	<u>75,994.94</u>	<u>94,683.50</u>	<u>120,540.58</u>	<u>161,824.85</u>	<u>237,050.34</u>	<u>512,123.63</u>
18 Totals	\$139,166.66	\$32,902.72	\$60,431.89	\$77,641.56	\$94,913.36	\$115,748.36	\$141,872.01	\$178,790.21	\$236,641.44	\$341,427.50	\$722,432.43
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$50,850.38	\$17,995.14	\$27,302.81	\$31,416.73	\$36,687.83	\$43,494.06	\$51,603.73	\$63,682.48	\$81,786.81	\$114,000.06	\$228,955.45
24 Total Supply	<u>93,186.15</u>	<u>16,427.56</u>	<u>35,502.74</u>	<u>48,934.62</u>	<u>61,371.14</u>	<u>75,994.94</u>	<u>94,683.50</u>	<u>120,540.58</u>	<u>161,824.85</u>	<u>237,050.34</u>	<u>512,123.63</u>
25 Totals	\$144,036.53	\$34,422.70	\$62,805.55	\$80,351.35	\$98,058.97	\$119,489.00	\$146,287.23	\$184,223.06	\$243,611.66	\$351,050.40	\$741,079.08
26											
27											
28											
29 Increase Amount											
30 Delivery	\$4,869.87	\$1,519.98	\$2,373.66	\$2,709.79	\$3,145.61	\$3,740.64	\$4,415.22	\$5,432.85	\$6,970.22	\$9,622.90	\$18,646.65
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>							
32 Totals	\$4,869.87	\$1,519.98	\$2,373.66	\$2,709.79	\$3,145.61	\$3,740.64	\$4,415.22	\$5,432.85	\$6,970.22	\$9,622.90	\$18,646.65
33											
34											
35											
36 Increase Percent											
37 Delivery	10.6	9.2	9.5	9.4	9.4	9.4	9.4	9.3	9.3	9.2	8.9
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	3.5	4.6	3.9	3.5	3.3	3.2	3.1	3.0	2.9	2.8	2.6
40											
41											
42											
43											
44											
45											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual load factor.
 For presentation purposes, all bands billed at LPL-S BGS weighted average of the three subsets.
 Assumes approval of 2023 TAC filing, plus proposed TAC and DAC

COMPARISON OF TYPICAL BILLS
Rate Schedule LPL-Primary
Distribution Only

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	2,714	1,100	2,811	4,768	7,573	10,236	14,038	19,799	25,940	35,106	57,845
3 Distrib. KW Summer	963	165	494	859	1,346	1,883	2,523	3,796	4,772	6,480	10,839
4 Distribution kWhr On Peak June-September	181,334	20,156	67,741	130,817	204,213	335,781	498,004	752,300	1,045,259	1,559,226	2,988,621
5 Distribution kWhr Off Peak June-September	195,549	20,326	66,030	127,966	200,581	333,081	482,184	754,173	1,018,973	1,544,192	2,895,629
6 Distribution kWhr On Peak October-May	356,006	46,689	130,894	238,866	368,645	575,666	826,909	1,189,320	1,649,063	2,332,737	4,409,388
7 Distribution kWhr Off Peak October-May	354,467	57,709	144,733	263,185	425,957	673,746	1,023,554	1,382,934	1,999,682	3,007,330	5,579,838
8 Total	1,087,356	144,880	409,398	760,834	1,199,396	1,918,274	2,830,651	4,078,727	5,712,977	8,443,485	15,873,475
9											
10 Gen Cap Obl June-September	292	69	271	433	822	1,223	1,779	3,203	3,906	5,459	10,838
11 Gen Cap Obl October-May	591	137	541	866	1,644	2,445	3,559	6,407	7,812	10,917	21,675
12 Trans Cap Obl	764	206	812	1,298	2,465	3,668	5,338	9,610	11,718	16,376	32,513
13											
14											
15 Present Bill											
16 Total Delivery	\$38,150.11	\$10,632.94	\$21,669.17	\$35,048.10	\$52,701.67	\$75,548.62	\$104,888.19	\$150,003.75	\$199,659.66	\$281,405.50	\$497,023.39
17 Total Supply	<u>110,250.04</u>	<u>16,841.52</u>	<u>53,475.31</u>	<u>94,514.54</u>	<u>158,993.33</u>	<u>248,068.93</u>	<u>364,138.83</u>	<u>572,459.44</u>	<u>759,148.06</u>	<u>1,100,241.99</u>	<u>2,110,817.32</u>
18 Totals	\$148,400.15	\$27,474.46	\$75,144.48	\$129,562.64	\$211,695.00	\$323,617.55	\$469,027.02	\$722,463.19	\$958,807.72	\$1,381,647.49	\$2,607,840.71
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$45,771.74	\$12,792.28	\$27,487.11	\$45,006.47	\$68,441.29	\$97,085.34	\$134,178.90	\$192,293.09	\$254,239.65	\$355,356.53	\$619,544.41
24 Total Supply	<u>110,250.04</u>	<u>16,841.52</u>	<u>53,475.31</u>	<u>94,514.54</u>	<u>158,993.33</u>	<u>248,068.93</u>	<u>364,138.83</u>	<u>572,459.44</u>	<u>759,148.06</u>	<u>1,100,241.99</u>	<u>2,110,817.32</u>
25 Totals	\$156,021.78	\$29,633.80	\$80,962.42	\$139,521.01	\$227,434.62	\$345,154.27	\$498,317.73	\$764,752.53	\$1,013,387.71	\$1,455,598.52	\$2,730,361.73
26											
27											
28											
29 Increase Amount											
30 Delivery	\$7,621.63	\$2,159.34	\$5,817.94	\$9,958.37	\$15,739.62	\$21,536.72	\$29,290.71	\$42,289.34	\$54,579.99	\$73,951.03	\$122,521.02
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$7,621.63	\$2,159.34	\$5,817.94	\$9,958.37	\$15,739.62	\$21,536.72	\$29,290.71	\$42,289.34	\$54,579.99	\$73,951.03	\$122,521.02
33											
34											
35											
36 Increase Percent											
37 Delivery	20.0	20.3	26.8	28.4	29.9	28.5	27.9	28.2	27.3	26.3	24.7
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	5.1	7.9	7.7	7.7	7.4	6.7	6.2	5.9	5.7	5.4	4.7
40											
41											
42											
43											
44											

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

COMPARISON OF TYPICAL BILLS
Rate Schedule LPL-Primary
Including Tax Adjustment Credit and Distribution Adjustment Charge

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	2,714	1,100	2,811	4,768	7,573	10,236	14,038	19,799	25,940	35,106	57,845
3 Distrib. KW Summer	963	165	494	859	1,346	1,883	2,523	3,796	4,772	6,480	10,839
4 Distribution kWhr On Peak June-September	181,334	20,156	67,741	130,817	204,213	335,781	498,004	752,300	1,045,259	1,559,226	2,988,621
5 Distribution kWhr Off Peak June-September	195,549	20,326	66,030	127,966	200,581	333,081	482,184	754,173	1,018,973	1,544,192	2,895,629
6 Distribution kWhr On Peak October-May	356,006	46,689	130,894	238,866	368,645	575,666	826,909	1,189,320	1,649,063	2,332,737	4,409,388
7 Distribution kWhr Off Peak October-May	354,467	57,709	144,733	263,185	425,957	673,746	1,023,554	1,382,934	1,999,682	3,007,330	5,579,838
8 Total	1,087,356	144,880	409,398	760,834	1,199,396	1,918,274	2,830,651	4,078,727	5,712,977	8,443,485	15,873,475
9											
10 Gen Cap Obl June-September	292	69	271	433	822	1,223	1,779	3,203	3,906	5,459	10,838
11 Gen Cap Obl October-May	591	137	541	866	1,644	2,445	3,559	6,407	7,812	10,917	21,675
12 Trans Cap Obl	764	206	812	1,298	2,465	3,668	5,338	9,610	11,718	16,376	32,513
13											
14											
15 Present Bill											
16 Total Delivery	\$38,150.11	\$10,632.94	\$21,669.17	\$35,048.10	\$52,701.67	\$75,548.62	\$104,888.19	\$150,003.75	\$199,659.66	\$281,405.50	\$497,023.39
17 Total Supply	<u>110,250.04</u>	<u>16,841.52</u>	<u>53,475.31</u>	<u>94,514.54</u>	<u>158,993.33</u>	<u>248,068.93</u>	<u>364,138.83</u>	<u>572,459.44</u>	<u>759,148.06</u>	<u>1,100,241.99</u>	<u>2,110,817.32</u>
18 Totals	\$148,400.15	\$27,474.46	\$75,144.48	\$129,562.64	\$211,695.00	\$323,617.55	\$469,027.02	\$722,463.19	\$958,807.72	\$1,381,647.49	\$2,607,840.71
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$46,218.64	\$12,851.83	\$27,655.37	\$45,319.17	\$68,934.24	\$97,873.75	\$135,342.30	\$193,969.45	\$256,587.69	\$358,826.81	\$626,068.41
24 Total Supply	<u>110,250.04</u>	<u>16,841.52</u>	<u>53,475.31</u>	<u>94,514.54</u>	<u>158,993.33</u>	<u>248,068.93</u>	<u>364,138.83</u>	<u>572,459.44</u>	<u>759,148.06</u>	<u>1,100,241.99</u>	<u>2,110,817.32</u>
25 Totals	\$156,468.68	\$29,693.35	\$81,130.68	\$139,833.71	\$227,927.57	\$345,942.68	\$499,481.13	\$766,428.89	\$1,015,735.75	\$1,459,068.80	\$2,736,885.73
26											
27											
28											
29 Increase Amount											
30 Delivery	\$8,068.53	\$2,218.89	\$5,986.20	\$10,271.07	\$16,232.57	\$22,325.13	\$30,454.11	\$43,965.70	\$56,928.03	\$77,421.31	\$129,045.02
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$8,068.53	\$2,218.89	\$5,986.20	\$10,271.07	\$16,232.57	\$22,325.13	\$30,454.11	\$43,965.70	\$56,928.03	\$77,421.31	\$129,045.02
33											
34											
35											
36 Increase Percent											
37 Delivery	21.1	20.9	27.6	29.3	30.8	29.6	29.0	29.3	28.5	27.5	26.0
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	5.4	8.1	8.0	7.9	7.7	6.9	6.5	6.1	5.9	5.6	4.9
40											
41											
42											
43											
44											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual load factor.
 Assumes approval of 2023 TAC filing, plus proposed TAC and DAC

COMPARISON OF TYPICAL BILLS
Rate Schedule HTS-Subtransmission
Distribution Only

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	8,510	16,016	33,517	43,054	53,114	64,352	92,050	118,125	126,668	205,192	304,897
3 Distrib. KW Summer	3,229	2,835	5,634	7,592	8,661	11,865	18,147	20,700	22,409	37,283	54,058
4 Distribution kWhr June-September/ On Peak	657,674	261,688	745,560	1,347,361	1,702,401	2,668,654	3,764,815	4,407,798	6,032,750	10,071,192	15,427,406
5 Spare/Distribution kWhr June-September Off Peak	802,348	245,371	716,258	1,294,689	1,697,360	2,581,557	3,537,903	4,076,519	5,732,295	9,604,244	14,878,490
6 Distribution kWhr October-May/ On Peak	1,119,467	460,351	1,284,320	2,422,003	3,059,030	4,074,529	4,889,331	6,818,869	9,162,160	15,671,095	24,184,459
7 Spare/Distribution kWhr October-May Off Peak	1,248,432	485,083	1,728,891	2,634,840	4,175,256	5,130,556	6,538,649	9,239,434	12,604,177	21,281,831	32,307,388
8 Total	3,827,922	1,452,493	4,475,029	7,698,893	10,634,047	14,455,295	18,730,698	24,542,620	33,531,382	56,628,362	86,797,743
9											
10 Gen Cap Obl June-September	640	777	1,993	4,850	5,444	9,776	12,896	12,947	19,450	31,425	43,055
11 Gen Cap Obl October-May	1,354	1,553	3,986	9,701	10,887	19,552	25,792	25,893	38,900	62,849	86,109
12 Trans Cap Obl	1,758	2,330	5,980	14,551	16,331	29,328	38,688	38,840	58,350	94,274	129,164
13											
14											
15 Present Bill											
16 Total Delivery	\$116,395.40	\$82,040.09	\$168,892.49	\$245,856.58	\$314,459.91	\$409,503.42	\$546,185.87	\$691,464.58	\$867,499.60	\$1,435,076.20	\$2,161,257.69
17 Total Supply	<u>353,899.62</u>	<u>172,454.63</u>	<u>500,704.46</u>	<u>966,148.04</u>	<u>1,239,488.66</u>	<u>1,867,441.66</u>	<u>2,445,176.37</u>	<u>2,899,684.75</u>	<u>4,091,793.58</u>	<u>6,804,248.93</u>	<u>10,063,410.29</u>
18 Totals	\$470,295.02	\$254,494.72	\$669,596.95	\$1,212,004.62	\$1,553,948.57	\$2,276,945.08	\$2,991,362.24	\$3,591,149.33	\$4,959,293.18	\$8,239,325.13	\$12,224,667.98
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$131,497.53	\$101,692.69	\$209,214.49	\$298,611.17	\$377,632.99	\$489,754.70	\$664,156.63	\$835,853.23	\$1,022,903.59	\$1,689,474.14	\$2,535,644.93
24 Total Supply	<u>353,899.62</u>	<u>172,454.63</u>	<u>500,704.46</u>	<u>966,148.04</u>	<u>1,239,488.66</u>	<u>1,867,441.66</u>	<u>2,445,176.37</u>	<u>2,899,684.75</u>	<u>4,091,793.58</u>	<u>6,804,248.93</u>	<u>10,063,410.29</u>
25 Totals	\$485,397.15	\$274,147.32	\$709,918.95	\$1,264,759.21	\$1,617,121.65	\$2,357,196.36	\$3,109,333.00	\$3,735,537.98	\$5,114,697.17	\$8,493,723.07	\$12,599,055.22
26											
27											
28											
29 Increase Amount											
30 Delivery	\$15,102.13	\$19,652.60	\$40,322.00	\$52,754.59	\$63,173.08	\$80,251.28	\$117,970.76	\$144,388.65	\$155,403.99	\$254,397.94	\$374,387.24
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$15,102.13	\$19,652.60	\$40,322.00	\$52,754.59	\$63,173.08	\$80,251.28	\$117,970.76	\$144,388.65	\$155,403.99	\$254,397.94	\$374,387.24
33											
34											
35											
36 Increase Percent											
37 Delivery	13.0	24.0	23.9	21.5	20.1	19.6	21.6	20.9	17.9	17.7	17.3
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	3.2	7.7	6.0	4.4	4.1	3.5	3.9	4.0	3.1	3.1	3.1
40											
41											
42											
43											
44											

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

COMPARISON OF TYPICAL BILLS
Rate Schedule HTS-Subtransmission
Including Tax Adjustment Credit and Distribution Adjustment Charge

Units	Annual Usages										
	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	8,510	16,016	33,517	43,054	53,114	64,352	92,050	118,125	126,668	205,192	304,897
3 Distrib. KW Summer	3,229	2,835	5,634	7,592	8,661	11,865	18,147	20,700	22,409	37,283	54,058
4 Distribution kWhr June-September/ On Peak	657,674	261,688	745,560	1,347,361	1,702,401	2,668,654	3,764,815	4,407,798	6,032,750	10,071,192	15,427,406
5 Spare/Distribution kWhr June-September Off Peak	802,348	245,371	716,258	1,294,689	1,697,360	2,581,557	3,537,903	4,076,519	5,732,295	9,604,244	14,878,490
6 Distribution kWhr October-May/ On Peak	1,119,467	460,351	1,284,320	2,422,003	3,059,030	4,074,529	4,889,331	6,818,869	9,162,160	15,671,095	24,184,459
7 Spare/Distribution kWhr October-May Off Peak	1,248,432	485,083	1,728,891	2,634,840	4,175,256	5,130,556	6,538,649	9,239,434	12,604,177	21,281,831	32,307,388
8 Total	3,827,922	1,452,493	4,475,029	7,698,893	10,634,047	14,455,295	18,730,698	24,542,620	33,531,382	56,628,362	86,797,743
9											
10 Gen Cap Obl June-September	640	777	1,993	4,850	5,444	9,776	12,896	12,947	19,450	31,425	43,055
11 Gen Cap Obl October-May	1,354	1,553	3,986	9,701	10,887	19,552	25,792	25,893	38,900	62,849	86,109
12 Trans Cap Obl	1,758	2,330	5,980	14,551	16,331	29,328	38,688	38,840	58,350	94,274	129,164
13											
14											
15 Present Bill											
16 Total Delivery	\$116,395.40	\$82,040.09	\$168,892.49	\$245,856.58	\$314,459.91	\$409,503.42	\$546,185.87	\$691,464.58	\$867,499.60	\$1,435,076.20	\$2,161,257.69
17 Total Supply	<u>353,899.62</u>	<u>172,454.63</u>	<u>500,704.46</u>	<u>966,148.04</u>	<u>1,239,488.66</u>	<u>1,867,441.66</u>	<u>2,445,176.37</u>	<u>2,899,684.75</u>	<u>4,091,793.58</u>	<u>6,804,248.93</u>	<u>10,063,410.29</u>
18 Totals	\$470,295.02	\$254,494.72	\$669,596.95	\$1,212,004.62	\$1,553,948.57	\$2,276,945.08	\$2,991,362.24	\$3,591,149.33	\$4,959,293.18	\$8,239,325.13	\$12,224,667.98
19											
20											
21											
22 Proposed Bill											
23 Total Delivery	\$133,170.32	\$102,327.43	\$211,170.07	\$301,975.59	\$382,280.07	\$496,071.67	\$672,341.94	\$846,578.35	\$1,037,556.80	\$1,714,220.73	\$2,573,575.55
24 Total Supply	<u>353,899.62</u>	<u>172,454.63</u>	<u>500,704.46</u>	<u>966,148.04</u>	<u>1,239,488.66</u>	<u>1,867,441.66</u>	<u>2,445,176.37</u>	<u>2,899,684.75</u>	<u>4,091,793.58</u>	<u>6,804,248.93</u>	<u>10,063,410.29</u>
25 Totals	\$487,069.94	\$274,782.06	\$711,874.53	\$1,268,123.63	\$1,621,768.73	\$2,363,513.33	\$3,117,518.31	\$3,746,263.10	\$5,129,350.38	\$8,518,469.66	\$12,636,985.84
26											
27											
28											
29 Increase Amount											
30 Delivery	\$16,774.92	\$20,287.34	\$42,277.58	\$56,119.01	\$67,820.16	\$86,568.25	\$126,156.07	\$155,113.77	\$170,057.20	\$279,144.53	\$412,317.86
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$16,774.92	\$20,287.34	\$42,277.58	\$56,119.01	\$67,820.16	\$86,568.25	\$126,156.07	\$155,113.77	\$170,057.20	\$279,144.53	\$412,317.86
33											
34											
35											
36 Increase Percent											
37 Delivery	14.4	24.7	25.0	22.8	21.6	21.1	23.1	22.4	19.6	19.5	19.1
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	3.6	8.0	6.3	4.6	4.4	3.8	4.2	4.3	3.4	3.4	3.4
40											
41											
42											
43											
44											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual load factor.
 Assumes approval of 2023 TAC filing, plus proposed TAC and DAC

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	S	SUMMARY OF RESULTS								
2	S	DEVELOPMENT OF RETURN								
3	S									
4	S	RATE BASE								
5	S	Plant in Service								
6	S	Production Plant E310-E346	CALCULATED	0	0	0	0	0	0	
7	S	Transmission Plant E350-E359	CALCULATED	0	0	0	0	0	0	
8	S	Distribution Plant								
9	S	Land & Structures E360-E361	CALCULATED	64,418	578,502	62,421,674	70,570,214	19,334,206	21,380,266	0
10	S	Station Equipment E362	CALCULATED	343,500	3,084,771	332,853,557	376,304,339	103,096,548	114,006,835	0
11	S	Poles, Towers, and Fixtures E364	CALCULATED	236,131	3,933,380	233,568,272	262,593,524	38,910,712	34,172,869	0
12	S	OH Conductors and Devices E365	CALCULATED	631,159	12,104,603	642,849,684	717,141,426	186,643,064	68,007,696	0
13	S	UG Conductors E366	CALCULATED	118,401	1,392,172	119,804,922	133,875,585	21,072,679	6,288,555	0
14	S	UG Conduits and Devices E367	CALCULATED	330,894	3,890,698	334,818,356	374,141,583	58,891,734	17,574,600	0
15	S	Line Transformers E368	CALCULATED	395,810	3,554,541	393,843,633	442,083,302	0	0	0
16	S	Services E369	CALCULATED	0	0	53,039,066	1,013,079	243,028	415	0
17	S	Meters E370	CALCULATED	0	0	114,562,020	17,717,782	8,334,371	2,831,414	301,654
18	S	Street Lighting E373	CALCULATED	7,483	122,789,628	7,666,746	8,390,589	1,508,270	924,286	0
19	S	Asset Retirement Obligations E374	CALCULATED	22,181	369,481	21,940,150	24,666,626	3,655,063	3,210,016	0
20	S	Other Distribution and Unallocated Plant	CALCULATED	0	0	0	0	0	0	0
21	S	Total Distribution Plant	CALCULATED	2,149,976	151,697,776	2,317,368,080	2,428,498,049	441,689,675	268,396,952	301,654
22	S	General Plant E389-E399	CALCULATED	88,736	6,260,999	90,916,078	99,499,766	17,885,807	10,960,646	0
23	S	Common Plant C389-C399	CALCULATED	20,663	1,091,256	25,189,287	18,477,440	3,731,250	4,465,781	1,690,125
24	S	Intangible Plant E301-E303, E399, C303-C390	CALCULATED	20,849	1,121,837	25,501,178	19,025,068	3,822,878	4,367,181	1,576,735
25	S	Total Plant in Service	CALCULATED	2,280,224	160,171,869	2,458,974,623	2,565,500,323	467,129,611	288,190,559	3,568,514
26	S									
27	S	Less: Reserve for Depreciation and Amortization	CALCULATED	585,098	40,022,961	660,087,229	658,722,048	115,325,242	64,723,429	2,112,572
28	S	Plus: Rate Base Additions								
29	S	Working Capital	CALCULATED	630,826	20,235,366	252,329,018	234,457,248	48,180,493	29,765,847	1,788,317
30	S	Plant Held for Future Use	CALCULATED	99	6,923	106,278	110,882	20,190	12,456	154
31	S	Capital Stimulus	CALCULATED	0	0	0	0	0	0	0
32	S	Other Rate Base Additions	CALCULATED	277,762	19,045,598	366,626,788	303,175,825	55,400,795	34,088,269	146,315
33	S	Plus: Rate Base Deductions								
34	S	Customer Advances	CALCULATED	-25,009	-916,766	-13,168,864	-12,983,015	-2,491,582	-1,648,875	-100,077
35	S	Unbilled Revenue	CALCULATED	0	0	0	0	0	0	0
36	S	Deferred Income Taxes and Credits	CALCULATED	-358,016	-25,091,851	-385,876,081	-401,953,643	-73,211,295	-45,517,164	-821,173
37	S	Other Rate Base Deductions	CALCULATED	-6,164	-118,215	-6,278,171	-7,003,715	-1,822,785	-664,174	0
38	S									
39	S	TOTAL RATE BASE		2,214,624	133,309,963	2,012,626,362	2,022,581,857	377,880,185	239,503,489	2,469,479
40	S									
41	S									
42	S									
43	S									
44	S									
45	S									
46	S									
47	S									
48	S									
49	S									
50	S	SUMMARY OF RESULTS								

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51	RBP										
52	RBP										
53	RBP										
54	RBP										
55	RBP										
56	RBP										
57	RBP	ELECTRIC PLANT IN SERVICE CONTINUED									
58	RBP										
59	RBP	DISTRIBUTION PLANT CONTINUED									
60	RBP	E365 - OH Conductors and Devices									
61	RBP	Direct - BPL	DIR_BPL_02	2,226,625	0	0	0	0	0	0	2,226,625
62	RBP	Direct - PSAL	DIR_PSAL_02	6,436,532	0	0	0	0	0	0	0
63	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
64	RBP	Subtransmission lines - Energy Related - System		160,845,181	38,588,364	263,551	550,135	1,649	20	33,519	798,801
65	RBP	Subtransmission lines - Demand Related - System		41,044,089	16,149,594	51,998	177,534	0	0	11,551	0
66	RBP	Primary lines - Energy Related - Local		643,665,448	249,132,781	1,701,531	3,551,759	10,646	130	216,401	5,157,186
67	RBP	Primary lines - Energy Related - System		643,665,448	249,132,781	1,701,531	3,551,759	10,646	130	216,401	5,157,186
68	RBP	Primary lines - Demand Related - Local		617,928,923	291,931,165	939,943	3,209,229	0	0	208,799	0
69	RBP	Primary lines - Demand Related - System		617,928,923	291,931,165	939,943	3,209,229	0	0	208,799	0
70	RBP	Secondary lines -Energy Related - Local		64,282,796	27,211,633	185,850	387,942	1,163	14	23,636	563,296
71	RBP	Secondary lines -Demand Related - Local		58,160,625	29,027,618	93,461	319,104	0	0	20,762	0
72	RBP	Other	DISTPLT	0	0	0	0	0	0	0	0
73	RBP	Total Account E365		2,856,184,590	1,193,105,100	5,877,809	14,956,690	24,103	295	939,868	13,903,094
74	RBP										
75	RBP	E366 - Underground Conduit									
76	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
77	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
78	RBP	Underground Conduits	E367PLT	512,107,003	222,350,106	1,098,632	2,809,297	49,885	248	175,262	3,071,260
79	RBP	Not Used	not_used								
80	RBP	Total Account E366		512,107,003	222,350,106	1,098,632	2,809,297	49,885	248	175,262	3,071,260
81	RBP										
82	RBP	E367 - Underground Conductors & Devices									
83	RBP	Direct - BPL	DIR_BPL_02	2,325,498	0	0	0	0	0	0	2,325,498
84	RBP	Direct - PSAL	DIR_PSAL_02	868,520	0	0	0	0	0	0	0
85	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	3,979,461	1,525,824	9,591	74,133	126,809	538	1,204	151,403
86	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
87	RBP	367.1 - Conventional UG									
88	RBP	Subtransmission lines - Energy Related - System	KWH_SUBT_09	40,943,727	9,822,809	67,088	140,039	420	5	8,532	203,338
89	RBP	Subtransmission lines - Demand Related - System	CP_SUBT_05	10,447,922	4,110,938	13,236	45,192	0	0	2,940	0
90	RBP	Primary lines - Energy Related - Local	KWH_PRI_10	90,324,112	34,960,238	238,772	498,410	1,494	18	30,367	723,696
91	RBP	Primary lines - Energy Related - System	KWH_PRI_09	90,324,112	34,960,238	238,772	498,410	1,494	18	30,367	723,696
92	RBP	Primary lines - Demand Related - Local	CP_PRI_04	86,712,563	40,966,038	131,900	450,344	0	0	29,300	0
93	RBP	Primary lines - Demand Related - System	CP_PRI_05	86,712,563	40,966,038	131,900	450,344	0	0	29,300	0
94	RBP	Secondary lines -Energy Related - Local	KWH_SEC_10	283,098,081	119,838,610	818,476	1,708,478	5,121	63	104,094	2,480,726
95	RBP	Secondary lines -Demand Related - Local	CP_SEC_04	256,136,359	127,836,114	411,599	1,405,315	0	0	91,433	0
96	RBP	367.2 - BUD									
97	RBP	Subtransmission lines - Energy Related - System	KWH_SUBT_09	381,867	91,614	626	1,306	4	0	80	1,896
98	RBP	Subtransmission lines - Demand Related - System	CP_SUBT_05	97,444	38,341	123	421	0	0	27	0
99	RBP	Primary lines - Energy Related - Local	KWH_PRI_10	114,385,571	44,273,303	302,379	631,182	1,892	23	38,457	916,482
100	RBP	Primary lines - Energy Related - System	KWH_PRI_09	114,385,571	44,273,303	302,379	631,182	1,892	23	38,457	916,482

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
51	RBP									
52	RBP									
53	RBP									
54	RBP									
55	RBP									
56	RBP									
57	RBP	ELECTRIC PLANT IN SERVICE CONTINUED								
58	RBP									
59	RBP	DISTRIBUTION PLANT CONTINUED								
60	RBP	E365 - OH Conductors and Devices								
61	RBP	Direct - BPL	DIR_BPL_02	0	0	0	0	0	0	0
62	RBP	Direct - PSAL	DIR_PSAL_02	0	6,436,532	0	0	0	0	0
63	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
64	RBP	Subtransmission lines - Energy Related - System		43,178	387,759	20,633,009	29,858,381	8,539,461	61,147,355	0
65	RBP	Subtransmission lines - Demand Related - System		0	0	8,760,966	7,206,179	1,825,926	6,860,342	0
66	RBP	Primary lines - Energy Related - Local		278,766	2,503,436	133,210,076	192,770,582	55,132,153	0	0
67	RBP	Primary lines - Energy Related - System		278,766	2,503,436	133,210,076	192,770,582	55,132,153	0	0
68	RBP	Primary lines - Demand Related - Local		0	0	158,369,244	130,263,857	33,006,686	0	0
69	RBP	Primary lines - Demand Related - System		0	0	158,369,244	130,263,857	33,006,686	0	0
70	RBP	Secondary lines -Energy Related - Local		30,448	273,439	14,549,926	21,055,448	0	0	0
71	RBP	Secondary lines -Demand Related - Local		0	0	15,747,143	12,952,538	0	0	0
72	RBP	Other	DISTPLT	0	0	0	0	0	0	0
73	RBP	Total Account E365		631,159	12,104,603	642,849,684	717,141,426	186,643,064	68,007,696	0
74	RBP									
75	RBP	E366 - Underground Conduit								
76	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
77	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
78	RBP	Underground Conduits	E367PLT	118,401	1,392,172	119,804,922	133,875,585	21,072,679	6,288,555	0
79	RBP	Not Used	not_used							
80	RBP	Total Account E366		118,401	1,392,172	119,804,922	133,875,585	21,072,679	6,288,555	0
81	RBP									
82	RBP	E367 - Underground Conductors & Devices								
83	RBP	Direct - BPL	DIR_BPL_02	0	0	0	0	0	0	0
84	RBP	Direct - PSAL	DIR_PSAL_02	0	868,520	0	0	0	0	0
85	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	822	57,999	842,202	921,717	165,685	101,534	0
86	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
87	RBP	367.1 - Conventional UG								
88	RBP	Subtransmission lines - Energy Related - System	KWH_SUBT_09	10,991	98,706	5,252,208	7,600,560	2,173,751	15,565,282	0
89	RBP	Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	2,230,136	1,834,359	464,796	1,746,325	0
90	RBP	Primary lines - Energy Related - Local	KWH_PRI_10	39,119	351,302	18,693,068	27,051,058	7,736,570	0	0
91	RBP	Primary lines - Energy Related - System	KWH_PRI_09	39,119	351,302	18,693,068	27,051,058	7,736,570	0	0
92	RBP	Primary lines - Demand Related - Local	CP_PRI_04	0	0	22,223,597	18,279,631	4,631,753	0	0
93	RBP	Primary lines - Demand Related - System	CP_PRI_05	0	0	22,223,597	18,279,631	4,631,753	0	0
94	RBP	Secondary lines -Energy Related - Local	KWH_SEC_10	134,093	1,204,211	64,077,117	92,727,094	0	0	0
95	RBP	Secondary lines -Demand Related - Local	CP_SEC_04	0	0	69,349,597	57,042,301	0	0	0
96	RBP	367.2 - BUD								
97	RBP	Subtransmission lines - Energy Related - System	KWH_SUBT_09	103	921	48,985	70,888	20,274	145,172	0
98	RBP	Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	20,800	17,108	4,335	16,287	0
99	RBP	Primary lines - Energy Related - Local	KWH_PRI_10	49,539	444,885	23,672,718	34,257,196	9,797,516	0	0
100	RBP	Primary lines - Energy Related - System	KWH_PRI_09	49,539	444,885	23,672,718	34,257,196	9,797,516	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
101	RBP	Primary lines - Demand Related - Local	CP_PRI_04	0	0	28,143,745	23,149,146	5,865,607	0	0
102	RBP	Primary lines - Demand Related - System	CP_PRI_05	0	0	28,143,745	23,149,146	5,865,607	0	0
103	RBP	Secondary lines -Energy Related - Local	KWH_SEC_10	7,569	67,970	3,616,730	5,233,832	0	0	0
104	RBP	Secondary lines -Demand Related - Local	CP_SEC_04	0	0	3,914,326	3,219,661	0	0	0
105	RBP	Other	E367PLT	0	0	0	0	0	0	0
106	RBP	Total Account E367		330,894	3,890,698	334,818,356	374,141,583	58,891,734	17,574,600	0
107	RBP									
108	RBP	E368 - Line Transformers								
109	RBP	Line Transformers - Energy Related - Local	KWH_SEC_10	395,810	3,554,541	189,140,269	273,708,123	0	0	0
110	RBP	Line Transformers - Demand Related - Local	CP_SEC_04	0	0	204,703,364	168,375,179	0	0	0
111	RBP	Not Used	not_used	0	0	0	0	0	0	0
112	RBP	Total Account E368		395,810	3,554,541	393,843,633	442,083,302	0	0	0
113	RBP	E369 - Services								
114	RBP	Basic portion (minimum size)	SERVICEMIN_03	0	0	53,039,066	1,013,079	243,028	415	0
115	RBP	E369 - Excess portion	SERVICSEXC_04	0	0	0	0	0	0	0
116	RBP	Total Account E369		0	0	53,039,066	1,013,079	243,028	415	0
117	RBP									
118	RBP									
119	RBP									
120	RBP									
121	RBP									
122	RBP									
123	RBP	ELECTRIC PLANT IN SERVICE CONTINUED		0	0	0	0	0	0	0
124	RBP									
125	RBP	E370 - Meters		0	0	0	0	0	0	0
126	RBP	Load profiling meters	KWHMETERX_04	0	0	0	0	0	0	0
127	RBP	Customer Component	METERSMIN_07	0	0	26,382,336	2,862,678	747,318	1,330,366	301,654
128	RBP	Excess portion - Demand (Commercial Customers)	METERSEXC_04	0	0	37,265,374	6,277,875	3,206,344	634,354	0
129	RBP	Excess portion - Demand (Residential Customers)	METERSEXC_10	0	0	50,914,309	8,577,230	4,380,709	866,694	0
130	RBP	Total Account E370		0	0	114,562,020	17,717,782	8,334,371	2,831,414	301,654
131	RBP									
132	RBP	E373 - Street Lighting & Signal Systems								
133	RBP	BPL luminaires & poles	DIR_BPL_02	0	0	0	0	0	0	0
134	RBP	PSAL luminaires & poles	DIR_PSAL_02	0	122,261,652	0	0	0	0	0
135	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	7,483	527,976	7,666,746	8,390,589	1,508,270	924,286	0
136	RBP	Total Account E373		7,483	122,789,628	7,666,746	8,390,589	1,508,270	924,286	0
137	RBP									
138	RBP	E374 - Asset Retirement Obligations	E364PLT	22,181	369,481	21,940,150	24,666,626	3,655,063	3,210,016	0
139	RBP									
140	RBP	Other Distribution and Unallocated Plant								
141	RBP	Not Used	not_used	0	0	0	0	0	0	0
142	RBP	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0
143	RBP									
144	RBP	TOTAL DISTRIBUTION PLANT		2,149,976	151,697,776	2,317,368,080	2,428,498,049	441,689,675	268,396,952	301,654
145	RBP									
146	RBP	GENERAL AND COMMON PLANT								
147	RBP	E390-E398 GENERAL PLANT								
148	RBP	Meter Related	METERPLT	0	0	0	0	0	0	0
149	RBP	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0
150	RBP	Substation Related	E362PLT	0	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
151	RBP	Distribution Delivery	DISTPLTXMTR	429,584,593	164,713,403	1,035,337	8,002,670	13,689,057	58,115	129,947	16,344,031
152	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
153	RBP	Unassigned	GENPLT	0	0	0	0	0	0	0	0
154	RBP	Total Accounts E390-E398		429,584,593	164,713,403	1,035,337	8,002,670	13,689,057	58,115	129,947	16,344,031
155	RBP										
156	RBP	C389-C399 COMMON PLANT									
157	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
158	RBP	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
159	RBP	Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	0
160	RBP	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0
161	RBP	Customer Service Related	CUSTSVSX	92,605,476	54,634,469	263,469	450,786	8,905	135	110,692	324,063
162	RBP	Distribution Delivery Related	DISTPLTXMTR	33,738,596	12,936,216	81,313	628,511	1,075,107	4,564	10,206	1,283,623
163	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
164	RBP	Unassigned	COMPLT	309,972	165,778	846	2,648	2,660	12	297	3,944
165	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
166	RBP	Total Accounts C389-C399		126,654,044	67,736,462	345,628	1,081,945	1,086,672	4,711	121,195	1,611,631
167	RBP										
168	RBP	TOTAL GENERAL AND COMMON PLANT		556,238,637	232,449,865	1,380,965	9,084,615	14,775,729	62,826	251,142	17,955,662
169	RBP										
170	RBP	ELECTRIC PLANT IN SERVICE CONTINUED									
171	RBP										
172	RBP	INTANGIBLE PLANT - E301-E303									
173	RBP	Customer Service Related	TOTPLT	40,584,928	15,974,298	97,668	727,637	1,232,304	5,239	12,759	1,472,729
174	RBP	Not Used	not_used	0	0	0	0	0	0	0	0
175	RBP	TOTAL INTANGIBLE PLANT		40,584,928	15,974,298	97,668	727,637	1,232,304	5,239	12,759	1,472,729
176	RBP										
177	RBP	C303 - INTANGIBLE PLANT									
178	RBP	- Customer Related - Measurement	MRCOST_07	606,400	477,370	1,658	2,771	32	0	38	0
179	RBP	- Demand Related - Measurement	NCP_MTR_07	606,400	249,462	1,890	3,270	70	1	1,457	3,721
180	RBP	Customer Service Related	CUSTSVSX	84,635,615	49,932,488	240,794	411,990	8,138	124	101,166	296,174
181	RBP	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
182	RBP	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
183	RBP	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
184	RBP	E399.1 Asset Retirement Obligations	GENPLT	490,552	188,090	1,182	9,138	15,632	66	148	18,664
185	RBP	TOTAL ACCOUNTS C303-C390.4,E399		86,338,967	50,847,410	245,525	427,169	23,872	192	102,808	318,558
186	RBP										
187	RBP	TOTAL INTANGIBLE PLANT		126,923,895	66,821,708	343,194	1,154,805	1,256,176	5,431	115,567	1,791,287
188	RBP										
189	RBP	TOTAL ELECTRIC PLANT IN SERVICE		11,456,990,950	4,509,491,507	27,571,490	205,409,461	347,875,461	1,478,986	3,601,770	415,746,553

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
151	RBP	Distribution Delivery	DISTPLTXMTR	88,736	6,260,999	90,916,078	99,499,766	17,885,807	10,960,646	0
152	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
153	RBP	Unassigned	GENPLT	0	0	0	0	0	0	0
154	RBP	Total Accounts E390-E398		88,736	6,260,999	90,916,078	99,499,766	17,885,807	10,960,646	0
155	RBP									
156	RBP	C389-C399 COMMON PLANT								
157	RBP	Not Used	not_used	0	0	0	0	0	0	0
158	RBP	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
159	RBP	Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0
160	RBP	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	0
161	RBP	Customer Service Related	CUSTSVSX	13,643	596,860	17,987,297	10,617,734	2,317,408	3,594,027	1,685,988
162	RBP	Distribution Delivery Related	DISTPLTXMTR	6,969	491,725	7,140,342	7,814,485	1,404,711	860,824	0
163	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
164	RBP	Unassigned	COMPLT	51	2,671	61,648	45,222	9,132	10,930	4,136
165	RBP	Not Used	not_used	0	0	0	0	0	0	0
166	RBP	Total Accounts C389-C399		20,663	1,091,256	25,189,287	18,477,440	3,731,250	4,465,781	1,690,125
167	RBP									
168	RBP	TOTAL GENERAL AND COMMON PLANT		109,399	7,352,255	116,105,365	117,977,206	21,617,058	15,426,426	1,690,125
169	RBP									
170	RBP	ELECTRIC PLANT IN SERVICE CONTINUED								
171	RBP									
172	RBP	INTANGIBLE PLANT - E301-E303								
173	RBP	Customer Service Related	TOTPLT	8,077	567,388	8,710,604	9,087,957	1,654,747	1,020,878	12,641
174	RBP	Not Used	not_used	0	0	0	0	0	0	0
175	RBP	TOTAL INTANGIBLE PLANT		8,077	567,388	8,710,604	9,087,957	1,654,747	1,020,878	12,641
176	RBP									
177	RBP	C303 - INTANGIBLE PLANT								
178	RBP	- Customer Related - Measurement	MRCOST_07	0	0	116,981	6,824	568	140	19
179	RBP	- Demand Related - Measurement	NCP_MTR_07	201	1,806	130,510	112,721	29,173	48,931	23,188
180	RBP	Customer Service Related	CUSTSVSX	12,469	545,493	16,439,265	9,703,945	2,117,966	3,284,716	1,540,888
181	RBP	Distribution Related	INTANGPLT	0	0	0	0	0	0	0
182	RBP	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0
183	RBP	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0
184	RBP	E399.1 Asset Retirement Obligations	GENPLT	101	7,150	103,819	113,621	20,424	12,516	0
185	RBP	TOTAL ACCOUNTS C303-C390.4,E399		12,772	554,449	16,790,575	9,937,110	2,168,131	3,346,303	1,564,094
186	RBP									
187	RBP	TOTAL INTANGIBLE PLANT		20,849	1,121,837	25,501,178	19,025,068	3,822,878	4,367,181	1,576,735
188	RBP									
189	RBP	TOTAL ELECTRIC PLANT IN SERVICE		2,280,224	160,171,869	2,458,974,623	2,565,500,323	467,129,611	288,190,559	3,568,514

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage	
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	RBD	LESS: DEPRECIATION RESERVE & AMORT									
2	RBD										
3	RBD	E301-E303 - INTANGIBLE PLANT - RESERVE									
4	RBD	Customer Service Related - Reserve	CUSTSVSX	2,322	101,563	3,060,763	1,806,740	394,336	611,569	286,892	
5	RBD	Not Used	not_used	0	0	0	0	0	0	0	
6	RBD	Not used	not_used	0	0	0	0	0	0	0	
7	RBD	Total Accounts E301-E303 Reserve		2,322	101,563	3,060,763	1,806,740	394,336	611,569	286,892	
8	RBD										
9	RBD	E304-E346 - PRODUCTION PLANT - RESERVE			0	0	0	0	0	0	0
10	RBD	E350-E359 - TRANSMISSION PLANT - RESERVE			0	0	0	0	0	0	0
11	RBD										
12	RBD	DISTRIBUTION PLANT RESERVE									
13	RBD	E360-E361 Land & Structures - Reserve									
14	RBD	E360 - Land and Land Rights									
15	RBD	- Headquarters Related	DISTPLT	0	0	0	0	0	0	0	
16	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	
17	RBD	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	
18	RBD	- Substation Related	E362PLT	147	1,316	142,014	160,552	43,987	48,642	0	
19	RBD	E361 - Structures and improvements									
20	RBD	- Headquarters Related	DISTPLT	8,072	569,540	8,700,417	9,117,648	1,658,297	1,007,680	1,133	
21	RBD	- Substation Related	E362PLT	7,970	71,570	7,722,585	8,730,693	2,391,958	2,645,089	0	
22	RBD	Total Accounts E360-E361		16,188	642,426	16,565,015	18,008,892	4,094,242	3,701,411	1,133	
23	RBD	E362 Station Equipment - Rsrv			61,285	550,368	59,385,859	67,138,103	18,393,906	20,340,458	0
24	RBD	E364 Poles Towers and Fixtures Rsrv									
25	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	
26	RBD	- All Other	E364PLT	45,979	765,899	45,479,921	51,131,656	7,576,612	6,654,069	0	
27	RBD	E365 OH Conductors and Devices - Rsrv									
28	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	
29	RBD	- All Other	E365PLT	134,797	2,585,191	137,293,968	153,160,520	39,861,522	14,524,463	0	
30	RBD	E366 UG Conduit - Rsrv									
31	RBD	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	
32	RBD	- All Other	E366PLT	59,720	702,192	60,427,902	67,524,944	10,628,760	3,171,858	0	
33	RBD	E367 UG Conductors and Devices - Rsrv									
34	RBD	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0	
35	RBD	- All Other	E367PLT	118,561	1,394,058	119,967,222	134,056,947	21,101,226	6,297,074	0	
36	RBD	E368 Line Transformers - Rsrv Energy Related - Local			94,233	846,248	45,029,595	65,163,099	0	0	0
37	RBD	E368 Line Transformers - Rsrv Demand Related - Local			0	0	48,734,781	40,085,944	0	0	0
38	RBD	E369 Services - Rsrv									
39	RBD	Services	E369PLT	0	0	23,861,988	455,779	109,337	187	0	
40	RBD	Not used	not_used	0	0	0	0	0	0	0	
41	RBD	Total Accounts E369 Rsrv		0	0	23,861,988	455,779	109,337	187	0	
42	RBD	E370 Meters - Rsrv									
43	RBD	Load profile meters	KWHMETERX_04	0	0	0	0	0	0	0	
44	RBD	All other Meters	METERPLTXPR	0	0	42,925,835	6,638,767	3,122,849	1,060,917	113,028	
45	RBD	Total Account E370 Rsrv		0	0	42,925,835	6,638,767	3,122,849	1,060,917	113,028	
46	RBD	E373 Street Lighting - Rsrv									
47	RBD	Streetlight fixtures	E373PLT	1,783	29,265,964	1,827,310	1,999,832	359,484	220,297	0	
48	RBD	Not used	not_used	0	0	0	0	0	0	0	
49	RBD	Total Account E373 Rsrv		1,783	29,265,964	1,827,310	1,999,832	359,484	220,297	0	
50	RBD										

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
51	RBD	DEPRECIATION RESERVE & AMORT CONTINUED									
52	RBD	Other Plant Unallocated - Reserve									
53	RBD	Not Used	not_used	0	0	0	0	0	0	0	
54	RBD	Not Used	not_used	0	0	0	0	0	0	0	
55	RBD	Total Other Plant Unallocated - Reserve		0	0	0	0	0	0	0	
56	RBD										
57	RBD	Not Used	not_used	0	0	0	0	0	0	0	
58	RBD	Not Used	not_used	0	0	0	0	0	0	0	
59	RBD	Not Used	not_used	0	0	0	0	0	0	0	
60	RBD										
61	RBD	TOTAL DISTRIBUTION PLANT RESERVE		2,813,507,566	1,074,643,776	7,599,288	78,040,366	150,257,422	638,494	814,728	96,031,887
62	RBD										
63	RBD	GENERAL AND COMMON PLANT RESERVE									
64	RBD	E390-E398 GENERAL PLANT - RESERVE									
65	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	
66	RBD	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	
67	RBD	Substation Related	E362PLT	0	0	0	0	0	0	0	
68	RBD	Distribution Delivery Related	DISTPLTXMTR	156,424,740	59,977,131	376,998	2,914,014	4,984,600	21,161	47,318	5,951,356
69	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	
70	RBD	Unassigned	GENPLT	0	0	0	0	0	0	0	
71	RBD	Total Accounts E390-E398 Reserve		156,424,740	59,977,131	376,998	2,914,014	4,984,600	21,161	47,318	5,951,356
72	RBD										
73	RBD	C389-C399 COMMON PLANT RESERVE									
74	RBD	Not Used	not_used	0	0	0	0	0	0	0	
75	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	
76	RBD	Meter Reading Related - Customer Related Measurement	MRCOST_07	0	0	0	0	0	0	0	
77	RBD	Meter Reading Related - Demand Related Measurement	NCP_MTR_07	0	0	0	0	0	0	0	
78	RBD	Customer Service Related	CUSTSVSX	46,782,308	27,600,166	133,099	227,727	4,498	68	55,919	163,710
79	RBD	Distribution Delivery Related	DISTPLTXMTR	19,175,874	7,352,507	46,216	357,225	611,055	2,594	5,801	729,568
80	RBD	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0	
81	RBD	Unassigned	COMPLT	0	0	0	0	0	0	0	
82	RBD	Not Used	not_used	0	0	0	0	0	0	0	
83	RBD	Total Accounts C389-C399 Reserve		65,958,182	34,952,673	179,314	584,952	615,553	2,663	61,720	893,278
84	RBD										
85	RBD	C303 - INTANGIBLE PLANT									
86	RBD	- Customer Related - Measurement	MRCOST_07	311,743	245,410	853	1,424	16	0	19	0
87	RBD	- Demand Related - Measurement	NCP_MTR_07	311,743	128,246	972	1,681	36	1	749	1,913
88	RBD	Customer Service Related	CUSTSVSX	46,570,192	27,475,024	132,495	226,695	4,478	68	55,666	162,968
89	RBD	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	
90	RBD	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	
91	RBD	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	
92	RBD	E399.1 Asset Retirement Obligations	GENPLT	490,552	188,090	1,182	9,138	15,632	66	148	18,664
93	RBD	Total Accounts C303-C390.4,E399		47,684,230	28,036,770	135,502	238,938	20,162	135	56,582	183,544
94	RBD										
95	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		3,099,332,698	1,206,907,087	8,335,934	81,854,978	155,879,252	662,476	999,183	103,115,208
96	RBD										
97	RBD	NET ELECTRIC PLANT IN SERVICE		8,357,658,252	3,302,584,420	19,235,556	123,554,483	191,996,209	816,510	2,602,586	312,631,345

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
51	RBD	DEPRECIATION RESERVE & AMORT CONTINUED								
52	RBD	Other Plant Unallocated - Reserve								
53	RBD	Not Used	not_used	0	0	0	0	0	0	0
54	RBD	Not Used	not_used	0	0	0	0	0	0	0
55	RBD	Total Other Plant Unallocated - Reserve		0	0	0	0	0	0	0
56	RBD									
57	RBD	Not Used	not_used	0	0	0	0	0	0	0
58	RBD	Not Used	not_used	0	0	0	0	0	0	0
59	RBD	Not Used	not_used	0	0	0	0	0	0	0
60	RBD									
61	RBD	TOTAL DISTRIBUTION PLANT RESERVE		532,546	36,752,346	601,499,397	605,364,485	105,247,938	55,970,733	114,161
62	RBD									
63	RBD	GENERAL AND COMMON PLANT RESERVE								
64	RBD	E390-E398 GENERAL PLANT - RESERVE								
65	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
66	RBD	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0
67	RBD	Substation Related	E362PLT	0	0	0	0	0	0	0
68	RBD	Distribution Delivery Related	DISTPLTXMTR	32,311	2,279,819	33,105,293	36,230,874	6,512,763	3,991,103	0
69	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
70	RBD	Unassigned	GENPLT	0	0	0	0	0	0	0
71	RBD	Total Accounts E390-E398 Reserve		32,311	2,279,819	33,105,293	36,230,874	6,512,763	3,991,103	0
72	RBD									
73	RBD	C389-C399 COMMON PLANT RESERVE								
74	RBD	Not Used	not_used	0	0	0	0	0	0	0
75	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
76	RBD	Meter Reading Related - Customer Related Measurement	MRCOST_07	0	0	0	0	0	0	0
77	RBD	Meter Reading Related - Demand Related Measurement	NCP_MTR_07	0	0	0	0	0	0	0
78	RBD	Customer Service Related	CUSTSVSX	6,892	301,521	9,086,798	5,363,852	1,170,705	1,815,626	851,725
79	RBD	Distribution Delivery Related	DISTPLTXMTR	3,961	279,480	4,058,328	4,441,488	798,390	489,263	0
80	RBD	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0
81	RBD	Unassigned	COMPLT	0	0	0	0	0	0	0
82	RBD	Not Used	not_used	0	0	0	0	0	0	0
83	RBD	Total Accounts C389-C399 Reserve		10,853	581,001	13,145,126	9,805,341	1,969,095	2,304,889	851,725
84	RBD									
85	RBD	C303 - INTANGIBLE PLANT								
86	RBD	- Customer Related - Measurement	MRCOST_07	0	0	60,139	3,508	292	72	10
87	RBD	- Demand Related - Measurement	NCP_MTR_07	103	929	67,094	57,949	14,997	25,155	11,920
88	RBD	Customer Service Related	CUSTSVSX	6,861	300,154	9,045,598	5,339,532	1,165,397	1,807,393	847,863
89	RBD	Distribution Related	INTANGPLT	0	0	0	0	0	0	0
90	RBD	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0
91	RBD	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0
92	RBD	E399.1 Asset Retirement Obligations	GENPLT	101	7,150	103,819	113,621	20,424	12,516	0
93	RBD	Total Accounts C303-C390.4,E399		7,066	308,232	9,276,649	5,514,609	1,201,111	1,845,136	859,793
94	RBD									
95	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		585,098	40,022,961	660,087,229	658,722,048	115,325,242	64,723,429	2,112,572
96	RBD									
97	RBD	NET ELECTRIC PLANT IN SERVICE		1,695,126	120,148,908	1,798,887,394	1,906,778,275	351,804,368	223,467,130	1,455,942

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS								
			Total Company	RS	RHS	RLM	WH	WHS	HS	BPL	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	RBO	ADDITIONS AND DEDUCTIONS TO RATE BASE									
2	RBO										
3	RBO	PLUS: ADDITIONS TO RATE BASE									
4	RBO										
5	RBO	Working Capital									
6	RBO	Cash (lead/lag)	EXPENDITURES	925,712,100	393,505,406	2,025,413	8,703,961	9,920,470	42,693	344,205	39,746,401
7	RBO	Materials and Supplies	EXPENDITURES	227,211,892	96,584,141	497,128	2,136,348	2,434,935	10,479	84,484	9,755,576
8	RBO	Prepayments	EXPENDITURES	500,266	212,655	1,095	4,704	5,361	23	186	21,479
9	RBO	Working Funds	EXPENDITURES								
10	RBO	Total Working Capital		1,153,424,258	490,302,202	2,523,636	10,845,013	12,360,766	53,195	428,875	49,523,457
11	RBO	Net Plant Adds - Distribution	DISTPLT	1,016,196,832	397,111,592	2,437,943	18,408,607	31,299,772	133,061	305,134	37,351,026
12	RBO	Capital Lease Plant & Reserve Deduction	TOTPLT	495,177	194,903	1,192	8,878	15,035	64	156	17,969
13	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0	0	0
14	RBO	Net Plant Adds - General & Other	TOTPLTNET	286,198,206	113,093,130	658,699	4,230,978	6,574,685	27,960	89,123	10,705,694
15	RBO	CEF-EC Adjustment	ECPRO_07	670,378,464	587,103,967	1,891,565	3,160,266	498,899	7,783	214,841	
16	RBO	CEF-EV Adjustment	TOTREV	43,223,143	18,938,576	101,233	549,325	791,368	3,395	16,320	1,530,350
17	RBO	TOTAL ADDITIONS TO RATE BASE		3,169,916,080	1,606,744,371	7,614,267	37,203,068	51,540,525	225,458	1,054,448	99,128,496
18	RBO										
19	RBO										
20	RBO	PLUS: DEDUCTIONS TO RATE BASE									
21	RBO										
22	RBO	Customer Advances for Construction	REVREQ	(63,735,780)	(27,981,120)	(149,569)	(811,609)	(1,169,221)	(5,015)	(24,017)	(2,261,042)
23	RBO	Unbilled Revenue	TOTREV								
24	RBO	IAP Adjustment	E365PLT	(27,893,945)	(11,652,051)	(57,404)	(146,069)	(235)	(3)	(9,179)	(135,780)
25	RBO	Deferred Income Taxes and Credits									
26	RBO	ADIT Test/Post year	TOTPLT								
27	RBO	Liberalized Depreciation	TOTPLT	(2,247,763)	(884,723)	(5,409)	(40,300)	(68,250)	(290)	(707)	(81,566)
28	RBO	Cost of Removal	TOTPLT	15,629,066	6,151,627	37,612	280,210	474,555	2,018	4,913	567,141
29	RBO	3% Investment Tax Credit	DISTPLT								
30	RBO	Computer Software	INTANGPLT								
31	RBO	Capitalized Interest	TOTPLTNET	312,066	123,315	718	4,613	7,169	30	97	11,673
32	RBO	NJ Corporate Business Tax	TOTPLTNET	6,378,736	2,520,600	14,681	94,299	146,535	623	1,986	238,607
33	RBO	Defrd Tax & Consolidated Tax Adjustment	DEPREXP	(1,820,476,207)	(718,911,824)	(4,388,156)	(32,482,778)	(54,906,059)	(233,435)	(585,329)	(65,669,079)
34	RBO	Total Deferred Income Taxes and Credits		(1,800,404,102)	(711,001,005)	(4,340,554)	(32,143,955)	(54,346,050)	(231,054)	(579,039)	(64,933,224)
35	RBO										
36	RBO	TOTAL DEDUCTIONS TO RATE BASE		(1,892,033,827)	(750,634,176)	(4,547,526)	(33,101,634)	(55,515,506)	(236,072)	(612,235)	(67,330,046)
37	RBO										
38	RBO										
39	RBO	TOTAL RATE BASE		9,635,540,505	4,158,694,615	22,302,297	127,655,917	188,021,228	805,896	3,044,800	344,429,795

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	RBO	ADDITIONS AND DEDUCTIONS TO RATE BASE								
2	RBO									
3	RBO	PLUS: ADDITIONS TO RATE BASE								
4	RBO									
5	RBO	Working Capital								
6	RBO	Cash (lead/lag)	EXPENDITURES	506,286	16,240,445	202,513,536	188,170,059	38,668,569	23,889,393	1,435,262
7	RBO	Materials and Supplies	EXPENDITURES	124,266	3,986,145	49,706,041	46,185,499	9,491,027	5,863,544	352,279
8	RBO	Prepayments	EXPENDITURES	274	8,777	109,441	101,689	20,897	12,910	776
9	RBO	Working Funds	EXPENDITURES							
10	RBO	Total Working Capital		630,826	20,235,366	252,329,018	234,457,248	48,180,493	29,765,847	1,788,317
11	RBO	Net Plant Adds - Distribution	DISTPLT	202,788	14,308,266	218,576,165	229,058,040	41,660,553	25,315,433	28,452
12	RBO	Capital Lease Plant & Reserve Deduction	TOTPLT	99	6,923	106,278	110,882	20,190	12,456	154
13	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0	0
14	RBO	Net Plant Adds - General & Other	TOTPLTNET	58,048	4,114,358	61,600,789	65,295,386	12,047,128	7,652,370	49,857
15	RBO	CEF-EC Adjustment	ECPRO_07			77,501,143				
16	RBO	CEF-EV Adjustment	TOTREV	16,927	622,973	8,948,690	8,822,399	1,693,114	1,120,467	68,006
17	RBO	TOTAL ADDITIONS TO RATE BASE		908,686	39,287,886	619,062,083	537,743,955	103,601,478	63,866,572	1,934,786
18	RBO									
19	RBO									
20	RBO	PLUS: DEDUCTIONS TO RATE BASE								
21	RBO									
22	RBO	Customer Advances for Construction	REVREQ	(25,009)	(916,766)	(13,168,864)	(12,983,015)	(2,491,582)	(1,648,875)	(100,077)
23	RBO	Unbilled Revenue	TOTREV							
24	RBO	IAP Adjustment	E365PLT	(6,164)	(118,215)	(6,278,171)	(7,003,715)	(1,822,785)	(664,174)	
25	RBO	Deferred Income Taxes and Credits								
26	RBO	ADIT Test/Post year	TOTPLT							
27	RBO	Liberalized Depreciation	TOTPLT	(447)	(31,424)	(482,430)	(503,329)	(91,647)	(56,541)	(700)
28	RBO	Cost of Removal	TOTPLT	3,111	218,499	3,354,413	3,499,730	637,235	393,135	4,868
29	RBO	3% Investment Tax Credit	DISTPLT							
30	RBO	Computer Software	INTANGPLT							
31	RBO	Capitalized Interest	TOTPLTNET	63	4,486	67,168	71,197	13,136	8,344	54
32	RBO	NJ Corporate Business Tax	TOTPLTNET	1,294	91,700	1,372,948	1,455,292	268,504	170,555	1,111
33	RBO	Defrd Tax & Consolidated Tax Adjustment	DEPREXP	(362,036)	(25,375,111)	(390,188,181)	(406,476,533)	(74,038,523)	(46,032,658)	(826,506)
34	RBO	Total Deferred Income Taxes and Credits		(358,016)	(25,091,851)	(385,876,081)	(401,953,643)	(73,211,295)	(45,517,164)	(821,173)
35	RBO									
36	RBO	TOTAL DEDUCTIONS TO RATE BASE		(389,188)	(26,126,832)	(405,323,116)	(421,940,373)	(77,525,662)	(47,830,213)	(921,250)
37	RBO									
38	RBO									
39	RBO	TOTAL RATE BASE		2,214,624	133,309,963	2,012,626,362	2,022,581,857	377,880,185	239,503,489	2,469,479

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION							
				Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	REV	OPERATING REVENUES									
2	REV										
3	REV	SALES REVENUES									
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,862,881,345	817,837,432	4,371,623	23,721,865	34,174,203	146,591	701,978	66,086,163
5	REV	Not Used	not_used	0	0	0	0	0	0	0	0
6	REV	Not Used	not_used	0	0	0	0	0	0	0	0
7	REV	TOTAL SALES OF ELECTRICITY		1,862,881,345	817,837,432	4,371,623	23,721,865	34,174,203	146,591	701,978	66,086,163
8	REV										
9	REV	OTHER OPERATING REVENUES									
10	REV	450-Forfeited Discounts	REVLATEP	3,653,078	0	0	0	0	0	2,800	0
11	REV	456-Other Electric Revenues	TOTREV	21,451,361	9,399,091	50,241	272,626	392,751	1,685	8,100	759,503
12	REV	Not Used	not_used	0	0	0	0	0	0	0	0
13	REV	Not Used	not_used	0	0	0	0	0	0	0	0
14	REV	TOTAL OTHER OPERATING REV		25,104,439	9,399,091	50,241	272,626	392,751	1,685	10,900	759,503
15	REV										
16	REV	OTHER REVENUE SOURCES									
17	REV	Not Used	not_used	0	0	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0	0	0
19	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	0
20	REV										
21	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	0
22	REV										
23	REV	TOTAL OPERATING REVENUES		1,887,985,784	827,236,523	4,421,864	23,994,492	34,566,954	148,276	712,878	66,845,666

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	REV	OPERATING REVENUES								
2	REV									
3	REV	SALES REVENUES								
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		730,955	26,795,398	384,902,021	379,469,998	72,824,417	48,193,633	2,925,067
5	REV	Not Used	not_used	0	0	0	0	0	0	0
6	REV	Not Used	not_used	0	0	0	0	0	0	0
7	REV	TOTAL SALES OF ELECTRICITY		730,955	26,795,398	384,902,021	379,469,998	72,824,417	48,193,633	2,925,067
8	REV									
9	REV	OTHER OPERATING REVENUES								
10	REV	450-Forfeited Discounts	REVLATEP	0	106,884	1,535,333	1,513,665	290,489	192,239	11,668
11	REV	456-Other Electric Revenues	TOTREV	8,401	309,178	4,441,176	4,378,499	840,281	556,080	33,751
12	REV	Not Used	not_used	0	0	0	0	0	0	0
13	REV	Not Used	not_used	0	0	0	0	0	0	0
14	REV	TOTAL OTHER OPERATING REV		8,401	416,062	5,976,509	5,892,164	1,130,770	748,319	45,419
15	REV									
16	REV	OTHER REVENUE SOURCES								
17	REV	Not Used	not_used	0	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0	0
19	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0
20	REV									
21	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
22	REV									
23	REV	TOTAL OPERATING REVENUES		739,355	27,211,460	390,878,529	385,362,162	73,955,188	48,941,952	2,970,485

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION							
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	E	OPERATION & MAINTENANCE EXPENSE								
2	E	PRODUCTION EXPENSE								
3	E	E500-E557 Production Expenses								
4	E	Not Used	not_used	0	0	0	0	0	0	0
5	E	Total Production Expense		0	0	0	0	0	0	0
6	E	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0
7	E									
8	E	TRANSMISSION EXPENSES								
9	E	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0
10	E	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0
11	E									
12	E	DISTRIBUTION EXPENSES								
13	E	Operation								
14	E	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0
15	E	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0
16	E	E582 Station Expenses	E362PLT	2,539,578	1,002,546	5,026	12,646	21	793	10,309
17	E	E583 OH Line Expenses	E365PLT	4,195,894	1,752,738	8,635	21,972	35	1,381	20,424
18	E	E584 Underground Line Expenses	E367PLT	6,199,909	2,691,919	13,301	34,011	604	2,122	37,183
19	E	E585 Street Lighting and System Expenses	E373PLT	173,106	4,818	30	234	400	2	4
20	E	E586 Meter Expenses								
21	E	- Basic portion (minimum size)	METERPLT_07	5,865,310	4,892,223	15,762	26,334	4,157	65	1,790
22	E	- Excess portion	not_used	0	0	0	0	0	0	0
23	E	E587 Customer Installations Expenses	MTROMMIN_07							
24	E	-E587 Customer Installation Expenses - Local	CUSTAVG_04	-1,314,125	-1,119,615	-3,890	-6,498	-371	-6	-442
25	E	-E587 Customer Installation Expenses - System	CUSTAVG_04	-1,314,125	-1,119,615	-3,890	-6,498	-371	-6	-442
26	E	E588 Miscellaneous Distribution Expenses	DISTEXPO	35,897,260	17,799,821	76,809	180,525	9,832	129	11,434
27	E	E589 Rents	DISTPLT	1,330,133	519,792	3,191	24,096	40,969	174	399
28	E	Total Distribution Operation		53,572,940	26,424,628	114,975	286,822	55,278	362	17,040
29	E	Maintenance								
30	E	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0
31	E	E591 Maint of Structures	E360PLT	12,325,542	4,865,739	24,392	61,377	103	3,851	50,035
32	E	E592 Maint of Station Equipment	E362PLT	17,215,431	6,796,115	34,069	85,728	144	2	5,379
33	E	E593 Maint of Overhead Lines								
34	E	- Direct assigned - BPL poles	DIR_BPL_02	40,988	0	0	0	0	0	40,988
35	E	- Direct assigned - PSAL poles	DIR_PSAL_02	118,210	0	0	0	0	0	0
36	E	- all other O&M	E365PLT	56,305,216	23,520,203	115,872	294,848	475	6	18,528
37	E	E594.0 Maint of Underground Lines	E367PLT	20,076,605	8,716,997	43,071	110,135	1,956	10	6,871
38	E	Not used	not_used	0	0	0	0	0	0	0
39	E	E595 Maint of Line Transformers - Energy Related Local	KWH_SEC_10	2,207,903	934,630	6,383	13,325	40	0	812
40	E	E595 Maint of Line Transformers - Demand Related Local	CP_SEC_04	1,997,626	997,003	3,210	10,960	0	0	713
41	E	E596 Maint of Street Lighting & Signal Systems								
42	E	- BPL luminaires	DIR_BPL_02	8,123,869	0	0	0	0	0	8,123,869
43	E	- BPL-POF luminaires	DIR_BPLPOF_02	340,052	0	0	0	0	0	0
44	E	- PSAL luminaires	DIR_PSAL_02	3,594,664	0	0	0	0	0	0
45	E	E597 Maint of Meters								
46	E	- Load profiling meters O&M	KWHMETERX_04	0	0	0	0	0	0	0
47	E	- Basic portion (minimum size)	METERPLTXPR	858,670	515,496	1,791	2,992	403	6	203
48	E	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0
49	E	E598 Other Dist Maint Exp	DISTEXPM	1,231,542	463,272	2,287	5,791	31	0	363
50	E	Total Distribution Maintenance		124,436,319	46,809,455	231,075	585,156	3,152	26	36,720

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	E	OPERATION & MAINTENANCE EXPENSE								
2	E	PRODUCTION EXPENSE								
3	E	E500-E557 Production Expenses								
4	E	Not Used	not_used	0	0	0	0	0	0	0
5	E	Total Production Expense		0	0	0	0	0	0	0
6	E	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0
7	E									
8	E	TRANSMISSION EXPENSES								
9	E	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0
10	E	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0
11	E									
12	E	DISTRIBUTION EXPENSES								
13	E	Operation								
14	E	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0
15	E	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0
16	E	E582 Station Expenses	E362PLT	557	5,004	539,988	610,479	167,254	184,953	0
17	E	E583 OH Line Expenses	E365PLT	927	17,782	944,382	1,053,521	274,189	99,907	0
18	E	E584 Underground Line Expenses	E367PLT	1,433	16,855	1,450,438	1,620,787	255,120	76,133	0
19	E	E585 Street Lighting and System Expenses	E373PLT	3	42,594	2,659	2,911	523	321	0
20	E	E586 Meter Expenses								
21	E	- Basic portion (minimum size)	METERPLT_07	0	0	788,936	69,459	18,133	32,280	16,172
22	E	- Excess portion	not_used	0	0	0	0	0	0	0
23	E	E587 Customer Installations Expenses	MTROMMIN_07							
24	E	-E587 Customer Installation Expenses - Local	CUSTAVG_04	-50	-13,196	-161,392	-5,335	-444	-109	-15
25	E	-E587 Customer Installation Expenses - System	CUSTAVG_04	-50	-13,196	-161,392	-5,335	-444	-109	-15
26	E	E588 Miscellaneous Distribution Expenses	DISTEXPO	6,193	122,641	7,474,858	7,349,384	1,568,775	863,912	35,452
27	E	E589 Rents	DISTPLT	265	18,729	286,101	299,821	54,531	33,136	37
28	E	Total Distribution Operation		9,278	197,213	11,164,580	10,995,693	2,337,635	1,290,423	51,631
29	E	Maintenance								
30	E	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0
31	E	E591 Maint of Structures	E360PLT	2,705	24,288	2,620,770	2,962,886	811,745	897,649	0
32	E	E592 Maint of Station Equipment	E362PLT	3,778	33,924	3,660,503	4,138,346	1,133,787	1,253,772	0
33	E	E593 Maint of Overhead Lines								
34	E	- Direct assigned - BPL poles	DIR_BPL_02	0	0	0	0	0	0	0
35	E	- Direct assigned - PSAL poles	DIR_PSAL_02	0	118,210	0	0	0	0	0
36	E	- all other O&M	E365PLT	12,442	238,623	12,672,777	14,137,323	3,679,376	1,340,665	0
37	E	E594.0 Maint of Underground Lines	E367PLT	4,642	54,579	4,696,823	5,248,449	826,132	246,536	0
38	E	Not used	not_used	0	0	0	0	0	0	0
39	E	E595 Maint of Line Transformers - Energy Related Local	KWH_SEC_10	1,046	9,392	499,742	723,185	0	0	0
40	E	E595 Maint of Line Transformers - Demand Related Local	CP_SEC_04	0	0	540,863	444,877	0	0	0
41	E	E596 Maint of Street Lighting & Signal Systems								
42	E	- BPL luminaires	DIR_BPL_02	0	0	0	0	0	0	0
43	E	- BPL-POF luminaires	DIR_BPLPOF_02	340,052	0	0	0	0	0	0
44	E	- PSAL luminaires	DIR_PSAL_02	0	3,594,664	0	0	0	0	0
45	E	E597 Maint of Meters								
46	E	- Load profiling meters O&M	KWHMETERX_04	0	0	0	0	0	0	0
47	E	- Basic portion (minimum size)	METERPLTXPR	0	0	269,199	41,633	19,584	6,653	709
48	E	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0
49	E	E598 Other Dist Maint Exp	DISTEXPM	3,645	40,720	249,504	276,853	64,680	37,437	7
50	E	Total Distribution Maintenance		368,309	4,114,401	25,210,180	27,973,551	6,535,305	3,782,713	716

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
101	E	- Utility work related	UTILWORK_04	1,163,089	850,371	2,718	5,801	71	1	392	5,813
102	E	- Acct Maint related	ACCTMAINT_06	689,620	574,428	1,996	3,334	182	3	216	164
103	E	- Not used	not_used	0	0	0	0	0	0	0	0
104	E	- Not used	not_used	0	0	0	0	0	0	0	0
105	E	- Not used	not_used	0	0	0	0	0	0	0	0
106	E	- Not used	not_used	0	0	0	0	0	0	0	0
107	E	- Remaining	BILLING_06	220,028	159,025	552	923	11	0	13	667
108	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		5,318,001	4,196,182	14,170	25,852	936	14	1,649	11,564
109	E										
110	E										
111	E										
112	E	OPERATION & MAINTENANCE EXPENSE CONTINUED									
113	E										
114	E	SALES EXPENSES									
115	E	E911-E916 Sales Expenses									
116	E	- Sales	SALES_06	0	0	0	0	0	0	0	0
117	E	- Billing related	BILLING_06	0	0	0	0	0	0	0	0
118	E	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0
119	E	- Utility work related	UTILWORK_04	40,922	29,919	96	204	2	0	14	205
120	E	- Remaining	UTILWORK_04	0	0	0	0	0	0	0	0
121	E	- Clause	not_used	0	0	0	0	0	0	0	0
122	E	SALES EXPENSES TOTAL (ACCT 916)		40,922	29,919	96	204	2	0	14	205
123	E										
124	E	TOTAL OPER & MAINT EXCL A&G		277,762,244	132,091,145	629,833	1,357,561	68,021	533	172,961	9,762,077
125	E										
126	E	ADMINISTRATIVE & GENERAL EXPENSE									
127	E	E920 A&G Salaries	REVREQ	5,694,688	2,500,067	13,364	72,516	104,468	448	2,146	202,020
128	E	E921 Office Supplies & Exp	REVREQ	622,444	273,264	1,461	7,926	11,419	49	235	22,081
129	E	E923 Outside Services Employed	DISTPLT	68,020,983	26,581,387	163,188	1,232,214	2,095,107	8,907	20,425	2,500,159
130	E	E924 Property Insurance	TOTPLT	1,802,573	709,496	4,338	32,318	54,733	233	567	65,411
131	E	E925 Injuries & Damages	LABOR	14,161,029	7,171,933	32,705	64,222	3,722	37	9,092	538,939
132	E	E926 Employee Pension & Benefits	LABOR	-77,966,713	-39,486,679	-180,064	-353,590	-20,494	-202	-50,058	-2,967,248
133	E	E928 Regulatory Comm Exp	REVREQ	15,042,373	6,603,864	35,300	191,549	275,949	1,184	5,668	533,632
134	E	E929 Duplicate Charges - credit	REVLPLS	-3,363,888	0	0	0	0	0	0	0
135	E	E930.1 General Advertising Expenses	CUSTAVG_04	2,277,517	1,940,410	6,741	11,263	642	10	766	4,789
136	E	E930.2 Misc General Expenses	DISTPLT	2,932,568	1,145,995	7,035	53,124	90,326	384	881	107,789
137	E	E931 Rents	DISTPLT	4,471,819	1,747,507	10,728	81,008	137,736	586	1,343	164,365
138	E	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0	0
139	E	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0	0
140	E	Not Used	not_used	0	0	0	0	0	0	0	0
141	E	TOTAL A&G EXPENSE		33,695,393	9,187,244	94,796	1,392,549	2,753,608	11,635	-8,937	1,171,937
142	E										
143	E	TOTAL OPERATION & MAINTENANCE EXPENSES		311,457,637	141,278,389	724,630	2,750,111	2,821,629	12,168	164,024	10,934,014

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						HTS-Sub	HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	(14)		
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
101	E	- Utility work related	UTILWORK_04	108	15,771	260,539	19,237	1,737	487	41
102	E	- Acct Maint related	ACCTMAINT_06	3	782	86,103	20,253	1,687	414	56
103	E	- Not used	not_used	0	0	0	0	0	0	0
104	E	- Not used	not_used	0	0	0	0	0	0	0
105	E	- Not used	not_used	0	0	0	0	0	0	0
106	E	- Not used	not_used	0	0	0	0	0	0	0
107	E	- Remaining	BILLING_06	12	3,186	38,970	15,064	1,255	308	41
108	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		214	34,498	876,964	140,606	11,945	3,040	367
109	E									
110	E									
111	E									
112	E	OPERATION & MAINTENANCE EXPENSE CONTINUED								
113	E									
114	E	SALES EXPENSES								
115	E	E911-E916 Sales Expenses								
116	E	- Sales	SALES_06	0	0	0	0	0	0	0
117	E	- Billing related	BILLING_06	0	0	0	0	0	0	0
118	E	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0
119	E	- Utility work related	UTILWORK_04	4	555	9,167	677	61	17	1
120	E	- Remaining	UTILWORK_04	0	0	0	0	0	0	0
121	E	- Clause	not_used	0	0	0	0	0	0	0
122	E	SALES EXPENSES TOTAL (ACCT 916)		4	555	9,167	677	61	17	1
123	E									
124	E	TOTAL OPER & MAINT EXCL A&G		392,282	4,954,833	55,751,578	50,402,464	11,368,248	8,942,987	1,867,720
125	E									
126	E	ADMINISTRATIVE & GENERAL EXPENSE								
127	E	E920 A&G Salaries	REVREQ	2,234	81,912	1,176,616	1,160,011	222,619	147,324	8,942
128	E	E921 Office Supplies & Exp	REVREQ	244	8,953	128,607	126,792	24,333	16,103	977
129	E	E923 Outside Services Employed	DISTPLT	13,574	957,750	14,630,793	15,332,416	2,788,625	1,694,535	1,905
130	E	E924 Property Insurance	TOTPLT	359	25,200	386,880	403,640	73,495	45,342	561
131	E	E925 Injuries & Damages	LABOR	2,094	232,843	2,505,054	2,647,907	465,037	383,357	104,089
132	E	E926 Employee Pension & Benefits	LABOR	-11,528	-1,281,967	-13,792,136	-14,578,643	-2,560,364	-2,110,657	-573,084
133	E	E928 Regulatory Comm Exp	REVREQ	5,902	216,367	3,108,002	3,064,140	588,042	389,153	23,619
134	E	E929 Duplicate Charges - credit	REVLPLS	0	0	0	-3,363,888	0	0	0
135	E	E930.1 General Advertising Expenses	CUSTAVG_04	87	22,870	279,709	9,245	770	189	25
136	E	E930.2 Misc General Expenses	DISTPLT	585	41,291	630,773	661,022	120,225	73,056	82
137	E	E931 Rents	DISTPLT	892	62,964	961,854	1,007,980	183,329	111,402	125
138	E	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0
139	E	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
140	E	Not Used	not_used	0	0	0	0	0	0	0
141	E	TOTAL A&G EXPENSE		14,444	368,183	10,016,153	6,470,623	1,906,111	749,804	-432,758
142	E									
143	E	TOTAL OPERATION & MAINTENANCE EXPENSES		406,726	5,323,015	65,767,731	56,873,087	13,274,358	9,692,791	1,434,962

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES									
2	DE										
3	DE	E403 DEPRECIATION EXPENSE									
4	DE	Production Plant	not_used	0	0	0	0	0	0	0	
5	DE	Transmission Plant	not_used	0	0	0	0	0	0	0	
6	DE	Distribution Plant	DISTPLT	257,769,144	100,731,583	618,410	4,669,539	7,939,520	33,752	77,400	9,474,485
7	DE	General Plant	GENPLT	19,786,964	7,586,813	47,688	368,609	630,527	2,677	5,985	752,817
8	DE	Common Plant	COMPLT	9,215,747	4,928,718	25,149	78,726	79,070	343	8,818	117,267
9	DE	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		286,771,855	113,247,114	691,247	5,116,873	8,649,117	36,772	92,204	10,344,570
11	DE										
12	DE	E404.3 AMORT OF OTHER LIMITED TERM PLANT									
13	DE	not used	not_used	0	0	0	0	0	0	0	
14	DE	Distribution Delivery Related	DISTPLTXMTR	6,072,872	2,328,490	14,636	113,131	193,517	822	1,837	231,049
15	DE	Meter Reading	MRCOST_07	492,670	387,839	1,347	2,251	26	0	31	0
16	DE	Customer Service related	CUSTSVSX	14,826,022	8,746,911	42,181	72,170	1,426	22	17,722	51,882
17	DE	not used	not_used	0	0	0	0	0	0	0	
18	DE	not used	not_used	0	0	0	0	0	0	0	
19	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		21,391,564	11,463,240	58,165	187,552	194,968	844	19,589	282,931
20	DE										
21	DE	E407 AMORT OF PROPERTY LOSSES									
22	DE	Regulatory assets	KWHMETER_04	0	0	0	0	0	0	0	
23	DE	Securitization amortization	not_used	0	0	0	0	0	0	0	
24	DE	not used	not_used	0	0	0	0	0	0	0	
25	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0	0	
26	DE										
27	DE	TOTAL AMORTIZATION EXPENSE		21,391,564	11,463,240	58,165	187,552	194,968	844	19,589	282,931
28	DE										
29	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		308,163,419	124,710,354	749,412	5,304,425	8,844,086	37,616	111,794	10,627,501

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage	
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES									
2	DE										
3	DE	E403 DEPRECIATION EXPENSE									
4	DE	Production Plant	not_used	0	0	0	0	0	0	0	
5	DE	Transmission Plant	not_used	0	0	0	0	0	0	0	
6	DE	Distribution Plant	DISTPLT	51,439	3,629,444	55,444,171	58,103,010	10,567,643	6,421,529	7,217	
7	DE	General Plant	GENPLT	4,087	288,386	4,187,658	4,583,028	823,833	504,855	0	
8	DE	Common Plant	COMPLT	1,504	79,403	1,832,852	1,344,477	271,498	324,944	122,979	
9	DE	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	
10	DE	TOTAL DEPRECIATION EXPENSE			57,030	3,997,233	61,464,680	64,030,515	11,662,973	7,251,328	130,196
11	DE										
12	DE	E404.3 AMORT OF OTHER LIMITED TERM PLANT									
13	DE	not used	not_used	0	0	0	0	0	0	0	
14	DE	Distribution Delivery Related	DISTPLTXMTR	1,254	88,509	1,285,245	1,406,590	252,845	154,946	0	
15	DE	Meter Reading	MRCOST_07	0	0	95,041	5,544	462	113	15	
16	DE	Customer Service related	CUSTSVSX	2,184	95,557	2,879,744	1,699,886	371,014	575,399	269,925	
17	DE	not used	not_used	0	0	0	0	0	0	0	
18	DE	not used	not_used	0	0	0	0	0	0	0	
19	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT			3,439	184,066	4,260,031	3,112,020	624,321	730,459	269,940
20	DE										
21	DE	E407 AMORT OF PROPERTY LOSSES									
22	DE	Regulatory assets	KWHMETER_04	0	0	0	0	0	0	0	
23	DE	Securitization amortization	not_used	0	0	0	0	0	0	0	
24	DE	not used	not_used	0	0	0	0	0	0	0	
25	DE	TOTAL AMORT OF PROPERTY LOSSES			0	0	0	0	0	0	0
26	DE										
27	DE	TOTAL AMORTIZATION EXPENSE			3,439	184,066	4,260,031	3,112,020	624,321	730,459	269,940
28	DE										
29	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES			60,469	4,181,299	65,724,711	67,142,535	12,287,294	7,981,787	400,136

PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION BASIS								BPL
				Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51	EO	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	311,457,637	141,278,389	724,630	2,750,111	2,821,629	12,168	164,024	10,934,014
52	EO	DEPRECIATION & AMORTIZATION EXPENSE	CALCULATED	308,163,419	124,710,354	749,412	5,304,425	8,844,086	37,616	111,794	10,627,501
53	EO	OTHER OPERATING EXPENSES	CALCULATED	72,010,790	41,102,301	180,319	731,573	936,830	4,276	29,379	1,846,701
54	EO	NET OPERATING INCOME BEFORE TAXES		1,196,353,939	520,145,478	2,767,503	15,208,382	21,964,410	94,216	407,681	43,437,450
55	EO	LESS:									
56	EO	E427 - E432 INTEREST CHARGES	TOTPLTNET	(137,585,275)	(54,367,739)	(316,659)	(2,033,976)	(3,160,676)	(13,442)	(42,844)	(5,146,593)
57	EO	TOTAL OPERATING INCOME BEFORE TAXES		1,333,939,214	574,513,217	3,084,162	17,242,359	25,125,086	107,658	450,525	48,584,043
58	EO	Adjustment Reclassification Minus	ADJEXP_04	-17,563	-10,963	-42	-77	0	0	-7	-674
59	EO	Adjustment Reclassification Plus	ADJ_Plus_04	17,563	0	0	0	7,136	111	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-		ALLOCATION									
LINE NO.	SCH NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	TI	[TI] DEVELOPMENT OF INCOME TAXES									
2	TI										
3	TI	[TI] TAX ADJUSTMENTS - FEDERAL									
4	TI	[TI][Fed Tax Adj.] Additional Expenses on Rental Property	TOTPLT	-108,083	-42,542	-260	-1,938	-3,282	-14	-34	-3,922
5	TI	[TI][Fed Tax Adj.] Additional Rental Income - NJ Properties	TOTPLT	16,349	6,435	39	293	496	2	5	593
6	TI	[TI][Fed Tax Adj.] Amort of Def Gain on Sale of Services Asse	not_used	0	0	0	0	0	0	0	0
7	TI	[TI][Fed Tax Adj.] Amort of Deferred Gain on Sale of Generati	not_used	0	0	0	0	0	0	0	0
8	TI	[TI][Fed Tax Adj.] Amortization of Reacquisition of Pref Stock	TOTPLT	11,771	4,633	28	211	357	2	4	427
9	TI	[TI][Fed Tax Adj.] CECL Reserve	not_used	0	0	0	0	0	0	0	0
10	TI	[TI][Fed Tax Adj.] CEF- EC AMI	TOTPLT	-20,866,765	-8,213,195	-50,216	-374,115	-633,590	-2,694	-6,560	-757,205
11	TI	[TI][Fed Tax Adj.] CEF- EV Deferral	TOTPLT	-1,855,840	-730,462	-4,466	-33,273	-56,350	-240	-583	-67,344
12	TI	[TI][Fed Tax Adj.] Clause - Demographic Studies	not_used	0	0	0	0	0	0	0	0
13	TI	[TI][Fed Tax Adj.] Clause - Navigant Studies	not_used	0	0	0	0	0	0	0	0
14	TI	[TI][Fed Tax Adj.] Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0	0
15	TI	[TI][Fed Tax Adj.] Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0	0
16	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Book	LABOR	-1,117,127	-565,775	-2,580	-5,066	-294	-3	-717	-42,515
17	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Tax	LABOR	-58,279	-29,516	-135	-264	-15	0	-37	-2,218
18	TI	[TI][Fed Tax Adj.] COVID Deferrals	not_used	0	0	0	0	0	0	0	0
19	TI	[TI][Fed Tax Adj.] Current SHARE -- FT	DEPREXP	-11,513,122	-4,546,568	-27,752	-205,429	-347,239	-1,476	-3,702	-415,307
20	TI	[TI][Fed Tax Adj.] Customer Advances	TOTPLTNET	4,645,423	1,835,670	10,692	68,675	106,717	454	1,447	173,769
21	TI	[TI][Fed Tax Adj.] Customer Connection Fees (Contributions in	TOTPLTNET	6,684,538	2,641,440	15,385	98,820	153,560	653	2,082	250,046
22	TI	[TI][Fed Tax Adj.] Deduction for Retention Payments (c)	LABOR	-5,352	-2,710	-12	-24	-1	0	-3	-204
23	TI	[TI][Fed Tax Adj.] Deferred Employer ER FICA	LABOR	-7,086,760	-3,589,129	-16,367	-32,139	-1,863	-18	-4,550	-269,707
24	TI	[TI][Fed Tax Adj.] Diesel Fuel Tax Credit	TOTPLT	82	32	0	1	2	0	0	3
25	TI	[TI][Fed Tax Adj.] Entertainment (100%)	LABOR	38,419	19,458	89	174	10	0	25	1,462
26	TI	[TI][Fed Tax Adj.] FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0	0
27	TI	[TI][Fed Tax Adj.] Fed Amort of Deferred Gain on Sale of Gen	not_used	0	0	0	0	0	0	0	0
28	TI	[TI][Fed Tax Adj.] Injuries & Damages - FT	TOTPLT	1,298,774	511,200	3,126	23,285	39,435	168	408	47,129
29	TI	[TI][Fed Tax Adj.] Line Pack Adjustment	not_used	0	0	0	0	0	0	0	0
30	TI	[TI][Fed Tax Adj.] Plant Related	DEPREXP	-33,454,683	-13,211,361	-80,641	-596,932	-1,009,002	-4,290	-10,757	-1,206,793
31	TI	[TI][Fed Tax Adj.] Previously Deducted Amort - Reacquired Bc	not_used	0	0	0	0	0	0	0	0
32	TI	[TI][Fed Tax Adj.] Qualified Transportation Fringe	LABOR	162,269	82,182	375	736	43	0	104	6,176
33	TI	[TI][Fed Tax Adj.] R & D Credits CF	not_used	0	0	0	0	0	0	0	0
34	TI	[TI][Fed Tax Adj.] R&D Expenditure	TOTPLT	-5,622	-2,213	-14	-101	-171	-1	-2	-204
35	TI	[TI][Fed Tax Adj.] Rabbi Trust	not_used	0	0	0	0	0	0	0	0
36	TI	[TI][Fed Tax Adj.] RE - Lease Liability	TOTPLT	-236,259	-92,992	-569	-4,236	-7,174	-30	-74	-8,573
37	TI	[TI][Fed Tax Adj.] RE - ROU Lease Asset	TOTPLT	319,172	125,627	768	5,722	9,691	41	100	11,582
38	TI	[TI][Fed Tax Adj.] Reversal of Book Income from Partnerships	TOTPLT	42,165	16,596	101	756	1,280	5	13	1,530
39	TI	[TI][Fed Tax Adj.] Severance Pay (nc)	LABOR	154,681	78,339	357	702	41	0	99	5,887
40	TI	[TI][Fed Tax Adj.] State NOL CF (c)	DEPREXP	17,908,279	7,072,036	43,167	319,538	540,119	2,296	5,758	645,996
41	TI	[TI][Fed Tax Adj.] Tax Net Bad Debt Writeoffs - FT	TOTPLT	-460,907	-181,414	-1,109	-8,263	-13,995	-59	-145	-16,725
42	TI	[TI][Fed Tax Adj.] Unicap book/tax inventory FS	not_used	0	0	0	0	0	0	0	0
43	TI	[TI][Fed Tax Adj.] Unrealized G/L on Equity Securities	TOTPLT	125,367	49,345	302	2,248	3,807	16	39	4,549
44	TI	[TI][Fed Tax Adj.] Stock-Based Compensation - Reverse Book	TOTPLTNET	-328,125	-129,661	-755	-4,851	-7,538	-32	-102	-12,274
45	TI	[TI][Fed Tax Adj.] GainState LILOAudit Refunds not yet receiv	TOTPLTNET	0	0	0	0	0	0	0	0
46	TI	[TI][Fed Tax Adj.] Repair Allowance	TOTPLT	0	0	0	0	0	0	0	0
47	TI	[TI][Fed Tax Adj.] Uncollectible Accounts	REVREQ	0	0	0	0	0	0	0	0
48	TI	[TI][Fed Tax Adj.] Injuries and Damages ;	TOTPLT	0	0	0	0	0	0	0	0
49	TI	[TI][Fed Tax Adj.] Diesel Fuel Credit	not_used	0	0	0	0	0	0	0	0
50	TI	[TI][Fed Tax Adj.] Partnership Income/Loss (nc)	TOTPLT	-42,165	-16,596	-101	-756	-1,280	-5	-13	-1,530

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL-Secondary (12)	LPL-Primary (13)	HTS-Sub (14)	HTS-High Voltage (15)
1	TI	[TI] DEVELOPMENT OF INCOME TAXES								
2	TI									
3	TI	[TI] TAX ADJUSTMENTS - FEDERAL								
4	TI	[TI][Fed Tax Adj.] Additional Expenses on Rental Property	TOTPLT	-22	-1,511	-23,198	-24,203	-4,407	-2,719	-34
5	TI	[TI][Fed Tax Adj.] Additional Rental Income - NJ Properties	TOTPLT	3	229	3,509	3,661	667	411	5
6	TI	[TI][Fed Tax Adj.] Amort of Def Gain on Sale of Services Asse	not_used	0	0	0	0	0	0	0
7	TI	[TI][Fed Tax Adj.] Amort of Deferred Gain on Sale of Generati	not_used	0	0	0	0	0	0	0
8	TI	[TI][Fed Tax Adj.] Amortization of Reacquisition of Pref Stock	TOTPLT	2	165	2,526	2,636	480	296	4
9	TI	[TI][Fed Tax Adj.] CECL Reserve	not_used	0	0	0	0	0	0	0
10	TI	[TI][Fed Tax Adj.] CEF- EC AMI	TOTPLT	-4,153	-291,723	-4,478,562	-4,672,579	-850,789	-524,885	-6,499
11	TI	[TI][Fed Tax Adj.] CEF- EV Deferral	TOTPLT	-369	-25,945	-398,313	-415,568	-75,667	-46,682	-578
12	TI	[TI][Fed Tax Adj.] Clause - Demographic Studies	not_used	0	0	0	0	0	0	0
13	TI	[TI][Fed Tax Adj.] Clause - Navigant Studies	not_used	0	0	0	0	0	0	0
14	TI	[TI][Fed Tax Adj.] Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0
15	TI	[TI][Fed Tax Adj.] Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0
16	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Book	LABOR	-165	-18,368	-197,617	-208,887	-36,686	-30,242	-8,211
17	TI	[TI][Fed Tax Adj.] Company Owned Life Insurance - Tax	LABOR	-9	-958	-10,309	-10,897	-1,914	-1,578	-428
18	TI	[TI][Fed Tax Adj.] COVID Deferrals	not_used	0	0	0	0	0	0	0
19	TI	[TI][Fed Tax Adj.] Current SHARE -- FT	DEPREXP	-2,290	-160,478	-2,467,642	-2,570,654	-468,237	-291,121	-5,227
20	TI	[TI][Fed Tax Adj.] Customer Advances	TOTPLTNET	942	66,782	999,873	1,059,841	195,543	124,209	809
21	TI	[TI][Fed Tax Adj.] Customer Connection Fees (Contributions in	TOTPLTNET	1,356	96,096	1,438,768	1,525,060	281,377	178,731	1,164
22	TI	[TI][Fed Tax Adj.] Deduction for Retention Payments (c)	LABOR	-1	-88	-947	-1,001	-176	-145	-39
23	TI	[TI][Fed Tax Adj.] Deferred Employer ER FICA	LABOR	-1,048	-116,524	-1,253,632	-1,325,121	-232,723	-191,848	-52,090
24	TI	[TI][Fed Tax Adj.] Diesel Fuel Tax Credit	TOTPLT	0	1	18	18	3	2	0
25	TI	[TI][Fed Tax Adj.] Entertainment (100%)	LABOR	6	632	6,796	7,184	1,262	1,040	282
26	TI	[TI][Fed Tax Adj.] FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0
27	TI	[TI][Fed Tax Adj.] Fed Amort of Deferred Gain on Sale of Gen	not_used	0	0	0	0	0	0	0
28	TI	[TI][Fed Tax Adj.] Injuries & Damages - FT	TOTPLT	258	18,157	278,751	290,827	52,954	32,670	405
29	TI	[TI][Fed Tax Adj.] Line Pack Adjustment	not_used	0	0	0	0	0	0	0
30	TI	[TI][Fed Tax Adj.] Plant Related	DEPREXP	-6,653	-466,316	-7,170,444	-7,469,773	-1,360,597	-845,937	-15,189
31	TI	[TI][Fed Tax Adj.] Previously Deducted Amort - Reacquired Bc	not_used	0	0	0	0	0	0	0
32	TI	[TI][Fed Tax Adj.] Qualified Transportation Fringe	LABOR	24	2,668	28,705	30,342	5,329	4,393	1,193
33	TI	[TI][Fed Tax Adj.] R & D Credits CF	not_used	0	0	0	0	0	0	0
34	TI	[TI][Fed Tax Adj.] R&D Expenditure	TOTPLT	-1	-79	-1,207	-1,259	-229	-141	-2
35	TI	[TI][Fed Tax Adj.] Rabbi Trust	not_used	0	0	0	0	0	0	0
36	TI	[TI][Fed Tax Adj.] RE - Lease Liability	TOTPLT	-47	-3,303	-50,708	-52,904	-9,633	-5,943	-74
37	TI	[TI][Fed Tax Adj.] RE - ROU Lease Asset	TOTPLT	64	4,462	68,503	71,470	13,013	8,028	99
38	TI	[TI][Fed Tax Adj.] Reversal of Book Income from Partnerships	TOTPLT	8	589	9,050	9,442	1,719	1,061	13
39	TI	[TI][Fed Tax Adj.] Severance Pay (nc)	LABOR	23	2,543	27,363	28,923	5,080	4,187	1,137
40	TI	[TI][Fed Tax Adj.] State NOL CF (c)	DEPREXP	3,561	249,619	3,838,336	3,998,567	728,327	452,830	8,130
41	TI	[TI][Fed Tax Adj.] Tax Net Bad Debt Writeoffs - FT	TOTPLT	-92	-6,444	-98,923	-103,208	-18,792	-11,594	-144
42	TI	[TI][Fed Tax Adj.] Unicap book/tax inventory FS	not_used	0	0	0	0	0	0	0
43	TI	[TI][Fed Tax Adj.] Unrealized G/L on Equity Securities	TOTPLT	25	1,753	26,907	28,073	5,112	3,154	39
44	TI	[TI][Fed Tax Adj.] Stock-Based Compensation - Reverse Book	TOTPLTNET	-67	-4,717	-70,625	-74,861	-13,812	-8,773	-57
45	TI	[TI][Fed Tax Adj.] GainState LILOAudit Refunds not yet receiv	TOTPLTNET	0	0	0	0	0	0	0
46	TI	[TI][Fed Tax Adj.] Repair Allowance	TOTPLT	0	0	0	0	0	0	0
47	TI	[TI][Fed Tax Adj.] Uncollectible Accounts	REVREQ	0	0	0	0	0	0	0
48	TI	[TI][Fed Tax Adj.] Injuries and Damages ;	TOTPLT	0	0	0	0	0	0	0
49	TI	[TI][Fed Tax Adj.] Diesel Fuel Credit	not_used	0	0	0	0	0	0	0
50	TI	[TI][Fed Tax Adj.] Partnership Income/Loss (nc)	TOTPLT	-8	-589	-9,050	-9,442	-1,719	-1,061	-13

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION							HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
51	TI	[TI][Fed Tax Adj.] Meals and Entertainment (50%)	LABOR	-62	-6,863	-73,833	-78,043	-13,706	-11,299	-3,068	
52	TI	[TI][Fed Tax Adj.] Company owned life insurance	LABOR	0	0	0	0	0	0	0	
53	TI	[TI][Fed Tax Adj.] ESOP/401(k) Cash Dividends	TOTPLTNET	-209	-14,841	-222,201	-235,528	-43,455	-27,603	-180	
54	TI	[TI][Fed Tax Adj.] Medicare Subsidy	LABOR	0	0	0	0	0	0	0	
55	TI	[TI][Fed Tax Adj.] Dividends Received Deduction-2	TOTPLTNET	0	0	0	0	0	0	0	
56	TI	[TI][Fed Tax Adj.] W-2 Earnings Exceeding \$1,000,000	LABOR	272	30,282	325,790	344,368	60,479	49,857	13,537	
57	TI	[TI][Fed Tax Adj.] Allowable Depreciation	DEPREXP	0	0	0	0	0	0	0	
58	TI	[TI][Fed Tax Adj.] Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	
59	TI	[TI][Fed Tax Adj.] Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0	
60	TI	[TI][Fed Tax Adj.] Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	
61	TI	[TI][Fed Tax Adj.] Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	
62	TI	[TI][Fed Tax Adj.] AFUDC / IDC - Debt	TOTPLT	-214	-15,052	-231,081	-241,092	-43,898	-27,083	-335	
63	TI	[TI][Fed Tax Adj.] Capitalized Interest - Section 263A	TOTPLT	669	47,020	721,862	753,134	137,132	84,602	1,048	
64	TI	[TI][Fed Tax Adj.] Cost of removal	TOTPLT	0	0	0	0	0	0	0	
65	TI	[TI][Fed Tax Adj.] Utility Commodity Costs	not_used	0	0	0	0	0	0	0	
66	TI	[TI][Fed Tax Adj.] RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	
67	TI	[TI][Fed Tax Adj.] SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	
68	TI	[TI][Fed Tax Adj.] Def Comp - Off/Dir/NOC (c)	LABOR	2	182	1,956	2,068	363	299	81	
69	TI	[TI][Fed Tax Adj.] Deduction of Securitization	not_used	0	0	0	0	0	0	0	
70	TI	[TI][Fed Tax Adj.] Additional Vacation Pay Adj (c)	LABOR	-51	-5,668	-60,976	-64,453	-11,319	-9,331	-2,534	
71	TI	[TI][Fed Tax Adj.] Third Party Claims	TOTPLT	17	1,221	18,747	19,559	3,561	2,197	27	
72	TI	[TI][Fed Tax Adj.] Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0	
73	TI	[TI][Fed Tax Adj.] Gain/loss bond reacq	not_used	0	0	0	0	0	0	0	
74	TI	[TI][Fed Tax Adj.] Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0	
75	TI	[TI][Fed Tax Adj.] Defer Dividend Equivalents/Restricted Stock	LABOR	0	0	0	0	0	0	0	
76	TI	[TI][Fed Tax Adj.] Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	
77	TI	[TI][Fed Tax Adj.] CIAC Tax Gross Up	TOTPLTNET	184	13,021	194,958	206,651	38,128	24,219	158	
78	TI	[TI][Fed Tax Adj.] FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0	
79	TI	[TI][Fed Tax Adj.] Pension	LABOR	-543	-60,376	-649,562	-686,604	-120,584	-99,405	-26,990	
80	TI	[TI][Fed Tax Adj.] OPEB	LABOR	-15,537	-1,727,781	-18,588,450	-19,648,470	-3,450,749	-2,844,653	-772,378	
81	TI	[TI][Fed Tax Adj.] Deferred Return on CIP II	TOTPLT	13	928	14,240	14,857	2,705	1,669	21	
82	TI	[TI][Fed Tax Adj.] Deferred Depreciation on CIP II	TOTPLT	10	733	11,259	11,747	2,139	1,320	16	
83	TI	[TI][Fed Tax Adj.] FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0	
84	TI	[TI][Fed Tax Adj.] Assessment by Board of Public Utilities of th	TOTPLTNET	18	1,310	19,619	20,796	3,837	2,437	16	
85	TI	[TI][Fed Tax Adj.] Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0	
86	TI	[TI][Fed Tax Adj.] Casualty Loss Deferred O&M	TOTPLTNET	227	16,109	241,184	255,650	47,168	29,961	195	
87	TI	[TI][Fed Tax Adj.] Performance Incentive Plan Adj (c)	TOTPLTNET	-212	-15,028	-224,994	-238,489	-44,002	-27,950	-182	
88	TI										
89	TI										
90	TI	[TI][Fed Tax Adj.] LCAPP	TOTPLTNET	0	0	0	0	0	0	0	
91	TI	[TI][Fed Tax Adj.] Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	
92	TI	[TI][Fed Tax Adj.] Penalties	not_used	0	0	0	0	0	0	0	
93	TI	[TI][Fed Tax Adj.] Restricted Stock - Permanent	TOTPLTNET	-17	-1,188	-17,782	-18,849	-3,478	-2,209	-14	
94	TI	[TI][Fed Tax Adj.] Environmental Accrual	TOTPLTNET	0	0	0	0	0	0	0	
95	TI	[TI][Fed Tax Adj.] Legal Reserves (nc)	TOTPLTNET	82	5,777	86,494	91,682	16,915	10,745	70	
96	TI	[TI][Fed Tax Adj.] Material & Supplies Reserve (c)	TOTPLT	21	1,498	22,996	23,992	4,369	2,695	33	
97	TI	[TI][Fed Tax Adj.] Lobbying Expenses	LABOR	0	0	0	0	0	0	0	
98	TI	[TI][Fed Tax Adj.] Bankruptcies and Accum Provision for Rent	TOTPLTNET	13	903	13,524	14,335	2,645	1,680	11	
99	TI	[TI][Fed Tax Adj.] Real Estate Taxes (nc)	TOTPLTNET	212	15,047	225,293	238,805	44,060	27,987	182	
100	TI	[TI][Fed Tax Adj.] Credits & Adjustments	TOTPLTNET	0	0	0	0	0	0	0	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	ALLOCATION							BPL
				Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
101	TI	[TI][Fed Tax Adj.] Miscellaneous	TOTPLT								
102	TI	[TI] TOTAL TAX ADJUSTMENTS - FEDERAL		-149,324,736	-71,833,233	-349,555	-1,166,162	-1,141,853	-5,024	-85,044	-5,603,458
103	TI										
104	TI	[TI] TAX ADJUSTMENTS - STATE									
105	TI	[TI] TEFA	TEFA_04	0	0	0	0	0	0	0	0
106	TI	[TI] Federal Depreciation Reversal	DEPREXP	72,042,765	28,449,916	173,655	1,285,460	2,172,829	9,238	23,164	2,598,761
107	TI	[TI] State Tax Depreciation	DEPREXP	36,681,624	14,485,690	88,419	654,511	1,106,328	4,704	11,794	1,323,197
108	TI	[Electric] Not Used_42	not_used	0	0	0	0	0	0	0	0
109	TI	[TI] TOTAL TAX ADJUSTMENTS - STATE		108,724,389	42,935,606	262,074	1,939,971	3,279,157	13,941	34,958	3,921,958
110	TI										
111	TI	[TI] TAXABLE NET INCOME - STATE		1,293,338,867	545,615,590	2,996,682	18,016,168	27,262,390	116,575	400,439	46,902,543
112	TI	[TI] State Tax Liability		116,400,498	49,105,403	269,701	1,621,455	2,453,615	10,492	36,040	4,221,229
113	TI	[TI] Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0	0
114	TI	[TI] TOTAL STATE INCOME TAX LIABILITY		116,400,498	49,105,403	269,701	1,621,455	2,453,615	10,492	36,040	4,221,229
115	TI										
116	TI	[TI] TAXABLE NET INCOME - FEDERAL		1,068,213,981	453,574,581	2,464,907	14,454,742	21,529,618	92,142	329,442	38,759,356
117	TI	[TI] Federal Tax Liability		224,324,936	95,250,662	517,630	3,035,496	4,521,220	19,350	69,183	8,139,465
118	TI	[Electric] Not Used_43	not_used	0	0	0	0	0	0	0	0
119	TI	[Electric] Not Used_44	not_used	0	0	0	0	0	0	0	0
120	TI	[TI] TOTAL FEDERAL INCOME TAX LIABILITY		224,324,936	95,250,662	517,630	3,035,496	4,521,220	19,350	69,183	8,139,465
121	TI										
122	TI	[TI] TOTAL INCOME TAX EXPENSE		340,725,434	144,356,065	787,332	4,656,951	6,974,835	29,842	105,222	12,360,694
123	TI										
124	TI										
125	TI										
126	TI										
127	TI	[TI] TAX RATES									
128	TI	[TI] FEDERAL TAX RATE - CURRENT		21.000%							
129	TI	[TI] NEW JERSEY CORP BUSINESS TAX RATE		9.000%							
130	TI	[TI] CUSTOMER ACCT UNCOLLECTIBLE RATE		0.0							
131	TI	[TI] EFFECTIVE TAX RATE		28.110%							
132	TI	[TI] COMPOSITE RATE		28.110%							
133	TI	[TI] 1 - EFFECTIVE TAX RATE		71.89000%							
134	TI										
135	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJUSTED									
136	TI	[TI] 410 + 411 - Additional Rental Income - NJ Properties	TOTPLT	-16,349	-6,435	-39	-293	-496	-2	-5	-593
137	TI	[TI] 410 + 411 - Amort of Def Gain on Sale of Services Assets not_used		0	0	0	0	0	0	0	0
138	TI	[TI] 410 + 411 - Amort of Deferred Gain on Sale of Generation not_used		0	0	0	0	0	0	0	0
139	TI	[TI] 410 + 411 - Bankruptcies and Accum Provision for Rent R TOTPLT		53,745	21,154	129	964	1,632	7	17	1,950
140	TI	[TI] 410 + 411 - Casualty Loss Deferred O&M	TOTPLTNET	-1,120,547	-442,792	-2,579	-16,565	-25,742	-109	-349	-41,916
141	TI	[TI] 410 + 411 - CECL Reserve	not_used	0	0	0	0	0	0	0	0
142	TI	[TI] 410 + 411 - CEF- EC AMI	TOTPLT	20,866,765	8,213,195	50,216	374,115	633,590	2,694	6,560	757,205
143	TI	[TI] 410 + 411 - CEF- EV Deferral	TOTPLT	1,855,840	730,462	4,466	33,273	56,350	240	583	67,344
144	TI	[TI] 410 + 411 - Clause - Demographic Studies	not_used	0	0	0	0	0	0	0	0
145	TI	[TI] 410 + 411 - Clause - Navigant Studies	not_used	0	0	0	0	0	0	0	0
146	TI	[TI] 410 + 411 - Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0	0
147	TI	[TI] 410 + 411 - Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0	0
148	TI	[TI] 410 + 411 - COVID Deferrals	not_used	0	0	0	0	0	0	0	0
149	TI	[TI] 410 + 411 - Current SHARE -- FT	DEPREXP	2,912,070	1,149,986	7,019	51,960	87,829	373	936	105,046
150	TI	[TI] 410 + 411 - Customer Advances	TOTPLTNET	-4,645,423	-1,835,670	-10,692	-68,675	-106,717	-454	-1,447	-173,769

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
101	TI	[TI][Fed Tax Adj.] Miscellaneous	TOTPLT							
102	TI	[TI] TOTAL TAX ADJUSTMENTS - FEDERAL		-23,754	-2,366,110	-27,673,028	-29,098,195	-5,152,208	-3,961,522	-865,589
103	TI									
104	TI	[TI] TAX ADJUSTMENTS - STATE								
105	TI	[TI] TEFA	TEFA_04	0	0	0	0	0	0	0
106	TI	[TI] Federal Depreciation Reversal	DEPREXP	14,327	1,004,184	15,441,144	16,085,732	2,929,970	1,821,677	32,708
107	TI	[TI] State Tax Depreciation	DEPREXP	7,295	511,295	7,862,084	8,190,285	1,491,837	927,533	16,654
108	TI	[Electric] Not Used_42	not_used	0	0	0	0	0	0	0
109	TI	[TI] TOTAL TAX ADJUSTMENTS - STATE		21,622	1,515,479	23,303,228	24,276,018	4,421,806	2,749,211	49,361
110	TI									
111	TI	[TI] TAXABLE NET INCOME - STATE		288,943	18,087,039	272,080,394	277,407,220	51,563,776	32,425,345	175,762
112	TI	[TI] State Tax Liability		26,005	1,627,834	24,487,235	24,966,650	4,640,740	2,918,281	15,819
113	TI	[TI] Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0
114	TI	[TI] TOTAL STATE INCOME TAX LIABILITY		26,005	1,627,834	24,487,235	24,966,650	4,640,740	2,918,281	15,819
115	TI									
116	TI	[TI] TAXABLE NET INCOME - FEDERAL		241,317	14,943,727	224,289,931	228,164,553	42,501,230	26,757,854	110,582
117	TI	[TI] Federal Tax Liability		50,676	3,138,183	47,100,886	47,914,556	8,925,258	5,619,149	23,222
118	TI	[Electric] Not Used_43	not_used	0	0	0	0	0	0	0
119	TI	[Electric] Not Used_44	not_used	0	0	0	0	0	0	0
120	TI	[TI] TOTAL FEDERAL INCOME TAX LIABILITY		50,676	3,138,183	47,100,886	47,914,556	8,925,258	5,619,149	23,222
121	TI									
122	TI	[TI] TOTAL INCOME TAX EXPENSE		76,681	4,766,016	71,588,121	72,881,206	13,565,998	8,537,430	39,041
123	TI									
124	TI									
125	TI									
126	TI									
127	TI	[TI] TAX RATES								
128	TI	[TI] FEDERAL TAX RATE - CURRENT								
129	TI	[TI] NEW JERSEY CORP BUSINESS TAX RATE								
130	TI	[TI] CUSTOMER ACCT UNCOLLECTIBLE RATE								
131	TI	[TI] EFFECTIVE TAX RATE								
132	TI	[TI] COMPOSITE RATE								
133	TI	[TI] 1 - EFFECTIVE TAX RATE								
134	TI									
135	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJUSTED								
136	TI	[TI] 410 + 411 - Additional Rental Income - NJ Properties	TOTPLT	-3	-229	-3,509	-3,661	-667	-411	-5
137	TI	[TI] 410 + 411 - Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0	0
138	TI	[TI] 410 + 411 - Amort of Deferred Gain on Sale of Generation	not_used	0	0	0	0	0	0	0
139	TI	[TI] 410 + 411 - Bankruptcies and Accum Provision for Rent R	TOTPLT	11	751	11,535	12,035	2,191	1,352	17
140	TI	[TI] 410 + 411 - Casualty Loss Deferred O&M	TOTPLTNET	-227	-16,109	-241,184	-255,650	-47,168	-29,961	-195
141	TI	[TI] 410 + 411 - CECL Reserve	not_used	0	0	0	0	0	0	0
142	TI	[TI] 410 + 411 - CEF- EC AMI	TOTPLT	4,153	291,723	4,478,562	4,672,579	850,789	524,885	6,499
143	TI	[TI] 410 + 411 - CEF- EV Deferral	TOTPLT	369	25,945	398,313	415,568	75,667	46,682	578
144	TI	[TI] 410 + 411 - Clause - Demographic Studies	not_used	0	0	0	0	0	0	0
145	TI	[TI] 410 + 411 - Clause - Navigant Studies	not_used	0	0	0	0	0	0	0
146	TI	[TI] 410 + 411 - Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0
147	TI	[TI] 410 + 411 - Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0
148	TI	[TI] 410 + 411 - COVID Deferrals	not_used	0	0	0	0	0	0	0
149	TI	[TI] 410 + 411 - Current SHARE -- FT	DEPREXP	579	40,591	624,153	650,208	118,434	73,635	1,322
150	TI	[TI] 410 + 411 - Customer Advances	TOTPLTNET	-942	-66,782	-999,873	-1,059,841	-195,543	-124,209	-809

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-			ALLOCATION									
LINE NO.	SCH NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
151	TI	[TI] 410 + 411 - Deduction for Retention Payments (c)	LABOR	5,352	2,710	12	24	1	0	3	204	
152	TI	[TI] 410 + 411 - Deferred Employer ER FICA	LABOR	7,086,760	3,589,129	16,367	32,139	1,863	18	4,550	269,707	
153	TI	[TI] 410 + 411 - FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0	0	
154	TI	[TI] 410 + 411 - Fed Amort of Deferred Gain on Sale of Gener	not_used	0	0	0	0	0	0	0	0	
155	TI	[TI] 410 + 411 - Injuries & Damages - FT	TOTPLT	-328,505	-129,300	-791	-5,890	-9,975	-42	-103	-11,921	
156	TI	[TI] 410 + 411 - Line Pack Adjustment	not_used	0	0	0	0	0	0	0	0	
157	TI	[TI] 410 + 411 - Medicare Subsidy	not_used	0	0	0	0	0	0	0	0	
158	TI	[TI] 410 + 411 - Partnership Income/Loss (nc)	TOTPLT	42,165	16,596	101	756	1,280	5	13	1,530	
159	TI	[TI] 410 + 411 - Plant Related	DEPREXP	37,305,084	14,731,896	89,922	665,635	1,125,131	4,784	11,995	1,345,687	
160	TI	[TI] 410 + 411 - Previously Deducted Amort - Reacquired Bon	not_used	0	0	0	0	0	0	0	0	
161	TI	[TI] 410 + 411 - R & D Credits CF	TOTPLT	-15,263	-6,007	-37	-274	-463	-2	-5	-554	
162	TI	[TI] 410 + 411 - RE - Lease Liability	TOTPLT	236,259	92,992	569	4,236	7,174	30	74	8,573	
163	TI	[TI] 410 + 411 - RE - ROU Lease Asset	TOTPLT	-319,172	-125,627	-768	-5,722	-9,691	-41	-100	-11,582	
164	TI	[TI] 410 + 411 - Real Estate Taxes (nc)	TOTPLT	-1,046,714	-411,988	-2,519	-18,766	-31,782	-135	-329	-37,983	
165	TI	[TI] 410 + 411 - Reversal of Book Income from Partnerships	TOTPLT	-42,165	-16,596	-101	-756	-1,280	-5	-13	-1,530	
166	TI	[TI] 410 + 411 - Severance Pay (nc)	LABOR	-154,681	-78,339	-357	-702	-41	0	-99	-5,887	
167	TI	[TI] 410 + 411 - State NOL CF (c)	DEPREXP	-17,908,279	-7,072,036	-43,167	-319,538	-540,119	-2,296	-5,758	-645,996	
168	TI	[TI] 410 + 411 - Unrealized G/L on Equity Securities	TOTPLT	-125,367	-49,345	-302	-2,248	-3,807	-16	-39	-4,549	
169	TI	[TI] E410 + E411 - PROVISION FOR DEFERRED INCOME T										
170	TI	[TI] E410 + E411 - Legal Reserves (c)	TOTPLTNET	0	0	0	0	0	0	0	0	
171	TI	[TI] E410 + E411 - Tax Depreciation	DEPREXP	0	0	0	0	0	0	0	0	
172	TI	[TI] 410 + 411 - Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0	
173	TI	[TI] E410 + E411 - Amortization of Power Gain	not_used	0	0	0	0	0	0	0	0	
174	TI	[TI] E410 + E411 - Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0	
175	TI	[TI] 410 + 411 - Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0	
176	TI	[TI] 410 + 411 - AFUDC / IDC - Debt	TOTPLT	1,076,666	423,778	2,591	19,303	32,691	139	338	39,070	
177	TI	[TI] 410 + 411 - Capitalized Interest - Section 263A	TOTPLT	-3,363,340	-1,323,816	-8,094	-60,300	-102,123	-434	-1,057	-122,047	
178	TI	[TI] 410 + 411 - Cost of removal	TOTPLT	0	0	0	0	0	0	0	0	
179	TI	[TI] E410 + E411 - Utility Commodity Costs	not_used	0	0	0	0	0	0	0	0	
180	TI	[TI] E410 + E411 - RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0	
181	TI	[TI] E410 + E411 - SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0	
182	TI	[TI] 410 + 411 - Def Comp - Off/Dir/NOC (c)	LABOR	-11,058	-5,600	-26	-50	-3	0	-7	-421	
183	TI	[TI] 410 + 411 - Deduction of Securitization	not_used	0	0	0	0	0	0	0	0	
184	TI	[TI] 410 + 411 - Additional Vacation Pay Adj (c)	LABOR	344,695	174,573	796	1,563	91	1	221	13,118	
185	TI	[TI] 410 + 411 - Third Party Claims	TOTPLT	-87,346	-34,379	-210	-1,566	-2,652	-11	-27	-3,170	
186	TI	[TI] E410 + E411 - Bankruptcies & Acc Prov-Rent Receivable	LABOR	0	0	0	0	0	0	0	0	
187	TI	[TI] E410 + E411 - Deduction for New Network Meter Equipm	TOTPLT	0	0	0	0	0	0	0	0	
188	TI	[TI] 410 + 411 - Gain/loss bond reacq	not_used	0	0	0	0	0	0	0	0	
189	TI	[TI] 410 + 411 - Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0	0	
190	TI	[TI] 410 + 411 - Defer Dividend Equivalents/Restricted Stock-	LABOR	0	0	0	0	0	0	0	0	
191	TI	[TI] E410 + E411 - Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	0	
192	TI	[TI] 410 + 411 - CIAC Tax Gross Up	TOTPLTNET	-905,779	-357,925	-2,085	-13,390	-20,808	-88	-282	-33,882	
193	TI	[TI] E410 + E411 - FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0	0	
194	TI	[TI] 410 + 411 - Pension	LABOR	3,671,962	1,859,686	8,480	16,653	965	9	2,358	139,747	
195	TI	[TI] 410 + 411 - OPEB	LABOR	105,080,197	53,218,455	242,682	476,553	27,621	272	67,466	3,999,130	
196	TI	[TI] 410 + 411 - Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0	0	
197	TI	[TI] E410 + E411 - Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0	0	
198	TI	[TI] 410 + 411 - Rabbi Trust	LABOR	0	0	0	0	0	0	0	0	
199	TI	[TI] E410 + E411 - FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0	0	
200	TI	[TI] 410 + 411 - Additional Expenses on Rental Property	TOTPLT	108,083	42,542	260	1,938	3,282	14	34	3,922	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-Sub	HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	(14)	(15)		
151	TI	[TI] 410 + 411 - Deduction for Retention Payments (c)									
152	TI	[TI] 410 + 411 - Deferred Employer ER FICA	1,048	116,524	1,253,632	1,325,121	232,723	191,848	52,090		
153	TI	[TI] 410 + 411 - FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0		
154	TI	[TI] 410 + 411 - Fed Amort of Deferred Gain on Sale of Gener	not_used	0	0	0	0	0	0		
155	TI	[TI] 410 + 411 - Injuries & Damages - FT	TOTPLT	-65	-4,593	-70,506	-73,560	-13,394	-8,263	-102	
156	TI	[TI] 410 + 411 - Line Pack Adjustment	not_used	0	0	0	0	0	0		
157	TI	[TI] 410 + 411 - Medicare Subsidy	not_used	0	0	0	0	0	0		
158	TI	[TI] 410 + 411 - Partnership Income/Loss (nc)	TOTPLT	8	589	9,050	9,442	1,719	1,061	13	
159	TI	[TI] 410 + 411 - Plant Related	DEPREXP	7,419	519,985	7,995,712	8,329,491	1,517,193	943,298	16,937	
160	TI	[TI] 410 + 411 - Previously Deducted Amort - Reacquired Bon	not_used	0	0	0	0	0	0		
161	TI	[TI] 410 + 411 - R & D Credits CF	TOTPLT	-3	-213	-3,276	-3,418	-622	-384	-5	
162	TI	[TI] 410 + 411 - RE - Lease Liability	TOTPLT	47	3,303	50,708	52,904	9,633	5,943	74	
163	TI	[TI] 410 + 411 - RE - ROU Lease Asset	TOTPLT	-64	-4,462	-68,503	-71,470	-13,013	-8,028	-99	
164	TI	[TI] 410 + 411 - Real Estate Taxes (nc)	TOTPLT	-208	-14,633	-224,653	-234,385	-42,677	-26,329	-326	
165	TI	[TI] 410 + 411 - Reversal of Book Income from Partnerships	TOTPLT	-8	-589	-9,050	-9,442	-1,719	-1,061	-13	
166	TI	[TI] 410 + 411 - Severance Pay (nc)	LABOR	-23	-2,543	-27,363	-28,923	-5,080	-4,187	-1,137	
167	TI	[TI] 410 + 411 - State NOL CF (c)	DEPREXP	-3,561	-249,619	-3,838,336	-3,998,567	-728,327	-452,830	-8,130	
168	TI	[TI] 410 + 411 - Unrealized G/L on Equity Securities	TOTPLT	-25	-1,753	-26,907	-28,073	-5,112	-3,154	-39	
169	TI	[TI] E410 + E411 - PROVISION FOR DEFERRED INCOME T									
170	TI	[TI] E410 + E411 - Legal Reserves (c)	TOTPLTNET	0	0	0	0	0	0	0	
171	TI	[TI] E410 + E411 - Tax Depreciation	DEPREXP	0	0	0	0	0	0	0	
172	TI	[TI] 410 + 411 - Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	
173	TI	[TI] E410 + E411 - Amortization of Power Gain	not_used	0	0	0	0	0	0	0	
174	TI	[TI] E410 + E411 - Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	
175	TI	[TI] 410 + 411 - Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	
176	TI	[TI] 410 + 411 - AFUDC / IDC - Debt	TOTPLT	214	15,052	231,081	241,092	43,898	27,083	335	
177	TI	[TI] 410 + 411 - Capitalized Interest - Section 263A	TOTPLT	-669	-47,020	-721,862	-753,134	-137,132	-84,602	-1,048	
178	TI	[TI] 410 + 411 - Cost of removal	TOTPLT	0	0	0	0	0	0	0	
179	TI	[TI] E410 + E411 - Utility Commodity Costs	not_used	0	0	0	0	0	0	0	
180	TI	[TI] E410 + E411 - RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	
181	TI	[TI] E410 + E411 - SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	
182	TI	[TI] 410 + 411 - Def Comp - Off/Dir/NOC (c)	LABOR	-2	-182	-1,956	-2,068	-363	-299	-81	
183	TI	[TI] 410 + 411 - Deduction of Securitization	not_used	0	0	0	0	0	0	0	
184	TI	[TI] 410 + 411 - Additional Vacation Pay Adj (c)	LABOR	51	5,668	60,976	64,453	11,319	9,331	2,534	
185	TI	[TI] 410 + 411 - Third Party Claims	TOTPLT	-17	-1,221	-18,747	-19,559	-3,561	-2,197	-27	
186	TI	[TI] E410 + E411 - Bankruptcies & Acc Prov-Rent Receivable	LABOR	0	0	0	0	0	0	0	
187	TI	[TI] E410 + E411 - Deduction for New Network Meter Equipm	TOTPLT	0	0	0	0	0	0	0	
188	TI	[TI] 410 + 411 - Gain/loss bond reacq	not_used	0	0	0	0	0	0	0	
189	TI	[TI] 410 + 411 - Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0	
190	TI	[TI] 410 + 411 - Defer Dividend Equivalents/Restricted Stock	LABOR	0	0	0	0	0	0	0	
191	TI	[TI] E410 + E411 - Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	
192	TI	[TI] 410 + 411 - CIAC Tax Gross Up	TOTPLTNET	-184	-13,021	-194,958	-206,651	-38,128	-24,219	-158	
193	TI	[TI] E410 + E411 - FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0	
194	TI	[TI] 410 + 411 - Pension	LABOR	543	60,376	649,562	686,604	120,584	99,405	26,990	
195	TI	[TI] 410 + 411 - OPEB	LABOR	15,537	1,727,781	18,588,450	19,648,470	3,450,749	2,844,653	772,378	
196	TI	[TI] 410 + 411 - Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0	
197	TI	[TI] E410 + E411 - Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0	
198	TI	[TI] 410 + 411 - Rabbi Trust	LABOR	0	0	0	0	0	0	0	
199	TI	[TI] E410 + E411 - FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0	
200	TI	[TI] 410 + 411 - Additional Expenses on Rental Property	TOTPLT	22	1,511	23,198	24,203	4,407	2,719	34	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-											
LINE	SCH	ALLOCATION									
NO.	NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
201	TI	[TI] 410 + 411 - Performance Incentive Plan Adj (c)	LABOR	1,045,327	529,412	2,414	4,741	275	3	671	39,783
202	TI	[TI] 410 + 411 - Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0	0
203	TI	[TI] 410 + 411 - Misc	TOTPLT	0	0	0	0	0	0	0	0
204	TI	[TI] 410 + 411 - Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0	0
205	TI	[TI] E410 + E411 - Clause - Deferred Return on CIP II	TOTPLT	-66,348	-26,115	-160	-1,190	-2,015	-9	-21	-2,408
206	TI	[TI] E410 + E411 - Clause - Deferred Depreciation on CIP II	TOTPLT	-52,458	-20,648	-126	-941	-1,593	-7	-16	-1,904
207	TI	[TI] 410 + 411 - Customer Connection Fees (Contributions in /	CUSTACCTS	-6,684,538	-3,868,705	-19,086	-32,542	-613	-9	-8,323	-23,891
208	TI	[TI] E410 + E411 - Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0	0
209	TI	[TI] 410 + 411 - Investment Tax Credit	TOTPLT	0	0	0	0	0	0	0	0
210	TI	[TI] 410 + 411 - Assessment by Board of Public Utilities of the	TOTPLTNET	-91,151	-36,019	-210	-1,348	-2,094	-9	-28	-3,410
211	TI	[TI] E410 + E411 - Casualty Loss Deferred O&M & Ins Procee	TOTPLTNET	0	0	0	0	0	0	0	0
212	TI	[TI] E410 + E411 - GainState LILOAudit Refunds not yet recei	TOTPLTNET	0	0	0	0	0	0	0	0
213	TI	[TI] E410 + E411 - LCAPP	TOTPLTNET	0	0	0	0	0	0	0	0
214	TI	[TI] E410 + E411 - Audit Adjustment	not_used	0	0	0	0	0	0	0	0
215	TI	[TI] 410 + 411 - Stock-Based Compensation - Reverse Book -	TOTPLTNET	328,125	129,661	755	4,851	7,538	32	102	12,274
216	TI	[TI] 410 + 411 - Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0
217	TI	[TI] 410 + 411 - Legal Reserves (nc)	TOTPLTNET	-401,853	-158,795	-925	-5,941	-9,232	-39	-125	-15,032
218	TI										
219	TI										
220	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJ CONTI									
221	TI	[TI] E410 + E411- PROVISION FOR DEFER INC TAX CONT									
222	TI	[TI] E410 + E411 - Material & Supplies Reserve (c)	TOTPLTNET	-107,143	-42,338	-247	-1,584	-2,461	-10	-33	-4,008
223	TI	[TI] E410 + E411 - Medicare Subsidy	TOTPLTNET								
224	TI	[TI] TOTAL DEFERRED INCOME TAX		144,525,616	68,877,750	334,262	1,130,425	1,113,608	4,900	77,753	5,657,838
225	TI										
226	TI	[TI] TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0	0
227	TI	[TI] TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0	0
228	TI	[TI] TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0	0
229	TI										
230	TI	[TI] OPERATING INCOME ADJUSTED		711,102,889	306,911,663	1,645,909	9,421,007	13,875,967	59,475	224,706	25,418,919

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
201	TI	[TI] 410 + 411 - Performance Incentive Plan Adj (c)	LABOR	155	17,188	184,916	195,461	34,328	28,298	7,684
202	TI	[TI] 410 + 411 - Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0
203	TI	[TI] 410 + 411 - Misc	TOTPLT	0	0	0	0	0	0	0
204	TI	[TI] 410 + 411 - Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0
205	TI	[TI] E410 + E411 - Clause - Deferred Return on CIP II	TOTPLT	-13	-928	-14,240	-14,857	-2,705	-1,669	-21
206	TI	[TI] E410 + E411 - Clause - Deferred Depreciation on CIP II	TOTPLT	-10	-733	-11,259	-11,747	-2,139	-1,320	-16
207	TI	[TI] 410 + 411 - Customer Connection Fees (Contributions in /	CUSTACCTS	-1,025	-43,067	-1,309,422	-799,641	-175,856	-273,828	-128,530
208	TI	[TI] E410 + E411 - Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0
209	TI	[TI] 410 + 411 - Investment Tax Credit	TOTPLT	0	0	0	0	0	0	0
210	TI	[TI] 410 + 411 - Assessment by Board of Public Utilities of the	TOTPLTNET	-18	-1,310	-19,619	-20,796	-3,837	-2,437	-16
211	TI	[TI] E410 + E411 - Casualty Loss Deferred O&M & Ins Procee	TOTPLTNET	0	0	0	0	0	0	0
212	TI	[TI] E410 + E411 - GainState LILOAudit Refunds not yet recei	TOTPLTNET	0	0	0	0	0	0	0
213	TI	[TI] E410 + E411 - LCAPP	TOTPLTNET	0	0	0	0	0	0	0
214	TI	[TI] E410 + E411 - Audit Adjustment	not_used	0	0	0	0	0	0	0
215	TI	[TI] 410 + 411 - Stock-Based Compensation - Reverse Book -	TOTPLTNET	67	4,717	70,625	74,861	13,812	8,773	57
216	TI	[TI] 410 + 411 - Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
217	TI	[TI] 410 + 411 - Legal Reserves (nc)	TOTPLTNET	-82	-5,777	-86,494	-91,682	-16,915	-10,745	-70
218	TI									
219	TI									
220	TI	[TI] DEVELOPMENT OF OPERATING INCOME ADJ CONTI								
221	TI	[TI] E410 + E411- PROVISION FOR DEFER INC TAX CONT								
222	TI	[TI] E410 + E411 - Material & Supplies Reserve (c)	TOTPLTNET	-22	-1,540	-23,061	-24,445	-4,510	-2,865	-19
223	TI	[TI] E410 + E411 - Medicare Subsidy	TOTPLTNET							
224	TI	[TI] TOTAL DEFERRED INCOME TAX		23,050	2,355,466	26,716,640	28,691,924	5,049,155	3,746,112	746,733
225	TI									
226	TI	[TI] TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0
227	TI	[TI] TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0
228	TI	[TI] TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0
229	TI									
230	TI	[TI] OPERATING INCOME ADJUSTED		163,439	9,838,275	148,531,825	149,266,541	27,887,558	17,675,357	182,248

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR									
2	LR										
3	LR	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
4	LR										
5	LR	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
6	LR										
7	LR	DISTRIBUTION LABOR EXPENSE									
8	LR	Operation									
9	LR	582-Station Equipment	E367PLT	280,636	121,848	602	1,539	27	0	96	1,683
10	LR	583-Overhead Lines	E367PLT	941,919	408,969	2,021	5,167	92	0	322	5,649
11	LR	584-Underground Lines	E367PLT	4,591,058	1,993,377	9,849	25,185	447	2	1,571	27,534
12	LR	586-Metering	MTROMMIN_07	4,311,826	2,160,954	7,507	12,543	2,057	32	853	
13	LR	587-Customer Installations	MTROMMIN_07	17,308,754	8,674,612	30,136	50,349	8,258	129	3,423	
14	LR	588-Miscellaneous	DISTEXPO	16,169,609	8,017,775	34,598	81,316	4,429	58	5,150	179,048
15	LR	Total Operation		43,603,802	21,377,534	84,714	176,100	15,310	222	11,416	213,914
16	LR	Maintenance									
17	LR	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	0
18	LR	591-Structures	E361PLT	2,559,859	1,010,552	5,066	12,747	21	0	800	10,392
19	LR	592-Station Equipment	E362PLT	8,699,368	3,434,239	17,216	43,320	73	1	2,718	35,315
20	LR	593-Overhead Lines	E365PLT	11,294,340	4,717,949	23,243	59,144	95	1	3,717	54,978
21	LR	594-Underground Lines	E367PLT	11,333,758	4,920,968	24,315	62,174	1,104	5	3,879	67,972
22	LR	595-Line Transformers	LNTRFRMR_04	2,457,581	1,754,504	13,306	11,147			2,347	7,614
23	LR	596-Street Lighting and Signal Systems	E373PLT	7,842,365	218,284	1,372	10,605	18,141	77	172	5,373,344
24	LR	597-Meters	MTROMMIN_07	700,642	351,140	1,220	2,038	334	5	139	
25	LR	598-Other Distribution Maintenance	DISTEXPM	529,302	199,108	983	2,489	13	0	156	37,370
26	LR	Total Maintenance		45,417,214	16,606,745	86,721	203,665	19,783	90	13,927	5,586,984
27	LR	TOTAL DISTRIBUTION LABOR EXPENSE		89,021,016	37,984,279	171,434	379,765	35,092	312	25,342	5,800,898
28	LR										
29	LR	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	58,697,026	33,971,151	167,594	285,748	5,380	82	73,088	209,786
30	LR	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	5,539,923	4,371,290	14,761	26,931	976	14	1,718	12,046
31	LR	E911-E916 SALES EXPENSE	SALESEXP								
32	LR	ADMIN & GENERAL EXP ACCOUNTS xE926	SALESEXP	5,748,870	4,203,182	13,436	28,675	349	3	1,940	28,733
33	LR	Employee Pension/Benefits Acct E926	LABOR								
34	LR										
35	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		159,006,836	80,529,903	367,225	721,118	41,797	411	102,089	6,051,463

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage	
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR									
2	LR										
3	LR	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
4	LR										
5	LR	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
6	LR										
7	LR	DISTRIBUTION LABOR EXPENSE									
8	LR	Operation									
9	LR	582-Station Equipment	E367PLT	65	763	65,653	73,364	11,548	3,446		
10	LR	583-Overhead Lines	E367PLT	218	2,561	220,357	246,237	38,759	11,567		
11	LR	584-Underground Lines	E367PLT	1,061	12,481	1,074,055	1,200,199	188,917	56,377		
12	LR	586-Metering	MTROMMIN_07			297,894	1,653,831	137,755	33,846	4,554	
13	LR	587-Customer Installations	MTROMMIN_07			1,195,820	6,638,894	552,985	135,867	18,282	
14	LR	588-Miscellaneous	DISTEXPO	2,790	55,243	3,366,985	3,310,466	706,641	389,142	15,969	
15	LR	Total Operation		4,134	71,047	6,220,765	13,122,993	1,636,605	630,244	38,805	
16	LR	Maintenance									
17	LR	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	
18	LR	591-Structures	E361PLT	562	5,044	544,301	615,354	168,589	186,430		
19	LR	592-Station Equipment	E362PLT	1,909	17,143	1,849,739	2,091,205	572,930	633,561		
20	LR	593-Overhead Lines	E365PLT	2,496	47,866	2,542,050	2,835,825	738,051	268,926		
21	LR	594-Underground Lines	E367PLT	2,620	30,811	2,651,477	2,962,884	466,373	139,176		
22	LR	595-Line Transformers	LNTRFRMR_04	347	3,317	344,093	320,906				
23	LR	596-Street Lighting and Signal Systems	E373PLT	118	1,929,677	120,485	131,861	23,703	14,525		
24	LR	597-Meters	MTROMMIN_07			48,406	268,736	22,384	5,500	740	
25	LR	598-Other Distribution Maintenance	DISTEXPM	1,567	17,501	107,234	118,988	27,799	16,090	3	
26	LR	Total Maintenance		9,618	2,051,358	8,207,784	9,345,758	2,019,828	1,264,208	743	
27	LR	TOTAL DISTRIBUTION LABOR EXPENSE		13,752	2,122,405	14,428,550	22,468,751	3,656,434	1,894,452	39,548	
28	LR										
29	LR	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	9,002	378,175	11,498,057	7,021,662	1,544,190	2,404,487	1,128,624	
30	LR	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	223	35,938	913,560	146,473	12,444	3,166	382	
31	LR	E911-E916 SALES EXPENSE	SALESEXP								
32	LR	ADMIN & GENERAL EXP ACCOUNTS xE926	SALESEXP	534	77,950	1,287,784	95,083	8,588	2,409	204	
33	LR	Employee Pension/Benefits Acct E926	LABOR								
34	LR										
35	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		23,511	2,614,469	28,127,951	29,731,969	5,221,656	4,304,516	1,168,758	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F									
2	CA										
3	CA	INTANGIBLE PLANT	not_used	0	0	0	0	0	0	0	
4	CA	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0	
5	CA										
6	CA	TRANSMISSION PLANT									
7	CA	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0	
8	CA	E353 Station Equipment	not_used	0	0	0	0	0	0	0	
9	CA	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	
10	CA	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0	
11	CA	E357 UG Conduits	not_used	0	0	0	0	0	0	0	
12	CA	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0	
13	CA	E359 Roads and Trails	not_used	0	0	0	0	0	0	0	
14	CA	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0	
15	CA	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	
16	CA										
17	CA	DISTRIBUTION PLANT									
18	CA	E360 Land and Land Rights	E360PLT	3,481,598	1,374,426	6,890	17,337	29	0	1,088	14,133
19	CA	E361 Structures and Improvements	E361PLT	1,433,350	565,842	2,837	7,138	12	0	448	5,819
20	CA	E362 Station Equipment	E362PLT	72,557,752	28,643,535	143,592	361,316	608	7	22,669	294,546
21	CA	E364 Poles Towers and Fixtures	E364PLT	86,501,520	36,503,668	181,672	459,269	759	9	28,834	1,050,922
22	CA	E365 OH Conductors and Dev.	E365PLT	235,018,380	98,173,497	483,650	1,230,697	1,983	24	77,336	1,144,003
23	CA	E366 Underground Conduits	E367PLT	3,221,386	1,398,683	6,911	17,672	314	2	1,102	19,320
24	CA	E367 Underground Cond. and Dev.	E367PLT	32,807,746	14,244,691	70,383	179,975	3,196	16	11,228	196,758
25	CA	E368 Line Transformers - Energy Related - Local	KWH_SEC_10	48,751,051	20,636,869	140,946	294,209	882	11	17,926	427,195
26	CA	E368 Line Transformers - Demand Related - Local	CP_SEC_04	44,108,093	22,014,084	70,880	242,003	0	0	15,745	0
27	CA	E369 Services	E369PLT	11,962,969	18,747	118,021	3,200,191	7,381,213	31,321	0	0
28	CA	E370 Meters	METERPLT	73,420,491	44,077,472	153,129	255,835	34,425	537	17,392	0
29	CA	E373 Street Lighting	E373PLT	39,887,684	1,110,233	6,979	53,941	92,270	392	876	27,329,799
30	CA	E374 Asset Retirement Obligations	TOTPLT								
31	CA	TOTAL DISTRIBUTION PLANT		653,152,020	268,761,746	1,385,889	6,319,583	7,515,690	32,319	194,644	30,482,494
32	CA										
33	CA	TOTAL CAPITAL ADDITIONS		653,152,020	268,761,746	1,385,889	6,319,583	7,515,690	32,319	194,644	30,482,494

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						HTS-Sub	HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary			
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F								
2	CA									
3	CA	INTANGIBLE PLANT	not_used							
4	CA	PRODUCTION PLANT	not_used							
5	CA									
6	CA	TRANSMISSION PLANT								
7	CA	E352 Structure & Improvements	not_used	0	0	0	0	0	0	
8	CA	E353 Station Equipment	not_used	0	0	0	0	0	0	
9	CA	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	
10	CA	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	
11	CA	E357 UG Conduits	not_used	0	0	0	0	0	0	
12	CA	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	
13	CA	E359 Roads and Trails	not_used	0	0	0	0	0	0	
14	CA	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	
15	CA	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	
16	CA									
17	CA	DISTRIBUTION PLANT								
18	CA	E360 Land and Land Rights	E360PLT	764	6,861	740,289	836,927	229,294	253,559	0
19	CA	E361 Structures and Improvements	E361PLT	315	2,825	304,772	344,557	94,399	104,389	0
20	CA	E362 Station Equipment	E362PLT	15,921	142,980	15,427,894	17,441,855	4,778,566	5,284,262	0
21	CA	E364 Poles Towers and Fixtures	E364PLT	19,880	331,155	19,664,352	22,108,018	3,275,933	2,877,049	0
22	CA	E365 OH Conductors and Dev.	E365PLT	51,934	996,016	52,896,263	59,009,287	15,357,744	5,595,947	0
23	CA	E366 Underground Conduits	E367PLT	745	8,757	753,627	842,138	132,557	39,558	0
24	CA	E367 Underground Cond. and Dev.	E367PLT	7,585	89,188	7,675,211	8,576,638	1,350,005	402,871	0
25	CA	E368 Line Transformers - Energy Related - Local	KWH_SEC_10	23,092	207,372	11,034,433	15,968,117	0	0	0
26	CA	E368 Line Transformers - Demand Related - Local	CP_SEC_04	0	0	11,942,383	9,822,999	0	0	0
27	CA	E369 Services	E369PLT	0	0	1,185,393	22,642	5,432	9	0
28	CA	E370 Meters	METERPLT	0	0	23,017,806	3,559,858	1,674,542	568,888	60,608
29	CA	E373 Street Lighting	E373PLT	598	9,814,684	612,810	670,667	120,557	73,879	0
30	CA	E374 Asset Retirement Obligations	TOTPLT							
31	CA	TOTAL DISTRIBUTION PLANT		120,834	11,599,838	145,255,234	139,203,702	27,019,028	15,200,411	60,608
32	CA									
33	CA	TOTAL CAPITAL ADDITIONS		120,834	11,599,838	145,255,234	139,203,702	27,019,028	15,200,411	60,608

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	AF	ALLOCATION FACTOR TABLE									
2	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
3	AF										
4	AF	ALLOCATION FACTORS PART A									
5	AF										
6	AF	Number of Customers x Aux & SL rates - local	CUSTNUMX_04	2,318,149	2,000,647	6,950	11,612	0	0	0	0
7	AF										
8	AF										
9	AF	CP @ secondary lines - local	CP_SEC_04	8,231,675	4,108,379	13,228	45,164	0	0	2,938	0
10	AF	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	3,519,017	1,384,625	4,458	15,221	0	0	990	0
11	AF	CP @ primary lines - systems	CP_PRI_05	8,928,659	4,218,210	13,582	46,371	0	0	3,017	0
12	AF	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	21,256,013	12,306,251	68,333	102,324	0	0	31,834	67,596
13	AF	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	19,856,464	12,146,933	67,448	100,999	0	0	31,422	66,721
14	AF	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	20,498,179	11,830,661	65,692	98,370	0	0	30,604	64,983
15	AF										
16	AF										
17	AF	CP @ primary lines - local	CP_PRI_04	8,928,659	4,218,210	13,582	46,371	0	0	3,017	0
18	AF	NCP @ meter - local	NCP_MTR_04	10,800,203	4,443,011	33,669	58,231	1,244	19	25,942	66,269
19	AF	NCP @ meter - measurement	NCP_MTR_07	10,800,203	4,443,011	33,669	58,231	1,244	19	25,942	66,269
20	AF	NCP @ meter - cust svcs	NCP_MTR_06	10,800,203	4,443,011	33,669	58,231	1,244	19	25,942	66,269
21	AF	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	10,698,184	4,443,011	33,669	58,231	1,244	19	25,942	0
22	AF										
23	AF	BILLING DETERMINANTS									
24	AF										
25	AF	Number of Customers		2,348,219	2,000,647	6,950	11,612	662	10	789	4,938
26	AF	Delivered kWh @ Meter - annual (w/n net)		40,231,265,119	13,286,613,062	93,109,748	189,891,666	581,366	7,149	11,877,324	283,298,553
27	AF	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0	0
28	AF										
29	AF										
30	AF	ALLOCATION FACTORS PART B									
31	AF										
32	AF	Delivery kWh @ meter	KWHMETER_04	40,816,033,564	13,685,554,460	93,469,833	195,107,964	584,797	7,149	11,887,502	283,298,553
33	AF	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	21,338,981,079	13,685,554,460	93,469,833	195,107,964	584,797	7,149	11,887,502	0
34	AF	Delivery kWh @ subtrans - System E	KWH_SUBT_09	12,282,908,123	2,946,792,247	20,126,052	42,010,913	125,919	1,539	2,559,633	61,000,231
35	AF	Delivery kWh @ primary - System E	KWH_PRI_09	36,303,573,183	14,051,414,693	95,968,591	200,323,847	600,430	7,341	12,205,294	290,872,062
36	AF	Delivery kWh @ primary - Local E	KWH_PRI_10	36,303,573,183	14,051,414,693	95,968,591	200,323,847	600,430	7,341	12,205,294	290,872,062
37	AF	Delivery kWh @ secondary - Local E	KWH_SEC_10	32,329,765,823	13,685,554,460	93,469,833	195,107,964	584,797	7,149	11,887,502	283,298,553
38	AF	Delivery kWh @ meter - measurement	KWHMETER_07	40,781,263,034	13,685,554,460	93,469,833	195,107,964	584,797	7,149	11,887,502	283,298,553
39	AF	Delivery kWh @ meter - cust svcs	KWHMETER_06	40,781,263,034	13,685,554,460	93,469,833	195,107,964	584,797	7,149	11,887,502	283,298,553
40	AF										
41	AF										
42	AF	ALLOCATION FACTORS PART C									
43	AF										
44	AF	Draft EC Proforma	ECPRO_07	434,841,736	380,825,641	1,226,966	2,049,910	323,611	5,048	139,357	0
45	AF	E587 Customer Installation Expenses Local	CUSINT_04	112	100	1	1	1	1	1	1
46	AF	E587 Customer Installation Expenses System	CUSINT_05	112	100	1	1	1	1	1	1
47	AF	E369 minimum Service investment- access	SERVICEMIN_03	360,747,418	565,325	3,558,965	96,502,862	222,582,987	944,498	0	0
48	AF	E369 excess Service investment- local delivery	SERVICSEXC_04	709,786,184	312,686,346	245,199,879	1,436,410	2,399,832	12,866	0	0
49	AF	Avg Customer Bills - local	CUSTAVG_04	2,348,219	2,000,647	6,950	11,612	662	10	789	4,938
50	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	2,348,219	2,000,647	6,950	11,612	662	10	789	4,938

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	AF	ALLOCATION FACTOR TABLE								
2	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
3	AF									
4	AF	ALLOCATION FACTORS PART A								
5	AF									
6	AF	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	0	0	288,392	9,532	794	195	26
7	AF									
8	AF									
9	AF	CP @ secondary lines - local	CP_SEC_04	0	0	2,228,748	1,833,218	0	0	0
10	AF	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	0	0	751,143	617,840	156,550	588,188	0
11	AF	CP @ primary lines - systems	CP_PRI_05	0	0	2,288,330	1,882,226	476,925	0	0
12	AF	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	3,223	33,220	3,731,290	3,009,831	762,998	1,139,114	0
13	AF	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	3,181	32,790	3,682,984	2,970,865	753,120	0	0
14	AF	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	3,098	31,936	3,587,089	2,893,512	753,120	1,139,114	0
15	AF									
16	AF									
17	AF	CP @ primary lines - local	CP_PRI_04	0	0	2,288,330	1,882,226	476,925	0	0
18	AF	NCP @ meter - local	NCP_MTR_04	3,582	32,169	2,324,426	2,007,606	519,576	871,481	412,980
19	AF	NCP @ meter - measurement	NCP_MTR_07	3,582	32,169	2,324,426	2,007,606	519,576	871,481	412,980
20	AF	NCP @ meter - cust svcs	NCP_MTR_06	3,582	32,169	2,324,426	2,007,606	519,576	871,481	412,980
21	AF	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	0	0	2,324,426	2,007,606	519,576	871,481	412,980
22	AF									
23	AF	BILLING DETERMINANTS								
24	AF									
25	AF	Number of Customers		90	23,580	288,392	9,532	794	195	26
26	AF	Delivered kWh @ Meter - annual (w/n net)		15,313,401	137,520,699	7,289,563,210	10,497,945,935	3,083,571,353	4,669,504,753	672,466,899
27	AF	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0
28	AF									
29	AF									
30	AF	ALLOCATION FACTORS PART B								
31	AF									
32	AF	Delivery kWh @ meter	KWHMETER_04	15,313,401	137,520,699	7,352,369,374	10,589,422,620	3,109,525,559	4,669,504,753	672,466,899
33	AF	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	0	0	7,352,369,374	0	0	0	0
34	AF	Delivery kWh @ subtrans - System E	KWH_SUBT_09	3,297,302	29,611,145	1,575,635,361	2,280,128,917	652,114,111	4,669,504,753	0
35	AF	Delivery kWh @ primary - System E	KWH_PRI_09	15,722,779	141,197,084	7,513,222,517	10,872,512,987	3,109,525,559	0	0
36	AF	Delivery kWh @ primary - Local E	KWH_PRI_10	15,722,779	141,197,084	7,513,222,517	10,872,512,987	3,109,525,559	0	0
37	AF	Delivery kWh @ secondary - Local E	KWH_SEC_10	15,313,401	137,520,699	7,317,598,845	10,589,422,620	0	0	0
38	AF	Delivery kWh @ meter - measurement	KWHMETER_07	15,313,401	137,520,699	7,317,598,845	10,589,422,620	3,109,525,559	4,669,504,753	672,466,899
39	AF	Delivery kWh @ meter - cust svcs	KWHMETER_06	15,313,401	137,520,699	7,317,598,845	10,589,422,620	3,109,525,559	4,669,504,753	672,466,899
40	AF									
41	AF									
42	AF	ALLOCATION FACTORS PART C								
43	AF									
44	AF	Draft EC Proforma	ECPRO_07	0	0	50,271,203	0	0	0	0
45	AF	E587 Customer Installation Expenses Local	CUSINT_04	1	1	1	1	1	0	1
46	AF	E587 Customer Installation Expenses System	CUSINT_05	1	1	1	1	1	0	1
47	AF	E369 minimum Service investment- access	SERVICEMIN_03	0	0	35,745,941	682,770	163,790	280	0
48	AF	E369 excess Service investment- local delivery	SERVICSEXC_04	0	0	138,224,973	9,042,819	366,892	416,167	0
49	AF	Avg Customer Bills - local	CUSTAVG_04	90	23,580	288,392	9,532	794	195	26
50	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	90	23,580	288,392	9,532	794	195	26

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-											
LINE	SCH	ALLOCATION									
NO.	NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
51	AF	E370 minimum meter investment - measurement	METERSMIN_07	191,661,323	110,732,227	384,693	642,713	430,290	6,712	43,693	0
52	AF	E368 Line Transformers - local	LNTRFRMR_04	559,887,636	399,712,164	3,031,461	2,539,460	0	0	534,622	1,734,652
53	AF	Billing Function costs - cust svcs	BILLING_06	130,951	94,645	329	549	6	0	7	397
54	AF	E370 excess mtr invst - measmnt	METERSEXC_07	124,473,055	75,468,893	262,185	438,037	0	0	29,779	0
55	AF	ALLOCATION FACTOR TABLE CONTINUED									
56	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
57	AF										
58	AF	Avg Customer Bills - measurement	CUSTAVG_07	2,335,622	2,000,647	6,950	11,612	662	10	789	4,938
59	AF	Account Maint - cust svcs	ACCTMAINT_06	80,564,013	67,106,800	233,135	389,502	21,207	331	25,273	19,139
60	AF	Meter Reading Costs - measurement	MRCOST_07	20,538,511	16,168,305	56,170	93,844	1,071	17	1,276	0
61	AF	Sales	SALES_06	0	0	0	0	0	0	0	0
62	AF	Other Utility work by Cust Ops - local	UTILWORK_04	3,334,747	2,438,140	7,794	16,634	202	2	1,125	16,667
63	AF										
64	AF	E370 excess meter investment - local delivery - Demand	METERSEXC_04	124,473,055	75,468,893	262,185	438,037	0	0	29,779	0
65	AF	E370 excess meter investment - local delivery - Energy	METERSEXC_10	124,473,055	75,468,893	262,185	438,037	0	0	29,779	0
66	AF										
67	AF	Choice - local	CHOICE_04	0	0	0	0	0	0	0	0
68	AF										
69	AF	Direct - PSAL - streetlighting	DIR_PSAL_02	1	0	0	0	0	0	0	0
70	AF	Direct - BPL - streetlighting	DIR_BPL_02	1	0	0	0	0	0	0	1
71	AF	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1	0	0	0	0	0	0	0
72	AF	Direct - HTS-HV - access	DIR_HTSHV_03	1	0	0	0	0	0	0	0
73	AF	Direct - HEP - access	DIR_HEP_03	0	0	0	0	0	0	0	0
74	AF	ALLOCATION FACTOR TABLE CONTINUED									
75	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
76	AF	Direct - HTS-Sub - systems	DIR_HTSS_05	1	0	0	0	0	0	0	0
77	AF										
78	AF	Direct - HTS-Sub - local	DIR_HTSS_04	1	0	0	0	0	0	0	0
79	AF	Meter O&M - minimum - measurement	MTROMMIN_07	6,387,137	3,201,035	11,121	18,579	3,047	48	1,263	0
80	AF	Meter O&M - excess - measurement	MTROMEXC_07	0	0	0	0	0	0	0	0
81	AF	WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	0	0
82	AF	Meter O&M - measurement	METERPLT_07	456,573,728	380,825,641	1,226,966	2,049,910	323,611	5,048	139,357	0
83	AF										
84	AF	E370 excess meter investment - dummy	METERSEXC_08	5,064	0	0	0	0	0	0	0
85	AF	Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0	0
86	AF	E369 excess Service investment- dummy	SERVICSEXC_08	0	0	0	0	0	0	0	0
87	AF	E368 Line Transformers - dummy	LNTRFRMR_08	0	0	0	0	0	0	0	0
88	AF	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0	0	0	0	0	0	0	0
89	AF	CP @ primary lines - dummy	CP@PRI_08	0	0	0	0	0	0	0	0
90	AF	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0	0	0	0	0	0	0	0
91	AF										
92	AF										
93	AF	Dummy allocator for unused lines	not_used	0	0	0	0	0	0	0	0
94	AF										
95	AF										
96	AF	Plant Related									
97	AF	Distribution Plant Total	DISTPLT	10,773,828,418	4,210,219,934	25,847,331	195,170,040	331,843,556	1,410,730	3,235,061	395,999,604
98	AF	Distribution Plant x meters	DISTPLTXMTR	10,408,406,976	3,990,841,758	25,085,193	193,896,724	331,672,221	1,408,057	3,148,498	395,999,604
99	AF	Acct E360 - Land & Land Rights	E360PLT	51,314,168	20,257,231	101,551	255,529	430	5	16,032	208,308
100	AF	Acct E361 - Structures & Improvements	E361PLT	242,256,447	95,635,281	479,427	1,206,364	2,030	25	75,688	983,432

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						HTS-High Voltage	
				BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
51	AF	E370 minimum meter investment - measurement	METERSMIN_07	0	0	66,256,263	7,189,292	1,876,806	3,341,065	757,571	
52	AF	E368 Line Transformers - local	LNTRFRMR_04	79,064	755,659	78,391,489	73,109,064	0	0	0	
53	AF	Billing Function costs - cust svcs	BILLING_06	7	1,896	23,193	8,966	747	183	25	
54	AF	E370 excess mtr invst - measmnt	METERSEXC_07	0	0	37,965,488	6,395,819	3,266,582	646,271	0	
55	AF	ALLOCATION FACTOR TABLE CONTINUED									
56	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
57	AF										
58	AF	Avg Customer Bills - measurement	CUSTAVG_07	90	23,580	275,795	9,532	794	195	26	
59	AF	Account Maint - cust svcs	ACCTMAINT_06	348	91,387	10,058,899	2,365,984	197,074	48,420	6,515	
60	AF	Meter Reading Costs - measurement	MRCOST_07	0	0	3,962,103	231,110	19,250	4,730	636	
61	AF	Sales	SALES_06	0	0	0	0	0	0	0	
62	AF	Other Utility work by Cust Ops - local	UTILWORK_04	310	45,217	747,005	55,155	4,982	1,398	118	
63	AF										
64	AF	E370 excess meter investment - local delivery - Demand	METERSEXC_04	0	0	37,965,488	6,395,819	3,266,582	646,271	0	
65	AF	E370 excess meter investment - local delivery - Energy	METERSEXC_10	0	0	37,965,488	6,395,819	3,266,582	646,271	0	
66	AF										
67	AF	Choice - local	CHOICE_04	0	0	0	0	0	0	0	
68	AF										
69	AF	Direct - PSAL - streetlighting	DIR_PSAL_02	0	1	0	0	0	0	0	
70	AF	Direct - BPL - streetlighting	DIR_BPL_02	0	0	0	0	0	0	0	
71	AF	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1	0	0	0	0	0	0	
72	AF	Direct - HTS-HV - access	DIR_HTSHV_03	0	0	0	0	0	0	1	
73	AF	Direct - HEP - access	DIR_HEP_03	0	0	0	0	0	0	0	
74	AF	ALLOCATION FACTOR TABLE CONTINUED									
75	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
76	AF	Direct - HTS-Sub - systems	DIR_HTSS_05	0	0	0	0	0	1	0	
77	AF										
78	AF	Direct - HTS-Sub - local	DIR_HTSS_04	0	0	0	0	0	1	0	
79	AF	Meter O&M - minimum - measurement	MTROMMIN_07	0	0	441,272	2,449,831	204,058	50,136	6,746	
80	AF	Meter O&M - excess - measurement	MTROMEXC_07	0	0	0	0	0	0	0	
81	AF	WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	0	
82	AF	Meter O&M - measurement	METERPLT_07	0	0	61,413,169	5,406,906	1,411,504	2,512,740	1,258,876	
83	AF										
84	AF	E370 excess meter investment - dummy	METERSEXC_08	0	0	0	0	5,064	0	0	
85	AF	Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0	
86	AF	E369 excess Service investment- dummy	SERVICSEXC_08	0	0	0	0	0	0	0	
87	AF	E368 Line Transformers - dummy	LNTRFRMR_08	0	0	0	0	0	0	0	
88	AF	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0	0	0	0	0	0	0	
89	AF	CP @ primary lines - dummy	CP@PRI_08	0	0	0	0	0	0	0	
90	AF	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0	0	0	0	0	0	0	
91	AF										
92	AF										
93	AF	Dummy allocator for unused lines	not_used	0	0	0	0	0	0	0	
94	AF										
95	AF										
96	AF	Plant Related									
97	AF	Distribution Plant Total	DISTPLT	2,149,976	151,697,776	2,317,368,080	2,428,498,049	441,689,675	268,396,952	301,654	
98	AF	Distribution Plant x meters	DISTPLTXMTR	2,149,976	151,697,776	2,202,806,060	2,410,780,266	433,355,304	265,565,538	0	
99	AF	Acct E360 - Land & Land Rights	E360PLT	11,260	101,118	10,910,889	12,335,199	3,379,489	3,737,127	0	
100	AF	Acct E361 - Structures & Improvements	E361PLT	53,158	477,384	51,510,786	58,235,016	15,954,717	17,643,139	0	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
101	AF	Acct E362 - Station Equipment	E362PLT	1,565,418,169	617,978,217	3,097,969	7,795,309	13,118	160	489,085	6,354,762
102	AF	Acct E364 - Poles & Towers	E364PLT	1,027,443,483	433,581,460	2,157,854	5,455,077	9,018	110	342,481	12,482,595
103	AF	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	2,856,184,590	1,193,105,100	5,877,809	14,956,690	24,103	295	939,868	13,903,094
104	AF	Acct E366 - UG Conduit	E366PLT	512,107,003	222,350,106	1,098,632	2,809,297	49,885	248	175,262	3,071,260
105	AF	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1,431,183,475	621,400,988	3,070,344	7,851,131	139,414	692	489,805	8,583,237
106	AF	Acct E369 Services	E369PLT	535,269,333	838,818	5,280,717	143,188,891	330,263,894	1,401,425	0	0
107	AF	Acct E370 Meters	METERPLT	365,421,442	219,378,176	762,138	1,273,316	171,335	2,673	86,562	0
108	AF										
109	AF	Acct E370 Meters x load profile meters	METERPLTXPR	365,421,442	219,378,176	762,138	1,273,316	171,335	2,673	86,562	0
110	AF	Acct E373 - Streetlights	E373PLT	499,027,153	13,889,907	87,308	674,847	1,154,367	4,901	10,958	341,917,862
111	AF	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.0000	0.3104	0.0010	0.0034			0.0002	
112	AF	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.0000	0.5421	0.0025	0.0051			0.0010	0.0017
113	AF										
114	AF	Acct E301-E303 Intangible Plt	INTANGPLT	40,584,928	15,974,298	97,668	727,637	1,232,304	5,239	12,759	1,472,729
115	AF	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0	0	0	0	0	0	0	0
116	AF	E391-E398 General Plant	GENPLT	429,584,593	164,713,403	1,035,337	8,002,670	13,689,057	58,115	129,947	16,344,031
117	AF	Common Plant	COMPLT	126,654,044	67,736,462	345,628	1,081,945	1,086,672	4,711	121,195	1,611,631
118	AF	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	556,238,637	232,449,865	1,380,965	9,084,615	14,775,729	62,826	251,142	17,955,662
119	AF										
120	AF	Total Plant	TOTPLT	11,456,990,950	4,509,491,507	27,571,490	205,409,461	347,875,461	1,478,986	3,601,770	415,746,553
121	AF										
122	AF	Total Distribution Plant Reserve	TOTDRESERVE	3,099,332,698	1,206,907,087	8,335,934	81,854,978	155,879,252	662,476	999,183	103,115,208
123	AF	Total Net Plant	TOTPLTNET	8,357,658,252	3,302,584,420	19,235,556	123,554,483	191,996,209	816,510	2,602,586	312,631,345
124	AF										
125	AF										
126	AF	Revenue Related									
127	AF	Total Operating Revenue	TOTREV	1,887,985,784	827,236,523	4,421,864	23,994,492	34,566,954	148,276	712,878	66,845,666
128	AF	ALLOCATION PROPORTIONS TABLE CONTINUED									
129	AF	INTERNALLY DEVELOPED ALLOCATION FACTORS									
130	AF										
131	AF	Expense Related									
132	AF	Distr Oper Exp	DISTEXPO	52,242,807	25,904,836	111,784	262,726	14,309	188	16,641	578,491
133	AF	Distr Maint Exp	DISTEXPM	123,204,777	46,346,183	228,789	579,365	3,121	25	36,357	8,698,609
134	AF	Cust Serv & Info Expense	CUSTS_I	5,318,001	4,196,182	14,170	25,852	936	14	1,649	11,564
135	AF	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	94,394,062	54,630,961	269,518	459,527	8,652	132	117,538	337,369
136	AF	Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	99,712,063	58,827,143	283,687	485,379	9,588	146	119,187	348,932
137	AF	Sales Expense	SALESEXP	40,922	29,919	96	204	2	0	14	205
138	AF	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	311,457,637	141,278,389	724,630	2,750,111	2,821,629	12,168	164,024	10,934,014
139	AF	Tot Admin & Genl Exp xPension/Ben	A_GEXP	111,662,106	48,673,923	274,860	1,746,139	2,774,102	11,836	41,121	4,139,185
140	AF	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	94,394,062	54,630,961	269,518	459,527	8,652	132	117,538	337,369
141	AF	O&M + Capital Additions	EXPENDITURES	964,609,657	410,040,135	2,110,519	9,069,693	10,337,319	44,487	358,668	41,416,508
142	AF										
143	AF	Depreciation Expense (total)	DEPREXP	286,771,855	113,247,114	691,247	5,116,873	8,649,117	36,772	92,204	10,344,570
144	AF										
145	AF	NJ State Income Tax (CBT)	STATEINCTAX	116,400,498	49,105,403	269,701	1,621,455	2,453,615	10,492	36,040	4,221,229
146	AF	NJ State Deferred Income Tax	DFSTATEINCTAX	1,034,603	525,191	2,388	4,548	-51	1	668	39,394
147	AF										
148	AF	Labor Expense Related									
149	AF	Total Distribution Exp (Oper) Labor	TLABDO	43,603,802	21,377,534	84,714	176,100	15,310	222	11,416	213,914
150	AF	Total Distribution Exp (Maint) Labor	TLABDM	45,417,214	16,606,745	86,721	203,665	19,783	90	13,927	5,586,984

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						HTS-High Voltage	
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	Voltage	
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
101	AF	Acct E362 - Station Equipment	E362PLT	343,500	3,084,771	332,853,557	376,304,339	103,096,548	114,006,835	0
102	AF	Acct E364 - Poles & Towers	E364PLT	236,131	3,933,380	233,568,272	262,593,524	38,910,712	34,172,869	0
103	AF	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	631,159	12,104,603	642,849,684	717,141,426	186,643,064	68,007,696	0
104	AF	Acct E366 - UG Conduit	E366PLT	118,401	1,392,172	119,804,922	133,875,585	21,072,679	6,288,555	0
105	AF	Acct E367 - UG Conductors & Devices x HEP	E367PLT	330,894	3,890,698	334,818,356	374,141,583	58,891,734	17,574,600	0
106	AF	Acct E369 Services	E369PLT	0	0	53,039,066	1,013,079	243,028	415	0
107	AF	Acct E370 Meters	METERPLT	0	0	114,562,020	17,717,782	8,334,371	2,831,414	301,654
108	AF									
109	AF	Acct E370 Meters x load profile meters	METERPLTXPR	0	0	114,562,020	17,717,782	8,334,371	2,831,414	301,654
110	AF	Acct E373 - Streetlights	E373PLT	7,483	122,789,628	7,666,746	8,390,589	1,508,270	924,286	0
111	AF	Subtrans Lines - HTS-S/Switching Station load	SUBTRANS LINES			0.1684	0.1385	0.0351	0.3429	
112	AF	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARY LINES	0.0001	0.0008	0.2209	0.1802	0.0457		
113	AF									
114	AF	Acct E301-E303 Intangible Plt	INTANGPLT	8,077	567,388	8,710,604	9,087,957	1,654,747	1,020,878	12,641
115	AF	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0	0	0	0	0	0	0
116	AF	E391-E398 General Plant	GENPLT	88,736	6,260,999	90,916,078	99,499,766	17,885,807	10,960,646	0
117	AF	Common Plant	COMPLT	20,663	1,091,256	25,189,287	18,477,440	3,731,250	4,465,781	1,690,125
118	AF	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	109,399	7,352,255	116,105,365	117,977,206	21,617,058	15,426,426	1,690,125
119	AF									
120	AF	Total Plant	TOTPLT	2,280,224	160,171,869	2,458,974,623	2,565,500,323	467,129,611	288,190,559	3,568,514
121	AF									
122	AF	Total Distribution Plant Reserve	TOTDRESERVE	585,098	40,022,961	660,087,229	658,722,048	115,325,242	64,723,429	2,112,572
123	AF	Total Net Plant	TOTPLTNET	1,695,126	120,148,908	1,798,887,394	1,906,778,275	351,804,368	223,467,130	1,455,942
124	AF									
125	AF									
126	AF	Revenue Related								
127	AF	Total Operating Revenue	TOTREV	739,355	27,211,460	390,878,529	385,362,162	73,955,188	48,941,952	2,970,485
128	AF	ALLOCATION PROPORTIONS TABLE CONTINUED								
129	AF	INTERNALLY DEVELOPED ALLOCATION FACTORS								
130	AF									
131	AF	Expense Related								
132	AF	Distr Oper Exp	DISTEXPO	9,013	178,485	10,878,479	10,695,871	2,283,104	1,257,287	51,594
133	AF	Distr Maint Exp	DISTEXPM	364,664	4,073,681	24,960,676	27,696,698	6,470,625	3,745,275	709
134	AF	Cust Serv & Info Expense	CUSTS_I	214	34,498	876,964	140,606	11,945	3,040	367
135	AF	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	14,476	608,165	18,490,686	11,291,938	2,483,301	3,866,794	1,815,005
136	AF	Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	14,690	642,664	19,367,650	11,432,543	2,495,247	3,869,834	1,815,372
137	AF	Sales Expense	SALESEXP	4	555	9,167	677	61	17	1
138	AF	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	406,726	5,323,015	65,767,731	56,873,087	13,274,358	9,692,791	1,434,962
139	AF	Tot Admin & Genl Exp xPension/Ben	A_GEXP	25,972	1,650,150	23,808,289	21,049,266	4,466,475	2,860,461	140,326
140	AF	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	14,476	608,165	18,490,686	11,291,938	2,483,301	3,866,794	1,815,005
141	AF	O&M + Capital Additions	EXPENDITURES	527,560	16,922,853	211,022,965	196,076,789	40,293,386	24,893,202	1,495,571
142	AF									
143	AF	Depreciation Expense (total)	DEPREXP	57,030	3,997,233	61,464,680	64,030,515	11,662,973	7,251,328	130,196
144	AF									
145	AF	NJ State Income Tax (CBT)	STATEINCTAX	26,005	1,627,834	24,487,235	24,966,650	4,640,740	2,918,281	15,819
146	AF	NJ State Deferred Income Tax	DFSTATEINCTAX	152	17,038	182,614	193,060	33,890	28,029	7,680
147	AF									
148	AF	Labor Expense Related								
149	AF	Total Distribution Exp (Oper) Labor	TLABDO	4,134	71,047	6,220,765	13,122,993	1,636,605	630,244	38,805
150	AF	Total Distribution Exp (Maint) Labor	TLABDM	9,618	2,051,358	8,207,784	9,345,758	2,019,828	1,264,208	743

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
151	AF	Total Labor	LABOR	159,006,836	80,529,903	367,225	721,118	41,797	411	102,089	6,051,463
152	AF										
153	AF	REVENUES AND BILLING DETERMINANTS									
154	AF										
155	AF	Base Rate Sales Revenue	SALESREV	1,862,881,345	817,837,432	4,371,623	23,721,865	34,174,203	146,591	701,978	66,086,163
156	AF										
157	AF	Residential Service	REVR	817,837,432	817,837,432	0	0	0	0	0	0
158	AF	Residential Heating Service	REVRHS	4,371,623	0	4,371,623	0	0	0	0	0
159	AF	Residential Load Management Service	REVRMLM	23,721,865	0	0	23,721,865	0	0	0	0
160	AF	Water Heating Service	REVWH	34,174,203	0	0	0	34,174,203	0	0	0
161	AF	Water Heating Storage Service	REVWHS	146,591	0	0	0	0	146,591	0	0
162	AF	Building Heating Service	REVHS	701,978	0	0	0	0	0	701,978	0
163	AF	Body Police Lighting Service	REVBPL	66,086,163	0	0	0	0	0	0	66,086,163
164	AF	Body Police Lighting Service from Publicly Owned	REVBPLPOF	730,955	0	0	0	0	0	0	0
165	AF	Private Street and Area Lighting Service	REVPAL	26,795,398	0	0	0	0	0	0	0
166	AF	General Power and Lighting Service	REVGLP	384,902,021	0	0	0	0	0	0	0
167	AF	Large Power and Lighting Service - Secondary	REVLPLS	379,469,998	0	0	0	0	0	0	0
168	AF	Large Power and Lighting Service - Primary	REVLPLP	72,824,417	0	0	0	0	0	0	0
169	AF	High Tension Service - Subtransmission	REVHTSS	48,193,633	0	0	0	0	0	0	0
170	AF	High Tension Service - High Voltage	REVHTSHV	2,925,067	0	0	0	0	0	0	0
171	AF	HEP	REVHEP	0	0	0	0	0	0	0	0
172	AF										
173	AF										
174	AF	Total Rev Req @ desired ROR	REVREQ	1,862,881,345	817,837,432	4,371,623	23,721,865	34,174,203	146,591	701,978	66,086,163
175	AF										
176	AF										
177	AF	PRESENT REVENUES FROM SALES INPUT									
178	AF										
179	AF	Total Sales of Electricity Revenues		0	0	0	0	0	0	0	0
180	AF	Sales of Electricity Revenues - Rates		1,254,696,745	597,284,000	4,407,000	7,778,000	52,355	161	740,000	56,059,000
181	AF	Sales of Electricity Revenues - Other		0	0	0	0	0	0	0	0
182	AF										
183	AF	RATE OF RETURN									
184	AF	Rate of Return (Equalized)	CALCULATED	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
185	AF	Expense Reclassification Plus-local	ADJ_Plus_04	17,563	0	0	0	7,136	111	0	0
186	AF	Expense Reclassification-local	ADJEXP_04	-17,563	-10,963	-42	-77	0	0	-7	-674

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
151	AF	Total Labor	LABOR	(9) 23,511	(10) 2,614,469	(11) 28,127,951	(12) 29,731,969	(13) 5,221,656	(14) 4,304,516	(15) 1,168,758
152	AF									
153	AF	REVENUES AND BILLING DETERMINANTS								
154	AF									
155	AF	Base Rate Sales Revenue	SALESREV	730,955	26,795,398	384,902,021	379,469,998	72,824,417	48,193,633	2,925,067
156	AF									
157	AF	Residential Service	REVRS	0	0	0	0	0	0	0
158	AF	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
159	AF	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
160	AF	Water Heating Service	REVWH	0	0	0	0	0	0	0
161	AF	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
162	AF	Building Heating Service	REVHS	0	0	0	0	0	0	0
163	AF	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
164	AF	Body Police Lighting Service from Publicly Owned	REVBLPPOF	730,955	0	0	0	0	0	0
165	AF	Private Street and Area Lighting Service	REVPAL	0	26,795,398	0	0	0	0	0
166	AF	General Power and Lighting Service	REVGLP	0	0	384,902,021	0	0	0	0
167	AF	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	379,469,998	0	0	0
168	AF	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	72,824,417	0	0
169	AF	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	48,193,633	0
170	AF	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	2,925,067
171	AF	HEP	REVHEP	0	0	0	0	0	0	0
172	AF									
173	AF									
174	AF	Total Rev Req @ desired ROR	REVREQ	730,955	26,795,398	384,902,021	379,469,998	72,824,417	48,193,633	2,925,067
175	AF									
176	AF									
177	AF	PRESENT REVENUES FROM SALES INPUT								
178	AF									
179	AF	Total Sales of Electricity Revenues		0	0	0	0	0	0	0
180	AF	Sales of Electricity Revenues - Rates		322,229	27,815,000	264,859,000	223,909,000	38,961,000	30,175,000	2,335,000
181	AF	Sales of Electricity Revenues - Other		0	0	0	0	0	0	0
182	AF									
183	AF	RATE OF RETURN								
184	AF	Rate of Return (Equalized)	CALCULATED	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
185	AF	Expense Reclassification Plus-local	ADJ_Plus_04	0	0	0	0	0	0	10,316
186	AF	Expense Reclassification-local	ADJEXP_04	-1	-283	-2,947	-1,955	-350	-262	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	AP	ALLOCATION PROPORTIONS TABLE									
2	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
3	AP										
4	AP	ALLOCATION FACTORS PART A									
5	AP										
6	AP	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	1.000000	0.863036	0.002998	0.005009	0.000000	0.000000	0.000000	0.000000
7	AP										
8	AP										
9	AP	CP @ secondary lines - local	CP_SEC_04	1.000000	0.499094	0.001607	0.005487	0.000000	0.000000	0.000357	0.000000
10	AP	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	1.000000	0.393469	0.001267	0.004325	0.000000	0.000000	0.000281	0.000000
11	AP	CP @ primary lines - systems	CP_PRI_05	1.000000	0.472435	0.001521	0.005194	0.000000	0.000000	0.000338	0.000000
12	AP	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	1.000000	0.578954	0.003215	0.004814	0.000000	0.000000	0.001498	0.003180
13	AP	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	1.000000	0.611737	0.003397	0.005086	0.000000	0.000000	0.001582	0.003360
14	AP	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	1.000000	0.577157	0.003205	0.004799	0.000000	0.000000	0.001493	0.003170
15	AP										
16	AP	CP @ primary lines - local	CP_PRI_04	1.000000	0.472435	0.001521	0.005194	0.000000	0.000000	0.000338	0.000000
17	AP	NCP @ meter - local	NCP_MTR_04	1.000000	0.411382	0.003117	0.005392	0.000115	0.000002	0.002402	0.006136
18	AP	NCP @ meter - measurement	NCP_MTR_07	1.000000	0.411382	0.003117	0.005392	0.000115	0.000002	0.002402	0.006136
19	AP	NCP @ meter - cust svcs	NCP_MTR_06	1.000000	0.411382	0.003117	0.005392	0.000115	0.000002	0.002402	0.006136
20	AP	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	1.000000	0.415305	0.003147	0.005443	0.000116	0.000002	0.002425	0.000000
21	AP	BILLING DETERMINANTS									
22	AP										
23	AP	Number of Customers									
24	AP	Delivered kWh @ Meter - annual (w/n net)									
25	AP	Delivered Kw @ Meter - annual									
26	AP										
27	AP	ALLOCATION FACTORS PART B									
28	AP										
29	AP	Delivery kWh @ meter	KWHMETER_04	1.000000	0.335298	0.002290	0.004780	0.000014	0.000000	0.000291	0.006941
30	AP	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	1.000000	0.641341	0.004380	0.009143	0.000027	0.000000	0.000557	0.000000
31	AP	Delivery kWh @ subtrans - System E	KWH_SUBT_09	1.000000	0.239910	0.001639	0.003420	0.000010	0.000000	0.000208	0.004966
32	AP	Delivery kWh @ primary - System E	KWH_PRI_09	1.000000	0.387053	0.002644	0.005518	0.000017	0.000000	0.000336	0.008012
33	AP	Delivery kWh @ primary - Local E	KWH_PRI_10	1.000000	0.387053	0.002644	0.005518	0.000017	0.000000	0.000336	0.008012
34	AP	Delivery kWh @ secondary - Local E	KWH_SEC_10	1.000000	0.423311	0.002891	0.006035	0.000018	0.000000	0.000368	0.008763
35	AP	Delivery kWh @ meter - measurement	KWHMETER_07	1.000000	0.335584	0.002292	0.004784	0.000014	0.000000	0.000291	0.006947
36	AP	Delivery kWh @ meter - cust svcs	KWHMETER_06	1.000000	0.335584	0.002292	0.004784	0.000014	0.000000	0.000291	0.006947
37	AP										
38	AP										
39	AP	ALLOCATION FACTORS PART C									
40	AP										
41	AP	Draft EC Proforma	ECPRO_07	1.000000	0.875780	0.002822	0.004714	0.000744	0.000012	0.000320	0.000000
42	AP	E587 Customer Installation Expenses Local	CUSINT_04	1.000000	0.892857	0.008929	0.008929	0.008929	0.008929	0.008929	0.008929
43	AP	E587 Customer Installation Expenses System	CUSINT_05	1.000000	0.892857	0.008929	0.008929	0.008929	0.008929	0.008929	0.008929
44	AP	E369 minimum Service investment- access	SERVICEMIN_03	1.000000	0.001567	0.009866	0.267508	0.617005	0.002618	0.000000	0.000000
45	AP	E369 excess Service investment- local delivery	SERVICSEXC_04	1.000000	0.440536	0.345456	0.002024	0.003381	0.000018	0.000000	0.000000
46	AP	Avg Customer Bills - local	CUSTAVG_04	1.000000	0.851985	0.002960	0.004945	0.000282	0.000004	0.000336	0.002103
47	AP	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.851985	0.002960	0.004945	0.000282	0.000004	0.000336	0.002103
48	AP	E370 minimum meter investment - measurement	METERSMIN_07	1.000000	0.577749	0.002007	0.003353	0.002245	0.000035	0.000228	0.000000
49	AP	E368 Line Transformers - local	LNTRFRMR_04	1.000000	0.713915	0.005414	0.004536	0.000000	0.000000	0.000955	0.003098
50	AP	Billing Function costs - cust svcs	BILLING_06	1.000000	0.722749	0.002511	0.004195	0.000048	0.000001	0.000057	0.003033

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION							HTS-High Voltage
			BASIS	BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	AP	ALLOCATION PROPORTIONS TABLE								
2	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
3	AP									
4	AP	ALLOCATION FACTORS PART A								
5	AP									
6	AP	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	0.000000	0.000000	0.124406	0.004112	0.000343	0.000084	0.000011
7	AP									
8	AP									
9	AP	CP @ secondary lines - local	CP_SEC_04	0.000000	0.000000	0.270753	0.222703	0.000000	0.000000	0.000000
10	AP	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	0.000000	0.000000	0.213453	0.175572	0.044487	0.167146	0.000000
11	AP	CP @ primary lines - systems	CP_PRI_05	0.000000	0.000000	0.256290	0.210807	0.053415	0.000000	0.000000
12	AP	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	0.000152	0.001563	0.175540	0.141599	0.035896	0.053590	0.000000
13	AP	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	0.000160	0.001651	0.185480	0.149617	0.037928	0.000000	0.000000
14	AP	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	0.000151	0.001558	0.174996	0.141159	0.036741	0.055571	0.000000
15	AP									
16	AP	CP @ primary lines - local	CP_PRI_04	0.000000	0.000000	0.256290	0.210807	0.053415	0.000000	0.000000
17	AP	NCP @ meter - local	NCP_MTR_04	0.000332	0.002979	0.215221	0.185886	0.048108	0.080691	0.038238
18	AP	NCP @ meter - measurement	NCP_MTR_07	0.000332	0.002979	0.215221	0.185886	0.048108	0.080691	0.038238
19	AP	NCP @ meter - cust svcs	NCP_MTR_06	0.000332	0.002979	0.215221	0.185886	0.048108	0.080691	0.038238
20	AP	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	0.000000	0.000000	0.217273	0.187659	0.048567	0.081461	0.038603
21	AP	BILLING DETERMINANTS								
22	AP									
23	AP	Number of Customers								
24	AP	Delivered kWh @ Meter - annual (w/n net)								
25	AP	Delivered Kw @ Meter - annual								
26	AP									
27	AP	ALLOCATION FACTORS PART B								
28	AP									
29	AP	Delivery kWh @ meter	KWHMETER_04	0.000375	0.003369	0.180134	0.259443	0.076184	0.114404	0.016476
30	AP	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	0.000000	0.000000	0.344551	0.000000	0.000000	0.000000	0.000000
31	AP	Delivery kWh @ subtrans - System E	KWH_SUBT_09	0.000268	0.002411	0.128279	0.185634	0.053091	0.380163	0.000000
32	AP	Delivery kWh @ primary - System E	KWH_PRI_09	0.000433	0.003889	0.206955	0.299489	0.085653	0.000000	0.000000
33	AP	Delivery kWh @ primary - Local E	KWH_PRI_10	0.000433	0.003889	0.206955	0.299489	0.085653	0.000000	0.000000
34	AP	Delivery kWh @ secondary - Local E	KWH_SEC_10	0.000474	0.004254	0.226342	0.327544	0.000000	0.000000	0.000000
35	AP	Delivery kWh @ meter - measurement	KWHMETER_07	0.000376	0.003372	0.179435	0.259664	0.076249	0.114501	0.016490
36	AP	Delivery kWh @ meter - cust svcs	KWHMETER_06	0.000376	0.003372	0.179435	0.259664	0.076249	0.114501	0.016490
37	AP									
38	AP									
39	AP	ALLOCATION FACTORS PART C								
40	AP									
41	AP	Draft EC Proforma	ECPRO_07	0.000000	0.000000	0.115608	0.000000	0.000000	0.000000	0.000000
42	AP	E587 Customer Installation Expenses Local	CUSINT_04	0.008929	0.008929	0.008929	0.008929	0.008929	0.000000	0.008929
43	AP	E587 Customer Installation Expenses System	CUSINT_05	0.008929	0.008929	0.008929	0.008929	0.008929	0.000000	0.008929
44	AP	E369 minimum Service investment- access	SERVICEMIN_03	0.000000	0.000000	0.099089	0.001893	0.000454	0.000001	0.000000
45	AP	E369 excess Service investment- local delivery	SERVICSEXC_04	0.000000	0.000000	0.194742	0.012740	0.000517	0.000586	0.000000
46	AP	Avg Customer Bills - local	CUSTAVG_04	0.000038	0.010042	0.122813	0.004059	0.000338	0.000083	0.000011
47	AP	Avg Customer Bills - cust svcs	CUSTAVG_06	0.000038	0.010042	0.122813	0.004059	0.000338	0.000083	0.000011
48	AP	E370 minimum meter investment - measurement	METERSMIN_07	0.000000	0.000000	0.345694	0.037510	0.009792	0.017432	0.003953
49	AP	E368 Line Transformers - local	LNTRFRMR_04	0.000141	0.001350	0.140013	0.130578	0.000000	0.000000	0.000000
50	AP	Billing Function costs - cust svcs	BILLING_06	0.000055	0.014481	0.177112	0.068465	0.005703	0.001401	0.000189

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-											
LINE	SCH	ALLOCATION									
NO.	NO.	DESCRIPTION	BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51	AP	E370 excess mtr invst - measmnt	METERSEXC_07	1.000000	0.606307	0.002106	0.003519	0.000000	0.000000	0.000239	0.000000
52	AP	Avg Customer Bills - measurement	CUSTAVG_07	1.000000	0.856580	0.002976	0.004972	0.000284	0.000004	0.000338	0.002114
53	AP	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.832962	0.002894	0.004835	0.000263	0.000004	0.000314	0.000238
54	AP	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.787219	0.002735	0.004569	0.000052	0.000001	0.000062	0.000000
55	AP										
56	AP	Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
57	AP	Other Utility work by Cust Ops - local	UTILWORK_04	1.000000	0.731132	0.002337	0.004988	0.000061	0.000001	0.000337	0.004998
58	AP	E370 excess meter investment - local delivery - Demand	METERSEXC_04	1.000000	0.606307	0.002106	0.003519	0.000000	0.000000	0.000239	0.000000
59	AP	E370 excess meter investment - local delivery - Energy	METERSEXC_10	1.000000	0.606307	0.002106	0.003519	0.000000	0.000000	0.000239	0.000000
60	AP										
61	AP	Choice - local	CHOICE_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62	AP										
63	AP	Direct - PSAL - streetlighting	DIR_PSAL_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
64	AP	Direct - BPL - streetlighting	DIR_BPL_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
65	AP	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
66	AP	Direct - HTS-HV - access	DIR_HTSHV_03	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
67	AP	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
68	AP	Direct - HTS-Sub - systems	DIR_HTSS_05	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
69	AP										
70	AP	ALLOCATION FACTOR TABLE CONTINUED									
71	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
72	AP										
73	AP	Direct - HTS-Sub - local	DIR_HTSS_04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
74	AP	Meter O&M - minimum - measurement	MTROMMIN_07	1.000000	0.501169	0.001741	0.002909	0.000477	0.000007	0.000198	0.000000
75	AP	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
76	AP	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
77	AP	Meter O&M - measurement	METERPLT_07	1.000000	0.834095	0.002687	0.004490	0.000709	0.000011	0.000305	0.000000
78	AP										
79	AP	E370 excess meter investment - dummy	METERSEXC_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
80	AP	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
81	AP	E369 excess Service investment- dummy	SERVICESEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
82	AP	E368 Line Transformers - dummy	LNTRFRMR_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
83	AP	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
84	AP	CP @ primary lines - dummy	CP@PRI_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
85	AP	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
86	AP										
87	AP										
88	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
89	AP										
90	AP	<u>Plant Related</u>									
91	AP	Distribution Plant Total	DISTPLT	1.000000	0.390782	0.002399	0.018115	0.030801	0.000131	0.000300	0.036756
92	AP	Distribution Plant x meters	DISTPLTXMTR	1.000000	0.383425	0.002410	0.018629	0.031866	0.000135	0.000302	0.038046
93	AP	Acct E360 - Land & Land Rights	E360PLT	1.000000	0.394769	0.001979	0.004980	0.000008	0.000000	0.000312	0.004059
94	AP	Acct E361 - Structures & Improvements	E361PLT	1.000000	0.394769	0.001979	0.004980	0.000008	0.000000	0.000312	0.004059
95	AP	Acct E362 - Station Equipment	E362PLT	1.000000	0.394769	0.001979	0.004980	0.000008	0.000000	0.000312	0.004059
96	AP	Acct E364 - Poles & Towers	E364PLT	1.000000	0.422000	0.002100	0.005309	0.000009	0.000000	0.000333	0.012149
97	AP	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.417727	0.002058	0.005237	0.000008	0.000000	0.000329	0.004868
98	AP	Acct E366 - UG Conduit	E366PLT	1.000000	0.434187	0.002145	0.005486	0.000097	0.000000	0.000342	0.005997
99	AP	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.434187	0.002145	0.005486	0.000097	0.000000	0.000342	0.005997
100	AP	Acct E369 Services	E369PLT	1.000000	0.001567	0.009866	0.267508	0.617005	0.002618	0.000000	0.000000

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-										HTS-High
LINE	SCH	ALLOCATION								HTS-High
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub	Voltage
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
51	AP	E370 excess mtr invst - measmnt	METERSEXC_07	0.000000	0.000000	0.305010	0.051383	0.026243	0.005192	0.000000
52	AP	Avg Customer Bills - measurement	CUSTAVG_07	0.000038	0.010096	0.118082	0.004081	0.000340	0.000084	0.000011
53	AP	Account Maint - cust svcs	ACCTMAINT_06	0.000004	0.001134	0.124856	0.029368	0.002446	0.000601	0.000081
54	AP	Meter Reading Costs - measurement	MRCOST_07	0.000000	0.000000	0.192911	0.011253	0.000937	0.000230	0.000031
55	AP									
56	AP	Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
57	AP	Other Utility work by Cust Ops - local	UTILWORK_04	0.000093	0.013559	0.224006	0.016539	0.001494	0.000419	0.000035
58	AP	E370 excess meter investment - local delivery - Demand	METERSEXC_04	0.000000	0.000000	0.305010	0.051383	0.026243	0.005192	0.000000
59	AP	E370 excess meter investment - local delivery - Energy	METERSEXC_10	0.000000	0.000000	0.305010	0.051383	0.026243	0.005192	0.000000
60	AP									
61	AP	Choice - local	CHOICE_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62	AP									
63	AP	Direct - PSAL - streetlighting	DIR_PSAL_02	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
64	AP	Direct - BPL - streetlighting	DIR_BPL_02	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
65	AP	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
66	AP	Direct - HTS-HV - access	DIR_HTSHV_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
67	AP	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
68	AP	Direct - HTS-Sub - systems	DIR_HTSS_05	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
69	AP									
70	AP	ALLOCATION FACTOR TABLE CONTINUED								
71	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
72	AP									
73	AP	Direct - HTS-Sub - local	DIR_HTSS_04	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
74	AP	Meter O&M - minimum - measurement	MTROMMIN_07	0.000000	0.000000	0.069088	0.383557	0.031948	0.007850	0.001056
75	AP	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
76	AP	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
77	AP	Meter O&M - measurement	METERPLT_07	0.000000	0.000000	0.134509	0.011842	0.003092	0.005503	0.002757
78	AP									
79	AP	E370 excess meter investment - dummy	METERSEXC_08	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
80	AP	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
81	AP	E369 excess Service investment- dummy	SERVICEEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
82	AP	E368 Line Transformers - dummy	LNTRFRMR_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
83	AP	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
84	AP	CP @ primary lines - dummy	CP@PRI_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
85	AP	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
86	AP									
87	AP									
88	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
89	AP									
90	AP	<u>Plant Related</u>								
91	AP	Distribution Plant Total	DISTPLT	0.000200	0.014080	0.215092	0.225407	0.040997	0.024912	0.000028
92	AP	Distribution Plant x meters	DISTPLTXMTR	0.000207	0.014575	0.211637	0.231619	0.041635	0.025515	0.000000
93	AP	Acct E360 - Land & Land Rights	E360PLT	0.000219	0.001971	0.212629	0.240386	0.065859	0.072828	0.000000
94	AP	Acct E361 - Structures & Improvements	E361PLT	0.000219	0.001971	0.212629	0.240386	0.065859	0.072828	0.000000
95	AP	Acct E362 - Station Equipment	E362PLT	0.000219	0.001971	0.212629	0.240386	0.065859	0.072828	0.000000
96	AP	Acct E364 - Poles & Towers	E364PLT	0.000230	0.003828	0.227330	0.255580	0.037871	0.033260	0.000000
97	AP	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	0.000221	0.004238	0.225073	0.251084	0.065347	0.023811	0.000000
98	AP	Acct E366 - UG Conduit	E366PLT	0.000231	0.002719	0.233945	0.261421	0.041149	0.012280	0.000000
99	AP	Acct E367 - UG Conductors & Devices x HEP	E367PLT	0.000231	0.002719	0.233945	0.261421	0.041149	0.012280	0.000000
100	AP	Acct E369 Services	E369PLT	0.000000	0.000000	0.099089	0.001893	0.000454	0.000001	0.000000

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION								
			BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
151	AP	Base Rate Sales Revenue	SALESREV	1.000000	0.439017	0.002347	0.012734	0.018345	0.000079	0.000377	0.035475
152	AP										
153	AP	Residential Service	REVR	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
154	AP	Residential Heating Service	REVRHS	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
155	AP	Residential Load Management Service	REVRML	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
156	AP	Water Heating Service	REVWH	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
157	AP	Water Heating Storage Service	REVWHS	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
158	AP	Building Heating Service	REVHS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
159	AP	Body Police Lighting Service	REVB	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
160	AP	Body Police Lighting Service from Publicly Owned	REVB	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
161	AP	Private Street and Area Lighting Service	REVPAL	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
162	AP										
163	AP	General Power and Lighting Service	REVG	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
164	AP	Large Power and Lighting Service - Secondary	REVL	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
165	AP	Large Power and Lighting Service - Primary	REVL	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
166	AP	High Tension Service - Subtransmission	REVHT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
167	AP	High Tension Service - High Voltage	REVHT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
168	AP	HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
169	AP										
170	AP	Total Rev Req @ desired ROR	REVREQ	1.000000	0.439017	0.002347	0.012734	0.018345	0.000079	0.000377	0.035475
171	AP										
172	AP	PRESENT REVENUES FROM SALES INPUT									
173	AP										
174	AP	Total Sales of Electricity Revenues		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
175	AP	Sales of Electricity Revenues - Rates		1.000000	0.476039	0.003512	0.006199	0.000042	0.000000	0.000590	0.044679
176	AP	Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
177	AP	Expense Reclassification Plus-local	ADJ_Plus_04	1.000000	0.000000	0.000000	0.000000	0.406337	0.006306	0.000000	0.000000
178	AP	Expense Reclassification-local	ADJEXP_04	1.000000	0.624242	0.002413	0.004379	0.000000	0.000000	0.000423	0.038400

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						HTS-Sub	HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary			
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
151	AP	Base Rate Sales Revenue	SALESREV	0.000392	0.014384	0.206616	0.203701	0.039092	0.025870	0.001570
152	AP									
153	AP	Residential Service	REVR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
154	AP	Residential Heating Service	REVRHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
155	AP	Residential Load Management Service	REVRML	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
156	AP	Water Heating Service	REVWH	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
157	AP	Water Heating Storage Service	REVVHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
158	AP	Building Heating Service	REVHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
159	AP	Body Police Lighting Service	REVB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
160	AP	Body Police Lighting Service from Publicly Owned	REVB	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
161	AP	Private Street and Area Lighting Service	REVPAL	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
162	AP									
163	AP	General Power and Lighting Service	REVL	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
164	AP	Large Power and Lighting Service - Secondary	REVL	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
165	AP	Large Power and Lighting Service - Primary	REVL	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
166	AP	High Tension Service - Subtransmission	REVHT	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
167	AP	High Tension Service - High Voltage	REVHT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
168	AP	HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
169	AP									
170	AP	Total Rev Req @ desired ROR	REVREQ	0.000392	0.014384	0.206616	0.203701	0.039092	0.025870	0.001570
171	AP									
172	AP	PRESENT REVENUES FROM SALES INPUT								
173	AP									
174	AP	Total Sales of Electricity Revenues		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
175	AP	Sales of Electricity Revenues - Rates		0.000257	0.022169	0.211094	0.178457	0.031052	0.024050	0.001861
176	AP	Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
177	AP	Expense Reclassification Plus-local	ADJ_Plus_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.587357
178	AP	Expense Reclassification-local	ADJEXP_04	0.000059	0.016095	0.167800	0.111337	0.019957	0.014895	0.000000

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB- SCH NO.	DESCRIPTION	ALLOCATION BASIS							HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	HTS-Sub		
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	ADA	ALLOCATED DIRECT ASSIGNMENTS								
2	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTION:								
3	ADA									
4	ADA	Net Write-Offs								
5	ADA	Residential Service	REVRS	0	0	0	0	0	0	
6	ADA	Residential Heating Service	REVRHS	0	0	0	0	0	0	
7	ADA	Residential Load Management Service	REVRLM	0	0	0	0	0	0	
8	ADA	Water Heating Service	REVWH	0	0	0	0	0	0	
9	ADA	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	
10	ADA	Building Heating Service	REVHS	0	0	0	0	0	0	
11	ADA	Body Police Lighting Service	REVBPL	0	0	0	0	0	0	
12	ADA	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	
13	ADA	Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	
14	ADA	General Power and Lighting Service	REVGLP	0	0	0	0	0	0	
15	ADA	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	
16	ADA	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	
17	ADA	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	
18	ADA	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	
19	ADA	HEP	REVHEP	0	0	0	0	0	0	
20	ADA									
21	ADA	Total Write-Offs	EXP_904	0	0	0	0	0	0	
22	ADA									
23	ADA	Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
24	ADA									
25	ADA	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	
26	ADA									
27	ADA									
28	ADA	Rev to Customers w/Late Payment fees								
29	ADA	Residential Service	REVRS	0	0	0	0	0	0	
30	ADA	Residential Heating Service	REVRHS	0	0	0	0	0	0	
31	ADA	Residential Load Management Service	REVRLM	0	0	0	0	0	0	
32	ADA	Water Heating Service	REVWH	0	0	0	0	0	0	
33	ADA	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	
34	ADA	Building Heating Service	REVHS	0	0	0	0	0	0	
35	ADA	Body Police Lighting Service	REVBPL	0	0	0	0	0	0	
36	ADA	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	
37	ADA	Private Street and Area Lighting Service	REVPAL	0	26,795,398	0	0	0	0	
38	ADA	General Power and Lighting Service	REVGLP	0	0	384,902,021	0	0	0	
39	ADA	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	379,469,998	0	0	
40	ADA	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	72,824,417	0	
41	ADA	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	48,193,633	
42	ADA	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	2,925,067	
43	ADA	HEP	REVHEP	0	0	0	0	0	0	
44	ADA									
45	ADA	Total Late Payment Fees	REVLATEP	0	26,795,398	384,902,021	379,469,998	72,824,417	48,193,633	
46	ADA	Total Late Payment Fees	REVLATEP		0.029259	0.420285	0.414353	0.079519	0.052624	
47	ADA									
48	ADA	ALLOCATED DIRECT ASSIGNMENTS								
49	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
50	ADA									

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						HTS-Sub	HTS-High Voltage
			BPL-POF	PSAL	GLP	LPL-Secondary	LPL-Primary	(14)		
			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	RRW	REVENUE REQUIREMENTS								
2	RRW									
3	RRW	PRESENT RATES								
4	RRW	-----								
5	RRW	RATE BASE	2,214,624	133,309,963	2,012,626,362	2,022,581,857	377,880,185	239,503,489	2,469,479	
6	RRW	NET OPER INC (PRESENT RATES)	163,439	9,838,275	148,531,825	149,266,541	27,887,558	17,675,357	182,248	
7	RRW	RATE OF RETURN (PRES RATES)	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	
8	RRW	RELATIVE RATE OF RETURN	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
9	RRW	SALES REVENUE (PRE RATES)	730,955	26,795,398	384,902,021	379,469,998	72,824,417	48,193,633	2,925,067	
10	RRW	REVENUE PRES RATES \$/KWH	\$0.0477	\$0.1948	\$0.0524	\$0.0358	\$0.0234	\$0.0103	\$0.0043	
11	RRW	REVENUE REQUIRED - \$/MO/CUST	\$678.07	\$94.70	\$111.22	\$3,317.36	\$7,643.20	\$20,586.77	\$9,285.93	
12	RRW	SALES REV REQUIRED \$/KW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
13	RRW									
14	RRW	CLAIMED RATE OF RETURN								
15	RRW	-----								
16	RRW	CLAIMED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	
17	RRW	RETURN REQ FOR CLAIMED ROR	163,439	9,838,275	148,531,825	149,266,541	27,887,558	17,675,357	182,248	
18	RRW	SALES REVENUE REQ CLAIMED ROR	730,955	26,795,398	384,902,021	379,469,998	72,824,417	48,193,633	2,925,067	
19	RRW	REVENUE DEFICIENCY SALES REV								
20	RRW	PERCENT INCREASE REQUIRED	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
21	RRW	ANNUAL BOOKED KWH SALES	15,313,401	137,520,699	7,352,369,374	10,589,422,620	3,109,525,559	4,669,504,753	672,466,899	
22	RRW	SALES REV REQUIRED \$/KWH	\$0.0477	\$0.1948	\$0.0524	\$0.0358	\$0.0234	\$0.0103	\$0.0043	
23	RRW	REVENUE DEFICIENCY \$/KWH								

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Local Delivery			System Delivery		Customer	System Delivery		Local Delivery
				Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	S	SUMMARY OF RESULTS										
2	S	DEVELOPMENT OF RETURN										
3	S											
4	S	RATE BASE										
5	S	Plant in Service										
6	S	Production Plant E310-E346	CALCULATED	0	0	0	0	0	0	0	0	0
7	S	Transmission Plant E350-E359	CALCULATED	0	0	0	0	0	0	0	0	0
8	S	Distribution Plant										
9	S	Land & Structures E360-E361	CALCULATED	293,570,614	0	0	0	125,606,741	0	0	167,963,873	0
10	S	Station Equipment E362	CALCULATED	1,565,418,169	0	0	0	669,777,783	0	0	895,640,386	0
11	S	Poles, Towers, and Fixtures E364	CALCULATED	1,027,443,483	9,926,985	0	324,132,007	138,764,932	0	0	203,883,749	350,735,810
12	S	OH Conductors and Devices E365	CALCULATED	2,856,184,590	8,663,157	0	676,089,548	658,973,011	0	0	804,510,629	707,948,244
13	S	UG Conductors E366	CALCULATED	512,107,003	1,209,731	73,522	167,477,027	74,353,110	0	0	88,369,620	180,623,992
14	S	UG Conduits and Devices E367	CALCULATED	1,431,183,475	3,380,831	205,472	468,047,404	207,794,351	0	0	246,966,239	504,789,178
15	S	Line Transformers E368	CALCULATED	1,591,690,631	0	0	756,053,050	0	0	0	0	835,637,581
16	S	Services E369	CALCULATED	535,269,333	0	535,269,333	0	0	0	0	0	0
17	S	Meters E370	CALCULATED	365,421,442	0	0	122,177,671	0	0	76,316,914	0	166,926,857
18	S	Street Lighting E373	CALCULATED	499,027,153	464,501,858	1,870,457	8,459,940	6,595,096	0	0	8,474,749	9,125,053
19	S	Asset Retirement Obligations E374	CALCULATED	96,512,525	932,488	0	30,447,221	13,034,833	0	0	19,151,745	32,946,239
20	S	Other Distribution and Unallocated Plant	CALCULATED	0	0	0	0	0	0	0	0	0
21	S	Total Distribution Plant	CALCULATED	10,773,828,418	488,615,049	537,418,784	2,552,883,868	1,894,899,857	0	76,316,914	2,434,960,990	2,788,732,956
22	S	General Plant E389-E399	CALCULATED	429,584,593	20,166,534	22,180,803	100,322,166	78,207,913	0	0	100,497,773	108,209,403
23	S	Common Plant C389-C399	CALCULATED	126,654,044	1,587,719	1,746,304	11,272,300	6,157,341	72,130,276	17,328,503	7,912,231	8,519,370
24	S	Intangible Plant E301-E303, E399, C303-C390	CALCULATED	126,923,895	1,837,456	2,020,984	12,674,013	7,125,844	66,251,423	17,404,589	9,156,764	10,452,822
25	S	Total Plant in Service	CALCULATED	11,456,990,950	512,206,759	563,366,875	2,677,152,347	1,986,390,954	138,381,700	111,050,006	2,552,527,759	2,915,914,551
26	S											
27	S	Less: Reserve for Depreciation and Amorization	CALCULATED	3,099,332,698	126,416,094	252,481,133	742,150,688	455,781,716	84,778,006	49,872,573	577,895,582	809,956,907
28	S	Plus: Rate Base Additions										
29	S	Working Capital	CALCULATED	1,153,424,258	63,830,655	19,921,829	248,313,802	184,777,469	70,384,500	46,999,741	236,283,063	282,913,200
30	S	Plant Held for Future Use	CALCULATED	495,177	22,138	24,349	115,708	85,853	5,981	4,800	110,322	126,027
31	S	Capital Stimulus	CALCULATED	0	0	0	0	0	0	0	0	0
32	S	Other Rate Base Deductions		-27,893,945	-84,606	0	-6,602,796	-6,435,633	0	0	-7,856,977	-6,913,933
33	S	Other Rate Base Additions		2,015,996,645	61,220,311	62,612,913	315,548,459	238,042,456	4,631,514	683,436,361	306,146,618	344,358,014
34	S	Customer Advances	CALCULATED	-63,735,780	-2,837,691	-1,886,245	-12,528,067	-10,173,104	-4,124,283	-5,557,527	-13,057,373	-13,571,491
35	S	Unbilled Revenue	CALCULATED	0	0	0	0	0	0	0	0	0
36	S	Deferred Income Taxes and Credits	CALCULATED	-1,800,404,102	-79,935,371	-88,010,271	-417,605,067	-309,970,064	-33,113,358	-19,416,826	-398,307,698	-454,045,448
37	S											
38	S	Plus: Rate Base Deductions										
39	S	TOTAL RATE BASE		9,635,540,505	428,006,101	303,548,316	2,062,243,696	1,626,936,215	91,388,048	766,643,982	2,097,950,132	2,258,824,013
40	S											
41	S	SUMMARY OF RESULTS										
42	S	DEVELOPMENT OF RETURN	CALCULATED									
43	S											
44	S	RATE BASE	CALCULATED	9,635,540,505	428,006,101	303,548,316	2,062,243,696	1,626,936,215	91,388,048	766,643,982	2,097,950,132	2,258,824,013
45	S											
46	S	OPERATING REVENUES										
47	S	Rate Revenues from Customers	CALCULATED	1,862,881,345	82,940,563	55,131,523	366,172,706	297,341,383	120,545,304	162,436,456	381,643,335	396,670,076
48	S	Other Operating Revenues	CALCULATED	25,104,439	1,045,852	656,084	4,948,854	4,047,855	1,580,320	2,004,219	5,362,318	5,458,939
49	S	Revenues from Other Sources	CALCULATED	0	0	0	0	0	0	0	0	0
50	S	Less: Provisions for Rate Refunds	CALCULATED	0	0	0	0	0	0	0	0	0
51	S	TOTAL OPERATING REVENUES		1,887,985,784	83,986,414	55,787,607	371,121,560	301,389,237	122,125,623	164,440,675	387,005,653	402,129,014
52	S											
53	S	OPERATING EXPENSES										
54	S	Operation and Maintenance Expense										
55	S	Production Expense	CALCULATED	0	0	0	0	0	0	0	0	0
56	S	Transmission Expense	CALCULATED	0	0	0	0	0	0	0	0	0
57	S	Distribution Expense	CALCULATED	178,009,259	13,223,105	74,179	23,979,432	38,515,543	0	18,936,951	48,738,710	34,541,340
58	S	Customer Accounts Expense	CALCULATED	94,394,062	0	0	1,613,601	0	74,167,825	18,612,636	0	0
59	S	Customer Service & Information Expense	CALCULATED	5,318,001	0	0	2,010,317	0	3,307,684	0	0	0
60	S	Sales Expense	CALCULATED	40,922	0	0	40,922	0	0	0	0	0

PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Local Delivery			System Delivery		Customer	System Delivery		Local Delivery
				Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
61	RBP	Primary lines - Demand Related - Local		617,928,923	0	0	617,928,923	0	0	0	0	0
62	RBP	Primary lines - Demand Related - System		617,928,923	0	0	0	617,928,923	0	0	0	0
63	RBP	Secondary lines -Energy Related - Local		64,282,796	0	0	0	0	0	0	0	64,282,796
64	RBP	Secondary lines -Demand Related - Local		58,160,625	0	0	58,160,625	0	0	0	0	0
65	RBP	Other	DISTPLT	0	0	0	0	0	0	0	0	0
66	RBP	Total Account E365		2,856,184,590	8,663,157	0	676,089,548	658,973,011	0	0	804,510,629	707,948,244
67	RBP											
68	RBP	E366 - Underground Conduit										
69	RBP	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
70	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0	0
71	RBP	Underground Conduits	E367PLT	512,107,003	1,209,731	73,522	167,477,027	74,353,110	0	0	88,369,620	180,623,992
72	RBP	Not Used	not_used	0	0	0	0	0	0	0	0	0
73	RBP	Total Account E366		512,107,003	1,209,731	73,522	167,477,027	74,353,110	0	0	88,369,620	180,623,992
74	RBP											
75	RBP	E367 - Underground Conductors & Devices										
76	RBP	Direct - BPL	DIR_BPL_02	2,325,498	2,325,498	0	0	0	0	0	0	0
77	RBP	Direct - PSAL	DIR_PSAL_02	868,520	868,520	0	0	0	0	0	0	0
78	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	3,979,461	186,813	205,472	929,335	724,480	0	0	930,962	1,002,399
79	RBP	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0	0
80	RBP	367.1 - Conventional UG										
81	RBP	Subtransmission lines - Energy Related - System	KWH_SUBT_09	40,943,727	0	0	0	0	0	0	40,943,727	0
82	RBP	Subtransmission lines - Demand Related - System	CP_SUBT_05	10,447,922	0	0	0	10,447,922	0	0	0	0
83	RBP	Primary lines - Energy Related - Local	KWH_PRI_10	90,324,112	0	0	0	0	0	0	0	90,324,112
84	RBP	Primary lines - Energy Related - System	KWH_PRI_09	90,324,112	0	0	0	0	0	0	90,324,112	0
85	RBP	Primary lines - Demand Related - Local	CP_PRI_04	86,712,563	0	0	86,712,563	0	0	0	0	0
86	RBP	Primary lines - Demand Related - System	CP_PRI_05	86,712,563	0	0	0	86,712,563	0	0	0	0
87	RBP	Secondary lines -Energy Related - Local	KWH_SEC_10	283,098,081	0	0	0	0	0	0	0	283,098,081
88	RBP	Secondary lines -Demand Related - Local	CP_SEC_04	256,136,359	0	0	256,136,359	0	0	0	0	0
89	RBP	367.2 - BUD										
90	RBP	Subtransmission lines - Energy Related - System	KWH_SUBT_09	381,867	0	0	0	0	0	0	381,867	0
91	RBP	Subtransmission lines - Demand Related - System	CP_SUBT_05	97,444	0	0	0	97,444	0	0	0	0
92	RBP	Primary lines - Energy Related - Local	KWH_PRI_10	114,385,571	0	0	0	0	0	0	0	114,385,571
93	RBP	Primary lines - Energy Related - System	KWH_PRI_09	114,385,571	0	0	0	0	0	0	114,385,571	0
94	RBP	Primary lines - Demand Related - Local	CP_PRI_04	109,811,942	0	0	109,811,942	0	0	0	0	0
95	RBP	Primary lines - Demand Related - System	CP_PRI_05	109,811,942	0	0	0	109,811,942	0	0	0	0
96	RBP	Secondary lines -Energy Related - Local	KWH_SEC_10	15,979,016	0	0	0	0	0	0	0	15,979,016
97	RBP	Secondary lines -Demand Related - Local	CP_SEC_04	14,457,205	0	0	14,457,205	0	0	0	0	0
98	RBP	Other	E367PLT	0	0	0	0	0	0	0	0	0
99	RBP	Total Account E367		1,431,183,475	3,380,831	205,472	468,047,404	207,794,351	0	0	246,966,239	504,789,178
100	RBP											
101	RBP	E368 - Line Transformers										
102	RBP	Line Transformers - Energy Related - Local	KWH_SEC_10	835,637,581	0	0	0	0	0	0	0	835,637,581
103	RBP	Line Transformers - Demand Related - Local	CP_SEC_04	756,053,050	0	0	756,053,050	0	0	0	0	0
104	RBP	Not Used	not_used	0	0	0	0	0	0	0	0	0
105	RBP	Total Account E368		1,591,690,631	0	0	756,053,050	0	0	0	0	835,637,581
106	RBP	E369 - Services										
107	RBP	Basic portion (minimum size)	SERVICESMIN_03	535,269,333	0	535,269,333	0	0	0	0	0	0
108	RBP	E369 - Excess portion	SERVICESEXC_04	0	0	0	0	0	0	0	0	0
109	RBP	Total Account E369		535,269,333	0	535,269,333	0	0	0	0	0	0
110	RBP	ELECTRIC PLANT IN SERVICE CONTINUED										
111	RBP											
112	RBP	E370 - Meters										
113	RBP	Load profiling meters	KWHMETERX_04	0	0	0	0	0	0	0	0	0
114	RBP	Customer Component	METERSMIN_07	76,316,914	0	0	0	0	0	76,316,914	0	0
115	RBP	Excess portion - Demand (Commercial Customers)	METERSEXC_04	122,177,671	0	0	122,177,671	0	0	0	0	0
116	RBP	Excess portion - Demand (Residential Customers)	METERSEXC_10	166,926,857	0	0	0	0	0	0	0	166,926,857
117	RBP	Total Account E370		365,421,442	0	0	122,177,671	0	0	76,316,914	0	166,926,857
118	RBP											
119	RBP	E373 - Street Lighting & Signal Systems										
120	RBP	BPL luminaires & poles	DIR_BPL_02	340,539,607	340,539,607	0	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	ALLOCATION			Local Delivery	System Delivery	Customer	System Delivery	Local Delivery	
				Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
121	RBP	PSAL luminaires & poles	DIR_PSAI_02	122,261,652	122,261,652	0	0	0	0	0	0	0
122	RBP	UG BPL Poles in UG areas	DISTPLTXMTR	36,225,893	1,700,598	1,870,457	8,459,940	6,595,096	0	0	8,474,749	9,125,053
123	RBP	Total Account E373		499,027,153	464,501,858	1,870,457	8,459,940	6,595,096	0	0	8,474,749	9,125,053
124	RBP											
125	RBP	E374 - Asset Retirement Obligations	E364PLT	96,512,525	932,488	0	30,447,221	13,034,833	0	0	19,151,745	32,946,239
126	RBP											
127	RBP	Other Distribution and Unallocated Plant										
128	RBP	Not Used	not_used	0	0	0	0	0	0	0	0	0
129	RBP	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0	0	0
130	RBP											
131	RBP	TOTAL DISTRIBUTION PLANT		10,773,828,418	488,615,049	537,418,784	2,552,883,868	1,894,899,857	0	76,316,914	2,434,960,990	2,788,732,956
132	RBP											
133	RBP	GENERAL AND COMMON PLANT										
134	RBP	E390-E398 GENERAL PLANT										
135	RBP	Meter Related	METERPLT	0	0	0	0	0	0	0	0	0
136	RBP	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0	0
137	RBP	Substation Related	E362PLT	0	0	0	0	0	0	0	0	0
138	RBP	Distribution Delivery	DISTPLTXMTR	429,584,593	20,166,534	22,180,803	100,322,166	78,207,913	0	0	100,497,773	108,209,403
139	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0	0
140	RBP	Unassigned	GENPLT	0	0	0	0	0	0	0	0	0
141	RBP	Total Accounts E390-E398		429,584,593	20,166,534	22,180,803	100,322,166	78,207,913	0	0	100,497,773	108,209,403
142	RBP											
143	RBP	C389-C399 COMMON PLANT										
144	RBP	Not Used	not_used	0	0	0	0	0	0	0	0	0
145	RBP	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0	0
146	RBP	Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	0	0
147	RBP	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0	0
148	RBP	Customer Service Related	CUSTSVSX	92,605,476	0	0	3,365,638	0	71,953,745	17,286,093	0	0
149	RBP	Distribution Delivery Related	DISTPLTXMTR	33,738,596	1,583,834	1,742,030	7,879,075	6,142,271	0	0	7,892,866	8,498,520
150	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0	0
151	RBP	Unassigned	COMPLT	309,972	3,886	4,274	27,588	15,069	176,531	42,410	19,364	20,850
152	RBP	Not Used	not_used	0	0	0	0	0	0	0	0	0
153	RBP	Total Accounts C389-C399		126,654,044	1,587,719	1,746,304	11,272,300	6,157,341	72,130,276	17,328,503	7,912,231	8,519,370
154	RBP											
155	RBP	TOTAL GENERAL AND COMMON PLANT		556,238,637	21,754,254	23,927,107	111,594,466	84,365,254	72,130,276	17,328,503	108,410,004	116,728,774
156	RBP											
157	RBP	ELECTRIC PLANT IN SERVICE CONTINUED										
158	RBP											
159	RBP	INTANGIBLE PLANT - E301-E303										
160	RBP	Customer Service Related	TOTPLT	40,584,928	1,814,427	1,995,655	9,483,470	7,036,536	490,200	393,380	9,042,004	10,329,255
161	RBP	Not Used	not_used	0	0	0	0	0	0	0	0	0
162	RBP	TOTAL INTANGIBLE PLANT		40,584,928	1,814,427	1,995,655	9,483,470	7,036,536	490,200	393,380	9,042,004	10,329,255
163	RBP											
164	RBP	C303 - INTANGIBLE PLANT										
165	RBP	- Customer Related - Measurement	MRCOST_07	606,400	0	0	0	0	0	606,400	0	0
166	RBP	- Demand Related - Measurement	NCP_MTR_07	606,400	0	0	0	0	0	606,400	0	0
167	RBP	Customer Service Related	CUSTSVSX	84,635,615	0	0	3,075,982	0	65,761,224	15,798,408	0	0
168	RBP	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0	0
169	RBP	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0	0
170	RBP	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0	0
171	RBP	E399.1 Asset Retirement Obligations	GENPLT	490,552	23,029	25,329	114,560	89,307	0	0	114,761	123,567
172	RBP	TOTAL ACCOUNTS C303-C390.4,E399		86,338,967	23,029	25,329	3,190,542	89,307	65,761,224	17,011,208	114,761	123,567
173	RBP											
174	RBP	TOTAL INTANGIBLE PLANT		126,923,895	1,837,456	2,020,984	12,674,013	7,125,844	66,251,423	17,404,589	9,156,764	10,452,822
175	RBP											
176	RBP	TOTAL ELECTRIC PLANT IN SERVICE		11,456,990,950	512,206,759	563,366,875	2,677,152,347	1,986,390,954	138,381,700	111,050,006	2,552,527,759	2,915,914,551

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS			Local Delivery	System Delivery	Customer	System Delivery	Local Delivery	
			Total Company	Street Lighting	Access	Demand	Demand	Service	Energy	Energy	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
61	RBD	TOTAL DISTRIBUTION PLANT RESERVE	2,813,507,566	118,149,623	243,388,992	697,062,102	423,723,484		28,882,106	536,700,505	765,600,754
62	RBD										
63	RBD	GENERAL AND COMMON PLANT RESERVE									
64	RBD	E390-E398 GENERAL PLANT - RESERVE									
65	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
66	RBD	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
67	RBD	Substation Related	E362PLT	0	0	0	0	0	0	0	0
68	RBD	Distribution Delivery Related	DISTPLTXMTR	156,424,740	7,343,245	8,076,701	36,530,334	28,477,866	0	36,594,278	39,402,316
69	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
70	RBD	Unassigned	GENPLT	0	0	0	0	0	0	0	0
71	RBD	Total Accounts E390-E398 Reserve		156,424,740	7,343,245	8,076,701	36,530,334	28,477,866	0	36,594,278	39,402,316
72	RBD										
73	RBD	C389-C399 COMMON PLANT RESERVE									
74	RBD	Not Used	not_used	0	0	0	0	0	0	0	0
75	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
76	RBD	Meter Reading Related - Customer Related Measurement	MRCOST_07	0	0	0	0	0	0	0	0
77	RBD	Meter Reading Related - Demand Related Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0
78	RBD	Customer Service Related	CUSTSVSX	46,782,308	0	0	1,700,248	0	36,349,495	8,732,565	0
79	RBD	Distribution Delivery Related	DISTPLTXMTR	19,175,874	900,197	990,111	4,478,199	3,491,059	0	4,486,038	4,830,271
80	RBD	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0	0
81	RBD	Unassigned	COMPLT	0	0	0	0	0	0	0	0
82	RBD	Not Used	not_used	0	0	0	0	0	0	0	0
83	RBD	Total Accounts C389-C399 Reserve		65,958,182	900,197	990,111	6,178,447	3,491,059	36,349,495	8,732,565	4,830,271
84	RBD										
85	RBD	C303 - INTANGIBLE PLANT									
86	RBD	- Customer Related - Measurement	MRCOST_07	311,743	0	0	0	0	311,743	0	0
87	RBD	- Demand Related - Measurement	NCP_MTR_07	311,743	0	0	0	0	311,743	0	0
88	RBD	Customer Service Related	CUSTSVSX	46,570,192	0	0	1,692,539	0	36,184,682	8,692,971	0
89	RBD	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
90	RBD	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
91	RBD	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
92	RBD	E399.1 Asset Retirement Obligations	GENPLT	490,552	23,029	25,329	114,560	89,307	0	114,761	123,567
93	RBD	Total Accounts C303-C390.4,E399		47,684,230	23,029	25,329	1,807,099	89,307	36,184,682	9,316,457	114,761
94	RBD										
95	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		3,099,332,698	126,416,094	252,481,133	742,150,688	455,781,716	84,778,006	49,872,573	577,895,582
96	RBD	NET ELECTRIC PLANT IN SERVICE		8,357,658,252	385,790,665	310,885,742	1,935,001,659	1,530,609,238	53,603,694	61,177,433	1,974,632,177

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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Allocation								
				Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Customer Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	RBO	ADDITIONS AND DEDUCTIONS TO RATE BASE										
2	RBO											
3	RBO	PLUS: ADDITIONS TO RATE BASE										
4	RBO											
5	RBO	Working Capital										
6	RBO	Cash (lead/lag)	EXPENDITURES	925,712,100	51,229,033	15,988,807	199,291,015	148,298,198	56,489,000	37,720,924	189,635,417	227,059,705
7	RBO	Materials and Supplies	EXPENDITURES	227,211,892	12,573,937	3,924,381	48,915,088	36,399,129	13,864,972	9,258,432	46,545,164	55,730,788
8	RBO	Prepayments	EXPENDITURES	500,266	27,685	8,641	107,699	80,142	30,527	20,385	102,481	122,706
9	RBO	Working Funds	EXPENDITURES	0	0	0	0	0	0	0	0	0
10	RBO	Total Working Capital		1,153,424,258	63,830,655	19,921,829	248,313,802	184,777,469	70,384,500	46,999,741	236,283,063	282,913,200
11	RBO	Net Plant Adds - Distribution	DISTPLT	1,016,196,832	46,086,595	50,689,805	240,790,218	178,728,596	46,000,000	7,198,277	229,667,630	263,035,709
12	RBO	Capital Lease Plant & Reserve Deduction	TOTPLT	495,177	22,138	24,349	115,708	85,853	5,981	4,800	110,322	126,027
13	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0	0	0	0
14	RBO	Net Plant Adds - General & Other	TOTPLTNET	286,198,206	13,210,949	10,645,918	66,261,863	52,413,918	1,835,596	2,094,949	67,618,963	72,116,050
15	RBO	TOTAL ADDITIONS TO RATE BASE		3,169,916,080	125,073,103	82,559,090	563,977,968	422,905,778	75,021,994	730,440,902	542,540,003	627,397,242
16	RBO											
17	RBO											
18	RBO	PLUS: DEDUCTIONS TO RATE BASE										
19	RBO											
20	RBO	Customer Advances for Construction	REVREQ	-63,735,780	-2,837,691	-1,886,245	-12,528,067	-10,173,104	-4,124,283	-5,557,527	-13,057,373	-13,571,491
21	RBO	Unbilled Revenue	TOTREV	0	0	0	0	0	0	0	0	0
22	RBO	Deferred Income Taxes and Credits										
23	RBO	ADIT Test/Post year	TOTPLT	0	0	0	0	0	0	0	0	0
24	RBO	Liberalized Depreciation	TOTPLT	-2,247,763	-100,491	-110,528	-525,234	-389,713	-27,149	-21,787	-500,784	-572,077
25	RBO	Cost of Removal	TOTPLT	15,629,066	698,727	768,517	3,652,040	2,709,737	188,774	151,489	3,482,033	3,977,748
26	RBO	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0	0	0
27	RBO	Computer Software	INTANGPLT	0	0	0	0	0	0	0	0	0
28	RBO	Capitalized Interest	TOTPLTNET	312,066	14,405	11,608	72,251	57,151	2,002	2,284	73,731	78,634
29	RBO	NJ Corporate Business Tax	TOTPLTNET	6,378,736	294,443	237,274	1,476,833	1,168,192	40,911	46,692	1,507,080	1,607,310
30	RBO	Defrd Tax & Consolidated Tax Adjustment	DEPREXP	(1,820,476,207)	(80,842,456)	(88,917,143)	(422,280,957)	(313,515,432)	(33,317,895)	(19,595,504)	(402,869,758)	(459,137,063)
31	RBO	Total Deferred Income Taxes and Credits		-1,800,404,102	-79,935,371	-88,010,271	-417,605,067	-309,970,064	-33,113,358	-19,416,826	-398,307,698	-454,045,448
32	RBO											
33	RBO	TOTAL DEDUCTIONS TO RATE BASE		(1,892,033,827)	(82,857,667)	(89,896,516)	(436,735,931)	(326,578,801)	(37,237,641)	(24,974,353)	(419,222,047)	(474,530,872)
34	RBO											
35	RBO											
36	RBO	TOTAL RATE BASE		9,635,540,505	428,006,101	303,548,316	2,062,243,696	1,626,936,215	91,388,048	766,643,982	2,097,950,132	2,258,824,013
37	RBO	IAP Adjustment	E365PLT	-27,893,945	-84,606	0	-6,602,796	-6,435,633	0	0	-7,856,977	-6,913,933
38	RBO	CEF-EV Adjustment	TOTREV	43,223,143	1,922,767	1,277,190	8,496,378	6,899,941	2,795,918	3,764,670	8,860,025	9,206,256
39	RBO	CEF-EC Adjustment	ECPRO_07	670,378,464	0	0	0	0	0	670,378,464	0	0

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LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Allocation								
				Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Customer Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	REV	OPERATING REVENUES										
2	REV											
3	REV	SALES REVENUES										
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,862,881,345	82,940,563	55,131,523	366,172,706	297,341,383	120,545,304	162,436,456	381,643,335	396,670,076
5	REV	Not Used	not_used	0	0	0	0	0	0	0	0	0
6	REV	Not Used	not_used									
7	REV	TOTAL SALES OF ELECTRICITY		1,862,881,345	82,940,563	55,131,523	366,172,706	297,341,383	120,545,304	162,436,456	381,643,335	396,670,076
8	REV											
9	REV	OTHER OPERATING REVENUES										
10	REV	450-Forfeited Discounts	REVLATEP	3,653,078	91,595	22,223	732,158	623,459	192,724	135,838	965,146	889,935
11	REV	456-Other Electric Revenues	TOTREV	21,451,361	954,257	633,861	4,216,696	3,424,395	1,387,596	1,868,381	4,397,172	4,569,004
12	REV	Not Used	not_used	0	0	0	0	0	0	0	0	0
13	REV	Not Used	not_used									
14	REV	TOTAL OTHER OPERATING REV		25,104,439	1,045,852	656,084	4,948,854	4,047,855	1,580,320	2,004,219	5,362,318	5,458,939
15	REV											
16	REV	OTHER REVENUE SOURCES										
17	REV	Not Used	not_used	0	0	0	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0	0	0	0
19	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	0	0
20	REV											
21	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	0	0
22	REV											
23	REV	TOTAL OPERATING REVENUES		1,887,985,784	83,986,414	55,787,607	371,121,560	301,389,237	122,125,623	164,440,675	387,005,653	402,129,014

PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022

SUB-												
LINE	SCH	ALLOCATION	Local Delivery			System Delivery		Customer	System Delivery		Local Delivery	
NO.	NO.	DESCRIPTION	BASIS	Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
61	E	E902 Meter Reading										
62	E	- Meter O&M - Customer Related - Cust Svs	METERPLT	0	0	0	0	0	0	0	0	0
63	E	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	0	0	0	0	0	0	0	0	0
64	E	- Meter Reading - Customer Related Measurement	MRCOST_07	9,323,486	0	0	0	0	0	9,323,486	0	0
65	E	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	9,323,486	0	0	0	0	0	9,323,486	0	0
66	E	- Billing - Customer Related - Cust Svs	BILLING_06	0	0	0	0	0	0	0	0	0
67	E	- Billing - Customer Related - Cust Svs	NCPXSL_MTR_07	0	0	0	0	0	0	0	0	0
68	E	- Remaining - Customer Related - Measurement	MRCOST_07	-283,695	0	0	0	0	0	-283,695	0	0
69	E	- Remaining - Demand Related - Measurement	NCPXSL_MTR_07	-283,695	0	0	0	0	0	-283,695	0	0
70	E	E903 Customer Records and Collection										
71	E	- SONP/RNP - Customer Related - Local D	CUSTAVG_04	275,332	0	0	275,332	0	0	0	0	0
72	E	- SONP/RNP - Demand Related - Local D	NCP_MTR_04	275,332	0	0	275,332	0	0	0	0	0
73	E	- Meter O&M - Customer Related - Cust Svs	METERPLT	0	0	0	0	0	0	0	0	0
74	E	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	0	0	0	0	0	0	0	0	0
75	E	- Meter Reading - Customer Related Measurement	MRCOST_07	266,527	0	0	0	0	0	266,527	0	0
76	E	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	266,527	0	0	0	0	0	266,527	0	0
77	E	- Billing - Customer Related - Cust Svs	BILLING_06	40,496	0	0	0	0	40,496	0	0	0
78	E	- Billing - Customer Related - Cust Svs	NCP_MTR_06	40,496	0	0	0	0	40,496	0	0	0
79	E	- Acct Maint Related - Customer Related - Cust Svs	ACCTMAINT_06	3,872,512	0	0	0	0	3,872,512	0	0	0
80	E	- Acct Maint Related - Demand Related - Cust Svs	NCP_MTR_06	3,872,512	0	0	0	0	3,872,512	0	0	0
81	E	- Utility Work Related -Customer related - Local D	UTILWORK_04	531,469	0	0	531,469	0	0	0	0	0
82	E	- Utility Work Related -Demand Related - Local D	NCP_MTR_04	531,469	0	0	531,469	0	0	0	0	0
83	E	- Remaining - Customer Related - Cust Svs	BILLING_06	33,170,904	0	0	0	0	33,170,904	0	0	0
84	E	- Remaining - Demand Related - Cust Svs	NCP_MTR_06	33,170,904	0	0	0	0	33,170,904	0	0	0
85	E	Not used	not_used	0	0	0	0	0	0	0	0	0
86	E	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0	0	0	0
87	E	E905 Misc Customer Accounts	CUSTACCTS									
88	E	TOTAL CUSTOMER ACCTS EXPENSE		94,394,062	0	0	1,613,601	0	74,167,825	18,612,636	0	0
89	E											
90	E											
91	E	CUSTOMER SERVICE & INFO EXPENSES										
92	E	E907 & 908 - Cust Svs & Info										
93	E	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0	0	0	0
94	E	- Acct Maint related	ACCTMAINT_06	2,356,739	0	0	0	0	2,356,739	0	0	0
95	E	- Utility work related	UTILWORK_04	847,228	0	0	847,228	0	0	0	0	0
96	E	- Sales	SALES_06	0	0	0	0	0	0	0	0	0
97	E	- Billing	BILLING_06	41,297	0	0	0	0	41,297	0	0	0
98	E	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0	0	0
99	E	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	0	0	0
100	E	E910 - Misc Cust Svs & Info										
101	E	- Utility work related	UTILWORK_04	1,163,089	0	0	1,163,089	0	0	0	0	0
102	E	- Acct Maint related	ACCTMAINT_06	689,620	0	0	0	0	689,620	0	0	0
103	E	- Not used	not_used	0	0	0	0	0	0	0	0	0
104	E	- Not used	not_used	0	0	0	0	0	0	0	0	0
105	E	- Not used	not_used	0	0	0	0	0	0	0	0	0
106	E	- Not used	not_used	0	0	0	0	0	0	0	0	0
107	E	- Remaining	BILLING_06	220,028	0	0	0	0	220,028	0	0	0
108	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		5,318,001	0	0	2,010,317	0	3,307,684	0	0	0
109	E											
110	E	OPERATION & MAINTENANCE EXPENSE CONTINUED										
111	E											
112	E	SALES EXPENSES										
113	E	E911-E916 Sales Expenses										
114	E	- Sales	SALES_06	0	0	0	0	0	0	0	0	0
115	E	- Billing related	BILLING_06	0	0	0	0	0	0	0	0	0
116	E	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0	0
117	E	- Utility work related	UTILWORK_04	40,922	0	0	40,922	0	0	0	0	0
118	E	- Remaining	UTILWORK_04	0	0	0	0	0	0	0	0	0
119	E	- Clause	not_used									
120	E	SALES EXPENSES TOTAL (ACCT 916)		40,922	0	0	40,922	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS			Local Delivery	System Delivery	Customer	System Delivery	Local Delivery	
			Total Company	Street Lighting	Access	Demand	Demand	Service	Energy	Energy	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
121	E										
122	E	TOTAL OPER & MAINT EXCL A&G	277,762,244	13,223,105	74,179	27,644,272	38,515,543	77,475,509	37,549,587	48,738,710	34,541,340
123	E										
124	E	ADMINISTRATIVE & GENERAL EXPENSE									
125	E	E920 A&G Salaries	5,694,688	253,543	168,533	1,119,362	908,950	368,498	496,556	1,166,655	1,212,591
126	E	E921 Office Supplies & Exp	622,444	27,713	18,421	122,349	99,351	40,278	54,275	127,518	132,539
127	E	E923 Outside Services Employed	68,020,983	3,084,890	3,393,014	16,117,731	11,963,524	0	481,830	15,373,221	17,606,774
128	E	E924 Property Insurance	1,802,573	80,587	88,637	421,207	312,527	21,772	17,472	401,599	458,772
129	E	E925 Injuries & Damages	14,161,029	678,137	2,974	1,799,423	1,163,501	4,414,263	3,535,479	1,472,926	1,094,324
130	E	E926 Employee Pension & Benefits	-77,966,713	-3,733,637	-16,373	-9,907,129	-6,405,917	-24,303,713	-19,465,372	-8,109,524	-6,025,047
131	E	E928 Regulatory Comm Exp	15,042,373	669,728	445,175	2,956,767	2,400,969	973,378	1,311,640	3,081,689	3,203,027
132	E	E929 Duplicate Charges - credit	-3,363,888	0	-913	-676,371	-542,508	-127,369	-61,591	-906,020	-1,049,116
133	E	E930.1 General Advertising Expenses	2,277,517	0	0	2,277,517	0	0	0	0	0
134	E	E930.2 Misc General Expenses	2,932,568	132,998	146,282	694,879	515,780	0	20,773	662,781	759,075
135	E	E931 Rents	4,471,819	202,806	223,063	1,059,608	786,503	0	31,676	1,010,663	1,157,500
136	E	E932 Maint of General Plant	0	0	0	0	0	0	0	0	0
137	E	E935 Other A&G Maint	0	0	0	0	0	0	0	0	0
138	E	Not Used									
139	E	TOTAL A&G EXPENSE	33,695,393	1,396,765	4,468,813	15,985,344	11,202,679	-18,612,894	-13,577,262	14,281,508	18,550,439
140	E										
141	E	TOTAL OPERATION & MAINTENANCE EXPENSES	311,457,637	14,619,870	4,542,993	43,629,616	49,718,221	58,862,615	23,972,325	63,020,218	53,091,779

PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Allocation								
				Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Customer Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES										
2	DE											
3	DE	E403 DEPRECIATION EXPENSE										
4	DE	Production Plant	not_used	0	0	0	0	0	0	0	0	0
5	DE	Transmission Plant	not_used	0	0	0	0	0	0	0	0	0
6	DE	Distribution Plant	DISTPLT	257,769,144	11,690,355	12,858,009	61,079,002	45,336,411	0	1,825,920	58,257,639	66,721,808
7	DE	General Plant	GENPLT	19,786,964	928,885	1,021,663	4,620,908	3,602,311	0	0	4,628,997	4,984,200
8	DE	Common Plant	COMPLT	9,215,747	115,527	127,067	820,208	448,028	5,248,426	1,260,876	575,719	619,896
9	DE	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		286,771,855	12,734,767	14,006,738	66,520,119	49,386,749	5,248,426	3,086,796	63,462,355	72,325,904
11	DE											
12	DE	E404.3 AMORT OF OTHER LIMITED TERM PLANT										
13	DE	not used	not_used	0	0	0	0	0	0	0	0	0
14	DE	Distribution Delivery Related	DISTPLTXMTR	6,072,872	285,087	313,561	1,418,216	1,105,595	0	0	1,420,698	1,529,715
15	DE	Meter Reading	MRCOST_07	492,670	0	0	0	0	0	492,670	0	0
16	DE	Customer Service related	CUSTSVSX	14,826,022	0	0	538,834	0	11,519,706	2,767,482	0	0
17	DE	not used	not_used	0	0	0	0	0	0	0	0	0
18	DE	not used	not_used	0	0	0	0	0	0	0	0	0
19	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		21,391,564	285,087	313,561	1,957,050	1,105,595	11,519,706	3,260,152	1,420,698	1,529,715
20	DE											
21	DE	E407 AMORT OF PROPERTY LOSSES										
22	DE	Regulatory assets	KWHMETER_04	0	0	0	0	0	0	0	0	0
23	DE	Securitization amortization	not_used	0	0	0	0	0	0	0	0	0
24	DE	not used	not_used	0	0	0	0	0	0	0	0	0
25	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0	0	0	0
26	DE											
27	DE	TOTAL AMORTIZATION EXPENSE		21,391,564	285,087	313,561	1,957,050	1,105,595	11,519,706	3,260,152	1,420,698	1,529,715
28	DE											
29	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		308,163,419	13,019,854	14,320,300	68,477,169	50,492,344	16,768,132	6,346,948	64,883,053	73,855,618

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS			Local Delivery		System Delivery		Customer		System Delivery		Local Delivery
			Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy			
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
1	EO	OTHER OPERATING EXPENSES												
2	EO	E408 TAXES OTHER THAN INCOME TAXES												
3	EO	TEFA	TEFA_04	0	0	0	0	0	0	0	0	0	0	0
4	EO	Real Estate Taxes	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
5	EO	Miscellaneous State and Municipal Tax	TOTPLT	-275,485	-12,316	-13,546	-64,373	-47,763	-3,327	-2,670	-61,376	-70,114		
6	EO	State Unemploy Insur (SUI) Tax	LABOR	0	0	0	0	0	0	0	0	0	0	0
7	EO	FICA & UnempTax	LABOR	-11,275,732	-539,968	-2,368	-1,432,793	-926,439	-3,514,861	-2,815,129	-1,172,819	-871,357		
8	EO	Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
9	EO	not used	not_used	0	0	0	0	0	0	0	0	0	0	0
10	EO	TOTAL TAXES OTHER THAN INCOME		-11,551,217	-552,284	-15,914	-1,497,165	-974,202	-3,518,188	-2,817,799	-1,234,195	-941,470		
11	EO	PROFORMA EXPENSE ADJUSTMENTS												
12	EO	Wage Increases (Rate Year)	LABOR	7,361,661	352,532	1,546	935,437	604,850	2,294,770	1,837,931	765,706	568,888		
13	EO	Payroll Taxes (Rate Year)	LABOR	506,132	24,237	106	64,313	41,585	157,771	126,362	52,644	39,112		
14	EO	Interest Synchronization	TOTPLTNET	-1,029,929	-47,542	-38,311	-238,454	-188,620	-6,606	-7,539	-243,337	-259,521		
15	EO	- add'l tax effects on rev req	TOTPLTNET	-402,717	-18,589	-14,980	-93,239	-73,753	-2,583	-2,948	-95,148	-101,476		
16	EO	Pension & Fringe Benefit (Rate Year)	LABOR	20,935,341	1,002,543	4,396	2,660,226	1,720,094	6,525,946	5,226,772	2,177,540	1,617,824		
17	EO	COLI Interest Expense Recovery	LABOR	2,119,856	101,515	445	269,367	174,172	660,800	529,249	220,492	163,816		
18	EO	- add'l tax effects on rev req	LABOR	828,893	39,694	174	105,326	68,104	258,382	206,944	86,215	64,055		
19	EO	ASB Margin	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
20	EO	BPU / Rate Counsel Assessment	KWHMETER_04	0	0	0	0	0	0	0	0	0	0	0
21	EO	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0	0	0	0	0
22	EO	Gains / Losses Normalization	TOTPLT	-41,607	-1,860	-2,046	-9,722	-7,214	-503	-403	-9,270	-10,589		
23	EO	- add'l tax effects on rev req	TOTPLT	-16,269	-727	-800	-3,802	-2,821	-197	-158	-3,625	-4,141		
24	EO	Other Regulatory Asset / Liability Amortizations	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
25	EO	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
26	EO	Real Estate Tax Increases (Rate Year)	TOTPLT	616,778	27,574	30,328	144,122	106,936	7,450	5,978	137,413	156,976		
27	EO	Test Year Amortization Adjustments	TOTPLT	-17,276,070	-772,360	-849,505	-4,036,895	-2,995,292	-208,667	-167,453	-3,848,973	-4,396,926		
28	EO	Insurance Premium Increases (Rate Year)	TOTPLT	482,666	21,579	23,734	112,785	83,684	5,830	4,678	107,534	122,843		
29	EO	Rate Case Expenses	TOTPLT	188,766	8,439	9,282	44,109	32,728	2,280	1,830	42,055	48,043		
30	EO	Depreciation Rate Change	DEPREXP	44,543,977	1,978,078	2,175,652	10,332,501	7,671,193	815,233	479,469	9,857,542	11,234,308		
31	EO	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
32	EO	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0	0	0	0	0
33	EO	Adj #20 - Vacation Accrual	LABOR	0	0	0	0	0	0	0	0	0	0	0
34	EO	Energy Strong II / IAP Revenue Adjustment	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
35	EO	Recovery of Credit Card Fees	CUSTSVSX	0	0	0	0	0	0	0	0	0	0	0
36	EO	Test Year Corrections	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
37	EO	TOTAL PROFORMA EXPENSE ADJUSTMENTS		83,562,007	2,846,163	1,490,990	11,078,806	7,890,398	10,152,215	29,822,614	10,094,506	10,186,317		
38	EO													
39	EO	TOTAL OTHER OPERATING EXPENSES		72,010,790	2,293,879	1,475,076	9,581,640	6,916,195	6,634,026	27,004,816	8,860,311	9,244,846		
40	EO	TOTAL OPERATING REVENUES	CALCULATED	1,887,985,784	83,986,414	55,787,607	371,121,580	301,389,237	122,125,623	164,440,675	387,005,653	402,129,014		
41	EO	LESS:												
42	EO	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	311,457,637	14,619,870	4,542,993	43,629,616	49,718,221	58,862,615	23,972,325	63,020,218	53,091,779		
43	EO	DEPRECIATION & AMORTIZATION EXPENSE	CALCULATED	308,163,419	13,019,854	14,320,300	68,477,169	50,492,344	16,768,132	6,346,948	64,883,053	73,855,618		
44	EO	OTHER OPERATING EXPENSES	CALCULATED	72,010,790	2,293,879	1,475,076	9,581,640	6,916,195	6,634,026	27,004,816	8,860,311	9,244,846		
45	EO	NET OPERATING INCOME BEFORE TAXES		1,196,353,939	54,052,811	35,449,238	249,433,135	194,262,476	39,860,850	107,116,586	250,242,071	265,936,771		
46	EO	LESS:												
47	EO	E427 - E432 INTEREST CHARGES	TOTPLTNET	(137,585,275)	(6,350,955)	(5,117,857)	(31,854,346)	(25,197,165)	(882,434)	(1,007,114)	(32,506,750)	(34,668,654)		
48	EO	TOTAL OPERATING INCOME BEFORE TAXES		1,333,939,214	60,403,767	40,567,095	281,287,480	219,459,641	40,743,284	108,123,700	282,748,821	300,605,425		
49	EO	TSG-NF Gas Margin Reset		0	0	0	0	0	0	0	0	0	0	0
50	EO	Adjustment Reclassification Minus	ADJEXP_04	-17,563	0	0	-17,563	0	0	0	0	0	0	0
51	EO	Adjustment Reclassification Plus	ADJ_Plus_04	17,563	0	0	17,563	0	0	0	0	0	0	0
52	EO	Tax Bad Debt Adjustment	not_used	0	0	0	0	0	0	0	0	0	0	0
53	EO	Deferred Compensation & Severance Expense	LABOR	-1,199,974	-57,464	-252	-152,479	-98,592	-374,055	-299,589	-124,812	-92,731		
54	EO	TAC Revenue Accrual Adjustment	not_used	0	0	0	0	0	0	0	0	0	0	0
55	EO	CIP Revenue Accrual Adjustment	not_used	0	0	0	0	0	0	0	0	0	0	0
56	EO	Amortization of CEF-EV Program Regulatory Assets	TOTPLTNET	4,303,381	198,645	160,076	996,338	788,115	27,601	31,500	1,016,744	1,084,363		
57	EO	Amortization of CEF-EC Program Regulatory Assets	ECPRO_07	21,861,618	0	0	0	0	0	21,861,618	0	0		
58	EO	Gas Bad Debt Adjustment		0	0	0	0	0	0	0	0	0	0	0
59	EO	BGS Administrative Expense Adjustment	A_GEXP	-220,495	-10,131	-8,857	-51,129	-34,771	-11,237	-11,627	-44,215	-48,528		

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS			Local Delivery	System Delivery	Customer	System Delivery	Local Delivery	
			Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
61	TI	TOTAL TAX ADJUSTMENTS - FEDERAL	-149,324,736	-7,017,220	-1,824,302	-22,552,940	-15,194,328	-36,673,211	-29,240,133	-19,332,171	-17,490,432
62	TI										
63	TI	TAX ADJUSTMENTS - STATE									
64	TI	TEFA	0	0	0	0	0	0	0	0	0
65	TI	Federal Depreciation Reversal	72,042,765	3,199,226	3,518,770	16,711,170	12,406,929	1,318,508	775,464	15,942,999	18,169,698
66	TI	State Tax Depreciation	36,681,624	1,628,932	1,791,633	8,508,736	6,317,169	671,338	394,839	8,117,611	9,251,367
67	TI	not used	0	0	0	0	0	0	0	0	0
68	TI	TOTAL TAX ADJUSTMENTS - STATE	108,724,389	4,828,158	5,310,403	25,219,906	18,724,097	1,989,846	1,170,303	24,060,610	27,421,065
69	TI										
70	TI	TAXABLE NET INCOME - STATE	1,293,338,867	58,214,705	44,053,196	283,954,447	222,989,410	6,059,920	80,053,871	287,477,261	310,536,058
71	TI	State Tax Liability	116,400,498	5,239,323	3,964,788	25,555,900	20,069,047	545,393	7,204,848	25,872,953	27,948,245
72	TI	Prior Year Adjustment	0	0	0	0	0	0	0	0	0
73	TI	TOTAL STATE INCOME TAX LIABILITY	116,400,498	5,239,323	3,964,788	25,555,900	20,069,047	545,393	7,204,848	25,872,953	27,948,245
74	TI										
75	TI	TAXABLE NET INCOME - FEDERAL	1,068,213,981	48,147,223	34,778,006	233,178,640	184,196,266	3,524,681	71,678,719	237,543,697	255,166,748
76	TI	Federal Tax Liability	224,324,936	10,110,917	7,303,381	48,967,514	38,681,216	740,183	15,052,531	49,884,176	53,585,017
77	TI	not used	0	0	0	0	0	0	0	0	0
78	TI	not used	0	0	0	0	0	0	0	0	0
79	TI	TOTAL FEDERAL INCOME TAX LIABILITY	224,324,936	10,110,917	7,303,381	48,967,514	38,681,216	740,183	15,052,531	49,884,176	53,585,017
80	TI										
81	TI	TOTAL INCOME TAX EXPENSE	340,725,434	15,350,240	11,268,169	74,523,415	58,750,263	1,285,576	22,257,379	75,757,130	81,533,262
82	TI										
83	TI										
84	TI										
85	TI	TAX RATES									
86	TI	FEDERAL TAX RATE - CURRENT	21.000%								
87	TI	NEW JERSEY CORP BUSINESS TAX RATE	9.000%								
88	TI	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000								
89	TI	EFFECTIVE TAX RATE	28.110%								
90	TI	COMPOSITE RATE	28.110%								
91	TI	1 - EFFECTIVE TAX RATE	71.89000%								
92	TI										
93	TI	DEVELOPMENT OF OPERATING INCOME ADJUSTED									
94	TI	E410 + E411- PROVISION FOR DEFERRED INCOME TAX									
95	TI	Legal Reserves (c)	0	0	0	0	0	0	0	0	0
96	TI	Tax Depreciation	0	0	0	0	0	0	0	0	0
97	TI	Previously Ded Amort-Reacq Bonds	0	0	0	0	0	0	0	0	0
98	TI	Amortization of Power Gain	0	0	0	0	0	0	0	0	0
99	TI	Amort Def Gain - Sale of Gen Asset	0	0	0	0	0	0	0	0	0
100	TI	Gain on Sale of Services Corp Asset	0	0	0	0	0	0	0	0	0
101	TI	AFUDC / IDC	1,076,666	48,134	52,942	251,584	186,670	13,004	10,436	239,873	274,022
102	TI	Capitalized interest-Section 263A	-3,363,340	-150,365	-165,383	-785,911	-583,129	-40,624	-32,600	-749,326	-856,002
103	TI	Cost of removal	0	0	0	0	0	0	0	0	0
104	TI	Utility Commodity Costs	0	0	0	0	0	0	0	0	0
105	TI	RAC-Environmental Cleanup Costs	0	0	0	0	0	0	0	0	0
106	TI	SBC-Societal Benefits Clause	0	0	0	0	0	0	0	0	0
107	TI	Deferred Comp - officers	-11,058	-530	-2	-1,405	-909	-3,447	-2,761	-1,150	-855
108	TI	Deduction of Securitization	0	0	0	0	0	0	0	0	0
109	TI	Accrued vacation pay adjustment	344,695	16,507	72	43,800	28,321	107,448	86,057	35,853	26,637
110	TI	3rd Party Claims	-87,346	-3,905	-4,295	-20,410	-15,144	-1,055	-847	-19,460	-22,230
111	TI	Bankruptcies & Acc Prov-Rent Receivable	0	0	0	0	0	0	0	0	0
112	TI	Deduction for New Network Meter Equipment	0	0	0	0	0	0	0	0	0
113	TI	Gain/loss bond reacq	0	0	0	0	0	0	0	0	0
114	TI	Amortization of Call Option Sale	0	0	0	0	0	0	0	0	0
115	TI	Defer Dividend Equivalents/Restricted Stock-Temp.	0	0	0	0	0	0	0	0	0
116	TI	Repair Allow Deferral Carrying Charges	0	0	0	0	0	0	0	0	0
117	TI	Contribution in Aid of Construct	-905,779	-41,811	-33,693	-209,710	-165,883	-5,809	-6,630	-214,005	-228,238
118	TI	FIN48 Services Allocation	0	0	0	0	0	0	0	0	0
119	TI	Pension Accrual Adjustment	3,671,962	175,841	771	466,591	301,697	1,144,621	916,752	381,931	283,759
120	TI	Unallowable OPEB Amortization	105,080,197	5,032,036	22,067	13,352,404	8,633,621	32,755,504	26,234,595	10,929,669	8,120,301

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

SUB-												
LINE	SCH	ALLOCATION	Local Delivery			System Delivery		Customer	System Delivery		Local Delivery	
NO.	NO.	DESCRIPTION	BASIS	Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
181	TI	Deferred Employer ER FICA	LABOR	7,086,760	339,368	1,488	900,505	582,264	2,209,078	1,769,299	737,113	547,645
182	TI	Deduction for Retention Payments (c)	LABOR	5,352	256	1	680	440	1,668	1,336	557	414
183	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0	0	0	0
184	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0	0	0	0
185	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0	0	0
186	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0	0	0
187	TI	Customer Advances	TOTPLTNET	-4,645,423	-214,433	-172,799	-1,075,529	-850,756	-29,794	-34,004	-1,097,556	-1,170,551
188	TI	Current SHARE -- FT	DEPREXP	2,912,070	129,317	142,234	675,489	501,506	53,296	31,345	644,439	734,445
189	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0	0	0
190	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0	0	0
191	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0	0	0	0
192	TI	COVID Deferrals	not_used	0	0	0	0	0	0	0	0	0
193	TI	CECL Reserve	not_used	0	0	0	0	0	0	0	0	0
194	TI	Reversal of Book Income from Partnerships	TOTPLT	42,165	1,885	2,073	9,853	7,310	509	409	9,394	10,731
195	TI	RE - ROU Lease Asset	TOTPLT	319,172	14,269	15,694	74,581	55,337	3,855	3,094	71,109	81,232
196	TI	RE - Lease Liability	TOTPLT	-236,259	-10,562	-11,617	-55,207	-40,962	-2,854	-2,290	-52,637	-60,130
197	TI	Rabbi Trust	not_used	0	0	0	0	0	0	0	0	0
198	TI	R & D Credits CF	not_used	0	0	0	0	0	0	0	0	0
199	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0	0	0	0
200	TI	Plant Related	DEPREXP	-33,454,683	-1,485,633	-1,634,020	-7,760,209	-5,761,437	-612,279	-360,104	-7,403,492	-8,437,509
201	TI	R&D Expenditure	TOTPLT	-5,622	-251	-276	-1,314	-975	-68	-54	-1,253	-1,431
202	TI	Qualified Transportation Fringe	LABOR	162,269	7,771	34	20,619	13,332	50,582	40,512	16,878	12,540
203	TI	Entertainment (100%)	LABOR	38,419	1,840	8	4,882	3,157	11,976	9,592	3,996	2,969
204	TI	Diesel Fuel Tax Credit	TOTPLT	82	4	4	19	14	1	1	18	21
205	TI	Company Owned Life Insurance - Tax	LABOR	-58,279	-2,791	-12	-7,405	-4,788	-18,167	-14,550	-6,062	-4,504
206	TI	Company Owned Life Insurance - Book	LABOR	-1,117,127	-53,497	-235	-141,952	-91,786	-348,230	-278,905	-116,195	-86,328
207	TI	Amortization of Reacquisition of Pref Stock	TOTPLT	11,771	526	579	2,751	2,041	142	114	2,623	2,996
208	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0	0	0	0
209	TI	Injuries & Damages - FT	TOTPLT	1,298,774	58,064	63,864	303,484	225,179	15,687	12,589	289,357	330,550
210	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0	0	0
211	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0	0	0	0
212	TI	Deferred Employer ER FICA	LABOR	-7,086,760	-339,368	-1,488	-900,505	-582,264	-2,209,078	-1,769,299	-737,113	-547,645
213	TI	Deduction for Retention Payments (c)	LABOR	-5,352	-256	-1	-680	-440	-1,668	-1,336	-557	-414
214	TI	Customer Connection Fees (Contributions in Aid of Constructi	TOTPLTNET	6,684,538	308,559	248,650	1,547,634	1,224,197	42,873	48,930	1,579,330	1,684,366
215	TI	Customer Advances	TOTPLTNET	4,645,423	214,433	172,799	1,075,529	850,756	29,794	34,004	1,097,556	1,170,551
216	TI	Current SHARE -- FT	DEPREXP	-11,513,122	-511,267	-562,333	-2,670,605	-1,982,746	-210,710	-123,927	-2,547,844	-2,903,691
217	TI	COVID Deferrals	not_used	0	0	0	0	0	0	0	0	0
218	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0	0	0	0
219	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0	0	0	0
220	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0	0	0	0
221	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0	0	0	0
222	TI	CEF- EV Deferral	TOTPLT	-1,855,840	-82,969	-91,256	-433,654	-321,762	-22,416	-17,988	-413,467	-472,329
223	TI	CEF- EC AMI	TOTPLT	-20,866,765	-932,889	-1,026,067	-4,875,932	-3,617,839	-252,036	-202,257	-4,648,952	-5,310,793
224	TI	CECL Reserve	not_used	0	0	0	0	0	0	0	0	0
225	TI	Unrealized G/L on Equity Securities	TOTPLT	125,367	5,605	6,165	29,295	21,736	1,514	1,215	27,931	31,907
226	TI	Unicap book/tax inventory FS	not_used	0	0	0	0	0	0	0	0	0
227	TI	Tax Net Bad Debt Writeoffs - FT	TOTPLT	-460,907	-20,606	-22,664	-107,700	-79,911	-5,567	-4,467	-102,686	-117,305
228	TI	State NOL CF (c)	DEPREXP	17,908,279	795,259	874,690	4,154,037	3,084,095	327,753	192,764	3,963,086	4,516,596

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS			Local Delivery	System Delivery	Customer	System Delivery	Local Delivery		
			Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR										
2	LR											
3	LR	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	0	
4	LR											
5	LR	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	0	
6	LR											
7	LR	DISTRIBUTION LABOR EXPENSE										
8	LR	Operation										
9	LR	582-Station Equipment	E367PLT	280,636	663	40	91,778	40,746	0	0	48,427	98,982
10	LR	583-Overhead Lines	E367PLT	941,919	2,225	135	308,041	136,758	0	0	162,538	332,222
11	LR	584-Underground Lines	E367PLT	4,591,058	10,845	659	1,501,438	666,578	0	0	792,237	1,619,301
12	LR	586-Metering	MTROMMIN_07	4,311,826	0	0	0	0	0	4,311,826	0	0
13	LR	587-Customer Installations	MTROMMIN_07	17,308,754	0	0	0	0	0	17,308,754	0	0
14	LR	588-Miscellaneous	DISTEXPO	16,169,609	186,473	1,522	391,230	2,925,275	0	5,802,178	3,667,762	3,195,169
15	LR	Total Operation		43,603,802	200,206	2,357	2,292,485	3,769,357	0	27,422,758	4,670,963	5,245,674
16	LR	Maintenance										
17	LR	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	0	0
18	LR	591-Structures	E361PLT	2,559,859	0	0	0	1,095,258	0	0	1,464,601	0
19	LR	592-Station Equipment	E362PLT	8,699,368	0	0	0	3,722,100	0	0	4,977,268	0
20	LR	593-Overhead Lines	E365PLT	11,294,340	34,257	0	2,673,491	2,605,807	0	0	3,181,313	2,799,472
21	LR	594-Underground Lines	E367PLT	11,333,758	26,773	1,627	3,706,538	1,645,555	0	0	1,955,763	3,997,502
22	LR	595-Line Transformers	LNTRFRMR_04	2,457,581	0	0	2,457,581	0	0	0	0	0
23	LR	596-Street Lighting and Signal Systems	E373PLT	7,842,365	7,299,789	29,395	132,951	103,644	0	0	133,183	143,403
24	LR	597-Meters	MTROMMIN_07	700,642	0	0	0	0	0	700,642	0	0
25	LR	598-Other Distribution Maintenance	DISTEXPM	529,302	53,426	12	95,281	122,632	0	770	155,630	101,549
26	LR	Total Maintenance		45,417,214	7,414,246	31,034	9,065,842	9,294,996	0	701,413	11,867,757	7,041,925
27	LR	TOTAL DISTRIBUTION LABOR EXPENSE		89,021,016	7,614,452	33,391	11,358,327	13,064,353	0	28,124,171	16,538,721	12,287,599
28	LR											
29	LR	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	58,697,026	0	0	1,003,385	0	46,119,752	11,573,889	0	0
30	LR	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	5,539,923	0	0	2,094,208	0	3,445,715	0	0	0
31	LR	E911-E916 SALES EXPENSE	SALESEXP	0	0	0	0	0	0	0	0	0
32	LR	ADMIN & GENERAL EXP ACCOUNTS xE926	SALESEXP	5,748,870	0	0	5,748,870	0	0	0	0	0
33	LR	Employee Pension/Benefits Acct E926	LABOR	0	0	0	0	0	0	0	0	0
34	LR											
35	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		159,006,836	7,614,452	33,391	20,204,791	13,064,353	49,565,467	39,698,060	16,538,721	12,287,599

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION			Local Delivery	System Delivery	Customer	Measurement	System Delivery	Local Delivery
				Total Company	Street Lighting	Access	Demand	Demand	Service		Energy	Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR												
1	CA											
2	CA											
3	CA	INTANGIBLE PLANT	not_used	0	0	0	0	0	0	0	0	0
4	CA	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0	0	0
5	CA											
6	CA	TRANSMISSION PLANT										
7	CA	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0	0	0
8	CA	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0	0
9	CA	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0	0
10	CA	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0	0	0
11	CA	E357 UG Conduits	not_used	0	0	0	0	0	0	0	0	0
12	CA	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0	0	0
13	CA	E359 Roads and Trails	not_used	0	0	0	0	0	0	0	0	0
14	CA	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0	0	0
15	CA	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0
16	CA											
17	CA	DISTRIBUTION PLANT										
18	CA	E360 Land and Land Rights	E360PLT	3,481,598	0	0	0	1,489,632	0	0	1,991,966	0
19	CA	E361 Structures and Improvements	E361PLT	1,433,350	0	0	0	613,271	0	0	820,079	0
20	CA	E362 Station Equipment	E362PLT	72,557,752	0	0	0	31,044,465	0	0	41,513,287	0
21	CA	E364 Poles Towers and Fixtures	E364PLT	86,501,520	835,763	0	27,289,006	11,682,762	0	0	17,165,182	29,528,807
22	CA	E365 OH Conductors and Dev.	E365PLT	235,018,380	712,839	0	55,631,373	54,222,955	0	0	66,198,377	58,252,835
23	CA	E366 Underground Conduits	E367PLT	3,221,386	7,610	462	1,053,507	467,715	0	0	555,885	1,136,207
24	CA	E367 Underground Cond. and Dev.	E367PLT	32,807,746	77,501	4,710	10,729,288	4,763,375	0	0	5,661,333	11,571,539
25	CA	E368 Line Transformers - Energy Related - Local	KWH_SEC_10	48,751,051	0	0	0	0	0	0	0	48,751,051
26	CA	E368 Line Transformers - Demand Related - Local	CP_SEC_04	44,108,093	0	0	44,108,093	0	0	0	0	0
27	CA	E369 Services	E369PLT	11,962,969	0	11,962,969	0	0	0	0	0	0
28	CA	E370 Meters	METERPLT	73,420,491	0	0	24,547,943	0	0	15,333,598	0	33,538,951
29	CA	E373 Street Lighting	E373PLT	39,887,684	37,128,046	149,507	676,211	527,152	0	0	677,394	729,374
30	CA	E374 Asset Retirement Obligations	TOTPLT									
31	CA	TOTAL DISTRIBUTION PLANT		653,152,020	38,761,759	12,117,649	164,035,421	104,811,328	0	15,333,598	134,583,502	183,508,763
32	CA											
33	CA	TOTAL CAPITAL ADDITIONS		653,152,020	38,761,759	12,117,649	164,035,421	104,811,328	0	15,333,598	134,583,502	183,508,763

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Local Delivery			System Delivery		Customer	System Delivery		Local Delivery
				Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	AF	ALLOCATION FACTOR TABLE										
2	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS										
3	AF											
4	AF	ALLOCATION FACTORS PART A										
5	AF											
6	AF	Number of Customers x Aux & SL rates - local	CUSTNUMX_04	2,318,149	0	0	2,318,149	0	0	0	0	
7	AF											
8	AF											
9	AF	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	3,519,017	0	0	0	3,519,017	0	0	0	
10	AF	CP @ primary lines - systems	CP_PRI_05	8,928,659	0	0	0	8,928,659	0	0	0	
11	AF	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	21,256,013	0	0	21,256,013	0	0	0	0	
12	AF	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	19,856,464	0	0	19,856,464	0	0	0	0	
13	AF	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	20,498,179	0	0	20,498,179	0	0	0	0	
14	AF											
15	AF											
16	AF	CP @ secondary lines - local	CP_SEC_04	8,231,675	0	0	8,231,675	0	0	0	0	
17	AF	CP @ primary lines - local	CP_PRI_04	8,928,659	0	0	8,928,659	0	0	0	0	
18	AF	NCP @ meter - local	NCP_MTR_04	10,800,203	0	0	10,800,203	0	0	0	0	
19	AF	NCP @ meter - measurement	NCP_MTR_07	10,800,203	0	0	0	0	10,800,203	0	0	
20	AF	NCP @ meter - cust svcs	NCP_MTR_06	10,800,203	0	0	0	0	10,800,203	0	0	
21	AF	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	10,698,184	0	0	0	0	10,698,184	0	0	
22	AF	BILLING DETERMINANTS										
23	AF											
24	AF	Number of Customers		2,348,219	2,348,219	2,348,219	2,348,219	2,348,219	2,348,219	2,348,219	2,348,219	
25	AF	Delivered kWh @ Meter - annual (w/n net)		40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119	40,231,265,119	
26	AF	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0	0	
27	AF											
28	AF											
29	AF	ALLOCATION FACTORS PART B										
30	AF											
31	AF	Delivery kWh @ meter	KWHMETER_04	40,816,033,564	0	0	40,816,033,564	0	0	0	0	
32	AF	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	21,338,981,079	0	0	21,338,981,079	0	0	0	0	
33	AF	Delivery kWh @ subtrans - System E	KWH_SUBT_09	12,282,908,123	0	0	0	0	0	12,282,908,123	0	
34	AF	Delivery kWh @ primary - System E	KWH_PRI_09	36,303,573,183	0	0	0	0	0	36,303,573,183	0	
35	AF	Delivery kWh @ primary - Local E	KWH_PRI_10	36,303,573,183	0	0	0	0	0	0	36,303,573,183	
36	AF	Delivery kWh @ secondary - Local E	KWH_SEC_10	32,329,765,823	0	0	0	0	0	0	32,329,765,823	
37	AF	Delivery kWh @ meter - measurement	KWHMETER_07	40,781,263,034	0	0	0	0	40,781,263,034	0	0	
38	AF	Delivery kWh @ meter - cust svcs	KWHMETER_06	40,781,263,034	0	0	0	40,781,263,034	0	0	0	
39	AF											
40	AF											
41	AF	ALLOCATION FACTORS PART C										
42	AF											
43	AF	Avg Customer Bills - measurement	CUSTAVG_07	2,335,622	0	0	0	0	2,335,622	0	0	
44	AF	E370 excess meter investment - local delivery - Demand	METERSEXC_04	124,473,055	0	0	124,473,055	0	0	0	0	
45	AF	E370 excess meter investment - local delivery - Energy	METERSEXC_10	124,473,055	0	0	0	0	0	0	124,473,055	
46	AF	Meter O&M - measurement	METERPLT_07	456,573,728	0	0	0	0	456,573,728	0	0	
47	AF	ALLOCATION FACTOR TABLE CONTINUED										
48	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS										
49	AF											
50	AF	E370 excess mtr invst - measrmt	METERSEXC_07	124,473,055	0	0	0	0	124,473,055	0	0	
51	AF	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0	0	0	0	0	0	0	0	
52	AF	E587 Customer Installation Expenses Local	CUSINT_04	112	0	0	112	0	0	0	0	
53	AF	E587 Customer Installation Expenses System	CUSINT_05	112	0	0	0	112	0	0	0	
54	AF	Draft EC Proforma	ECPRO_07	434,841,736	0	0	0	0	434,841,736	0	0	
55	AF	Expense Reclassification-local	ADJEXP_04	-17,563	0	0	-17,563	0	0	0	0	
56	AF	Expense Reclassification Plus-local	ADJ_Plus_04	17,563	0	0	17,563	0	0	0	0	
57	AF	E369 minimum Service investment- access	SERVICEMIN_03	360,747,418	0	360,747,418	0	0	0	0	0	
58	AF	E369 excess Service investment- local delivery	SERVICSEXC_04	709,786,184	0	0	709,786,184	0	0	0	0	
59	AF	Avg Customer Bills - local	CUSTAVG_04	2,348,219	0	0	2,348,219	0	0	0	0	
60	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	2,348,219	0	0	0	0	2,348,219	0	0	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Local Delivery			System Delivery		Customer	System Delivery		Local Delivery
				Total Company	Street Lighting	Access	Demand	Demand	Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	AP	ALLOCATION PROPORTIONS TABLE										
2	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS										
3	AP											
4	AP	ALLOCATION FACTORS PART A										
5	AP											
6	AP	CP @ secondary lines - local	CP_SEC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
7	AP	Number of Customers x Aux & SL rates - local	CUSTNUMX_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
8	AP											
9	AP											
10	AP	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	1.000000				1.000000				
11	AP	CP @ primary lines - systems	CP_PRI_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	
12	AP	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
13	AP	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
14	AP	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
15	AP	CP @ primary lines - local	CP_PRI_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
16	AP	NCP @ meter - local	NCP_MTR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
17	AP	NCP @ meter - measurement	NCP_MTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
18	AP	NCP @ meter - cust svcs	NCP_MTR_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
19	AP	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
20	AP	BILLING DETERMINANTS										
21	AP											
22	AP	Number of Customers										
23	AP	Delivered kWh @ Meter - annual (w/n net)										
24	AP	Delivered Kw @ Meter - annual										
25	AP											
26	AP	ALLOCATION FACTORS PART B										
27	AP											
28	AP	Delivery kWh @ meter	KWHMETER_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
29	AP	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
30	AP											
31	AP	Delivery kWh @ subtrans - System E	KWH_SUBT_09	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	
32	AP	Delivery kWh @ primary - System E	KWH_PRI_09	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	
33	AP	Delivery kWh @ primary - Local E	KWH_PRI_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	
34	AP	Delivery kWh @ secondary - Local E	KWH_SEC_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	
35	AP	Delivery kWh @ meter - measurement	KWHMETER_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
36	AP	Delivery kWh @ meter - cust svcs	KWHMETER_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
37	AP	ALLOCATION PROPORTIONS TABLE CONTINUED										
38	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS										
39	AP											
40	AP	ALLOCATION FACTORS PART C										
41	AP											
42	AP	Avg Customer Bills - measurement	CUSTAVG_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
43	AP	E370 excess meter investment - local delivery - Demand	METERSEXC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
44	AP	E370 excess meter investment - local delivery - Energy	METERSEXC_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	
45	AP	Meter O&M - measurement	METERPLT_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
46	AP	E370 excess mtr invst - measmnt	METERSEXC_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
47	AP	E587 Customer Installation Expenses Local	CUSINT_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
48	AP	E587 Customer Installation Expenses System	CUSINT_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	
49	AP	Draft EC Proforma	ECPRO_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
50	AP	Expense Reclassification-local	ADJEXP_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
51	AP	Expense Reclassification Plus-local	ADJ_Plus_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
52	AP	E369 minimum Service investment- access	SERVICEMIN_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
53	AP	E369 excess Service investment- local delivery	SERVICSEXC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
54	AP	Avg Customer Bills - local	CUSTAVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
55	AP	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
56	AP	E370 minimum meter investment - measurement	METERSMIN_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
57	AP	E368 Line Transformers - local	LNTRFRMR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
58	AP	Billing Function costs - cust svcs	BILLING_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
59	AP	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	
60	AP	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	

Functional Cost Summary
 2022 STAFF ELECTRIC COST OF SERVICE STUDY
 Updated for 5 and 7

Based on 12 months actual

PUBLIC SERVICE ELECTRIC & GAS COMPANY
 2022 ELECTRIC COST OF SERVICE STUDY
 12 MONTHS ENDING DECEMBER 31, 2022

line #	FUNCTIONAL SEGMENTS REV REQ	Total Company (1)	RS (2)	RHS (3)	RLM (4)	WH (5)	WHS (6)	HS (7)	BPL (8)
1	Street Lighting	\$82,940,563	0	0	0	0	0	0	\$59,591,770
2	Access	\$55,131,523	\$86,433	\$544,133	\$14,754,404	\$34,030,901	\$144,405	0	0
3	Local Delivery Demand	\$366,172,706	\$180,063,110	\$585,845	\$1,939,332	\$5,578	\$83	\$129,028	\$28,723
4	Local Delivery Energy	\$396,670,076	\$166,845,741	\$1,095,209	\$2,267,010	\$6,565	\$80	\$138,109	\$3,180,419
5	System Delivery Demand	\$297,341,383	\$139,066,006	\$447,756	\$1,528,767	0	0	\$99,066	0
6	System Delivery Energy	\$381,643,335	\$133,932,620	\$914,735	\$1,909,409	\$5,723	\$70	\$115,870	\$2,772,479
7	Customer Service	\$120,545,304	\$70,757,324	\$342,780	\$583,211	\$12,139	\$186	\$143,951	\$512,565
8	Measurement	<u>162,436,456</u>	<u>127,086,199</u>	<u>441,165</u>	<u>739,733</u>	<u>113,297</u>	<u>1,767</u>	<u>75,955</u>	<u>207</u>
9	Total	\$1,862,881,345	\$817,837,432	\$4,371,623	\$23,721,865	\$34,174,203	\$146,591	\$701,978	\$66,086,163

Functional Cost Summary
2022 STAFF ELECTRIC COST OF SERVICE STUDY
Updated for 5 and 7

Based on 12 months actual

PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022

line #	FUNCTIONAL SEGMENTS REV REQ	BPL-POF (9)	PSAL (10)	GLP (11)	LPL-Secondary (12)	LPL-Primary (13)	HTS-Subtransmission (14)	HTS-High Voltage (15)
1	Street Lighting	\$386,296	\$22,962,497	0	0	0	0	0
2	Access	0	0	\$5,443,311	\$102,952	\$24,942	\$43	0
3	Local Delivery Demand	\$908	\$22,568	\$98,013,689	\$76,299,397	\$8,841,568	\$184,854	\$58,023
4	Local Delivery Energy	\$171,914	\$1,537,670	\$88,437,768	\$118,347,602	\$14,529,350	\$112,638	0
5	System Delivery Demand	0	0	\$75,139,161	\$61,198,678	\$15,660,204	\$4,201,745	0
6	System Delivery Energy	\$149,863	\$1,340,439	\$71,325,946	\$102,205,398	\$29,519,937	\$37,450,846	0
7	Customer Service	\$21,962	\$932,125	\$22,903,156	\$14,368,111	\$3,074,816	\$4,695,018	\$2,197,961
8	Measurement	<u>11</u>	<u>100</u>	<u>23,638,990</u>	<u>6,947,861</u>	<u>1,173,602</u>	<u>1,548,489</u>	<u>669,083</u>
9	Total	\$730,955	\$26,795,398	\$384,902,021	\$379,469,998	\$72,824,417	\$48,193,633	\$2,925,067

PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT

Proposed Rate Calculations

Exhibit P-9

Actual results through: 10/31/2023

Schedule SS-TAC-1

(\$'s Unless Specified)

SUT Rate 6.625%

<u>Line</u>	<u>Date(s)</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>	<u>Source/Description</u>
1	Sept24 - Dec25	Net Revenue Requirements	(188,652,303)	(256,978,518)	(445,630,821)	SS-2E/G, Col 26
2	Aug-24	(Over) / Under Recovered Balance	353,224	(13,018,165)	(12,664,941)	- SS-3E/G, Col 5
3	Aug-24	Cumulative Interest Exp / (Credit)	<u>74,869</u>	<u>(136,068)</u>	<u>(61,199)</u>	- SS-3E/G, Col 10
4	Sept24 - Dec25	Total Target Rate Revenue	(188,224,210)	(270,132,751)	(458,356,961)	Ln 1 + Ln 2 + Ln 3
5	Sept24 - Dec25	Revenue at Proposed 2024 TAC rates	(45,101,391)	(122,531,548)	<u>(167,632,940)</u>	SS-6E/G, Ln 19
6	Sept24 - Dec25	Proposed TAC Increase / (Decrease)	(143,122,819)	(147,601,203)	(290,724,022)	Ln 4 - Ln 5
7	Sep24 - Aug25	Annualized Target Rate Revenue	(142,860,375)	(211,473,051)	(354,333,426)	SS-6E/G, Ln 15
8	Sep24 - Aug25	Annualized Revenue at Proposed 2024 TAC rates	(34,225,047)	(95,774,969)	<u>(130,000,016)</u>	SS-6E/G, Ln 17
9	Sep24 - Aug25	Annualized TAC Increase / (Decrease)	(108,635,328)	(115,698,082)	(224,333,410)	Ln 7 - Ln 8

PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT
 Electric Net Revenue Requirement
 \$000

	1	2	3	4	5	6	7	8	9	10	11	12
1. Return Historic ADIT												
	Unprotected Excess			Protected Excess			SHARE			Mixed Service Cost		
	Beginning Balance	Amortization to Customers	Ending Balance	Beginning Balance	Amortization to Customers	Ending Balance	Beginning Balance	Amortization to Customers	Ending Balance	Beginning Balance	Amortization to Customers	Ending Balance
Jan-23	71,138	(5,297)	65,841	351,198	(847)	350,351	95,414	(702)	94,713	-	-	-
Feb-23	65,841	(5,297)	60,543	350,351	(847)	349,504	94,713	(702)	94,011	-	-	-
Mar-23	60,543	(10,137)	50,407	349,504	(1,516)	347,988	94,011	(1,342)	92,669	-	-	-
Apr-23	50,407	(3,694)	46,713	347,988	(572)	347,416	92,669	(489)	92,179	-	-	-
May-23	46,713	(3,440)	43,273	347,416	(533)	346,883	92,179	(456)	91,724	-	-	-
Jun-23	43,273	(5,387)	37,886	346,883	(834)	346,049	91,724	(713)	91,010	-	-	-
Jul-23	37,886	(6,847)	31,039	346,049	(1,060)	344,988	91,010	(907)	90,104	-	-	-
Aug-23	31,039	(6,091)	24,948	344,988	(943)	344,045	90,104	(807)	89,297	-	-	-
Sep-23	24,948	(3,328)	21,620	344,045	(515)	343,530	89,297	(441)	88,856	-	-	-
Oct-23	21,620	(3,737)	17,883	343,530	(579)	342,951	88,856	(495)	88,361	-	-	-
Nov-23	17,883	(4,985)	12,898	342,951	(772)	342,179	88,361	(660)	87,701	-	-	-
Dec-23	12,898	(5,329)	7,569	342,179	(825)	341,354	87,701	(706)	86,995	-	-	-
Jan-24	7,569	(1,014)	6,555	341,354	(1,363)	339,991	86,995	(2,332)	84,664	-	-	-
Feb-24	6,555	(778)	5,777	339,991	(1,046)	338,945	84,664	(1,789)	82,875	-	-	-
Mar-24	5,777	(676)	5,101	338,945	(908)	338,037	82,875	(1,554)	81,321	-	-	-
Apr-24	5,101	(440)	4,661	338,037	(591)	337,446	81,321	(1,011)	80,310	-	-	-
May-24	4,661	(410)	4,251	337,446	(550)	336,896	80,310	(941)	79,369	-	-	-
Jun-24	4,251	(641)	3,610	336,896	(862)	336,035	79,369	(1,474)	77,894	-	-	-
Jul-24	3,610	(815)	2,795	336,035	(1,095)	334,939	77,894	(1,874)	76,020	-	-	-
Aug-24	2,795	(725)	2,069	334,939	(974)	333,965	76,020	(1,667)	74,353	-	-	-
Sep-24	2,069	(396)	1,673	333,965	(532)	333,433	74,353	(911)	73,442	-	-	-
Oct-24	1,673	(445)	1,228	333,433	(598)	332,835	73,442	(1,023)	72,419	-	-	-
Nov-24	1,228	(594)	635	332,835	(797)	332,037	72,419	(1,364)	71,055	-	-	-
Dec-24	635	(635)	0	332,037	(852)	331,185	71,055	(1,459)	69,596	-	-	193,961
Jan-25	0	-	0	331,185	(967)	330,218	69,596	(2,332)	67,265	193,961	(9,381)	184,580
Feb-25	0	-	0	330,218	(742)	329,477	67,265	(1,789)	65,476	184,580	(7,198)	177,383
Mar-25	0	-	0	329,477	(644)	328,832	65,476	(1,554)	63,922	177,383	(6,250)	171,132
Apr-25	0	-	0	328,832	(419)	328,413	63,922	(1,011)	62,911	171,132	(4,068)	167,065
May-25	0	-	0	328,413	(390)	328,023	62,911	(941)	61,970	167,065	(3,788)	163,277
Jun-25	0	-	0	328,023	(611)	327,412	61,970	(1,474)	60,495	163,277	(5,932)	157,346
Jul-25	0	-	0	327,412	(777)	326,635	60,495	(1,874)	58,621	157,346	(7,540)	149,805
Aug-25	0	-	0	326,635	(691)	325,943	58,621	(1,667)	56,954	149,805	(6,708)	143,098
Sep-25	0	-	0	325,943	(378)	325,566	56,954	(911)	56,043	143,098	(3,665)	139,433
Oct-25	0	-	0	325,566	(424)	325,142	56,043	(1,023)	55,020	139,433	(4,115)	135,319
Nov-25	0	-	0	325,142	(566)	324,576	55,020	(1,364)	53,656	135,319	(5,489)	129,829
Dec-25	0	-	0	324,576	(605)	323,971	53,656	(1,459)	52,197	129,829	(5,868)	123,961
	= Prev Col 3 + Col 1 & 2 of "Balances" Wkst	Input	= Col 1 + Col 2	= Prev Col 6 + Col 3 of "Balances" Wkst	Input	= Col 4 + Col 5	= Prev Col 9 + Col 4 of "Balances" Wkst	Input	= Col 7 + Col 8	= Prev Col 12 + Col 5 of "Balances" Wkst	Input	= Col 10 + Col 11
Annual												
2023		(63,569)			(9,845)			(8,419)			-	
2024		(7,569)			(10,169)			(17,399)			-	
2025		-			(7,214)			(17,399)			(70,000)	
2026		-			(5,958)			(17,399)			(45,000)	
2027		-			(6,259)			(17,399)			(33,000)	
2028		-			(6,119)			(17,399)			(20,000)	
2029		-			(5,116)			(17,399)			(25,961)	

PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT
 Electric Net Revenue Requirement
 \$000

Exhibit P-9E
 Schedule SS-TAC-2E

Monthly After Tax WACC Post -2023 BRC:	0.587%	Monthly After Tax WACC Post -2023 BRC:	0.587%	Revenue Factor =	1.3947
Monthly After Tax WACC Pre-2023 BRC:	0.540%	Monthly After Tax WACC Pre-2023 BRC:	0.540%	Fed Tax Rate =	21.00%

1. Return Historic ADIT (cont.)				1a. Return Historic ADIT (cont.)				2. Current ESHARE Deducton	2a. Current Mixed Srv & IDD	3. Other			Net Tax Adjustment	Net Revenue Requirement
Return on Rate Base				Return on Non Rate Base										
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	Beginning Non-Rate Base Related Portion of Unprotected Excess	Non-Rate Base Related Portion of Unprotected Excess Amortizaiton to Customers	Ending Non-Rate Base Related Portion of Unprotected Excess	After-Tax Interest to Customers	Actual SHARE Deduction Flow-Through	Actual Mixed Service Cost Deduction Flow-Through	IRS ESHARE Deduction Audit Adjustments	Other Major Tax Adjustments			
Jan-23	78%	(4,135)	247,378	1,302	13,947	(1,162)	12,785	(72)	(1,150)	-	-	-	(6,766)	(9,437)
Feb-23	78%	(4,135)	252,928	1,351	12,785	(1,162)	11,623	(66)	(1,150)	-	-	-	(6,711)	(9,359)
Mar-23	78%	(7,913)	258,344	1,381	11,623	(2,224)	9,399	(57)	(2,393)	-	(3)	(14,067)	(19,619)	(19,619)
Apr-23	78%	(2,883)	263,734	1,410	9,399	(810)	8,588	(49)	(836)	-	(5)	(4,234)	(5,906)	(5,906)
May-23	78%	(2,685)	269,054	1,439	8,588	(755)	7,834	(44)	(779)	-	(3)	(3,814)	(5,320)	(5,320)
Jun-23	78%	(4,205)	274,306	1,468	7,834	(1,182)	6,652	(39)	(1,219)	-	(2)	(6,727)	(9,382)	(9,382)
Jul-23	78%	(5,345)	279,489	1,496	6,652	(1,502)	5,149	(32)	(1,550)	-	(3)	(8,903)	(12,417)	(12,417)
Aug-23	78%	(4,755)	284,602	1,524	5,149	(1,336)	3,813	(24)	(1,379)	-	(4)	(7,725)	(10,774)	(10,774)
Sep-23	78%	(2,598)	289,648	1,551	3,813	(730)	3,083	(19)	(753)	-	(3)	(3,508)	(4,893)	(4,893)
Oct-23	78%	(2,917)	294,624	1,578	3,083	(820)	2,263	(14)	(846)	-	(1)	(4,093)	(5,709)	(5,709)
Nov-23	78%	(3,891)	299,533	1,605	2,263	(1,094)	1,169	(9)	(1,128)	-	(0)	(5,950)	(8,299)	(8,299)
Dec-23	78%	(4,160)	304,372	1,631	1,169	(1,169)	-	(3)	(1,206)	-	0	(6,438)	(8,979)	(8,979)
Jan-24	100%	(1,014)	312,508	1,666	-	-	-	-	(2,095)	-	-	(5,138)	(7,166)	(7,166)
Feb-24	100%	(778)	315,299	1,696	-	-	-	-	(1,608)	-	-	(3,525)	(4,916)	(4,916)
Mar-24	100%	(676)	318,019	1,711	-	-	-	-	(1,396)	-	-	(2,823)	(3,937)	(3,937)
Apr-24	100%	(440)	320,669	1,725	-	-	-	-	(909)	-	-	(1,225)	(1,709)	(1,709)
May-24	100%	(410)	323,248	1,739	-	-	-	-	(846)	-	-	(1,008)	(1,406)	(1,406)
Jun-24	100%	(641)	325,757	1,753	-	-	-	-	(1,325)	-	-	(2,549)	(3,556)	(3,556)
Jul-24	100%	(815)	328,194	1,766	-	-	-	-	(1,684)	-	-	(3,703)	(5,164)	(5,164)
Aug-24	100%	(725)	330,560	1,779	-	-	-	-	(1,498)	-	-	(3,086)	(4,304)	(4,304)
Sep-24	100%	(396)	8,538	996	-	-	-	-	(819)	-	-	(1,662)	(2,318)	(2,318)
Oct-24	100%	(445)	10,762	57	-	-	-	-	(919)	-	-	(2,928)	(4,083)	(4,083)
Nov-24	100%	(594)	12,917	70	-	-	-	-	(1,226)	-	-	(3,912)	(5,456)	(5,456)
Dec-24	100%	(635)	15,000	82	-	-	-	-	(1,311)	-	-	(4,174)	(5,822)	(5,822)
Jan-25	0.0%	-	33,096	141	-	-	-	-	(1,876)	(1,206)	-	(15,620)	(21,786)	(21,786)
Feb-25	0%	-	42,707	223	-	-	-	-	(1,440)	(925)	-	(11,871)	(16,556)	(16,556)
Mar-25	0%	-	50,998	275	-	-	-	-	(1,250)	(804)	-	(10,226)	(14,263)	(14,263)
Apr-25	0%	-	56,359	315	-	-	-	-	(814)	(523)	-	(6,519)	(9,092)	(9,092)
May-25	0%	-	61,318	346	-	-	-	-	(758)	(487)	-	(6,018)	(8,393)	(8,393)
Jun-25	0%	-	69,033	383	-	-	-	-	(1,186)	(763)	-	(9,583)	(13,366)	(13,366)
Jul-25	0%	-	78,775	434	-	-	-	-	(1,508)	(969)	-	(12,234)	(17,063)	(17,063)
Aug-25	0%	-	87,383	488	-	-	-	-	(1,342)	(862)	-	(10,782)	(15,037)	(15,037)
Sep-25	0%	-	92,055	527	-	-	-	-	(733)	(471)	-	(5,630)	(7,853)	(7,853)
Oct-25	0%	-	97,264	556	-	-	-	-	(823)	(529)	-	(6,357)	(8,866)	(8,866)
Nov-25	0%	-	104,168	592	-	-	-	-	(1,098)	(706)	-	(8,632)	(12,038)	(12,038)
Dec-25	0%	-	111,496	633	-	-	-	-	(1,174)	(754)	-	(9,226)	(12,868)	(12,868)
= Col 14 / Col 2	Input	See "RateBase-E", Col 9	= (Prev Col 15 + Col 15) / 2 * Monthly AT WACC	Previous Col 19 + Col 1 of "Balances" Wkst	Input	= (Prev Col 17 - Col 18)	= (Prev Col 19 + Col 19) / 2 * Monthly AT WACC	= - (Col 21) * Fed Tax Rate	= - (Col 22) * Fed Tax Rate	Input	Input	= Col 2 + Col 5 + Col 8 + Col 11 + Col 16 + Col 20 + Col 21 + Col 22 + Col 24	= Col 25 * Rev Fct	
Annual														
2023			17,737		(13,947)		(429)	(14,389)	-	-	(24)	(78,937)	(110,093)	(110,093)
2024			15,041		-		-	(15,636)	-	-	-	(35,732)	(49,836)	(49,836)
2025			4,914		-		-	(14,000)	(9,000)	-	-	(112,699)	(157,181)	(157,181)
2026			10,612		-		-	(14,000)	(9,000)	-	-	(80,744)	(112,614)	(112,614)
2027			14,987		-		-	(14,000)	(9,000)	-	-	(64,671)	(90,196)	(90,196)
2028			18,486		-		-	(14,000)	(9,000)	-	-	(48,032)	(66,991)	(66,991)
2029			21,710		-		-	(14,000)	(9,000)	-	-	(49,767)	(69,409)	(69,409)

PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT
Electric Over/(Under) Calculation

10/31/2023

Exhibit P-9E
 Schedule SS-TAC-3E

Reflects a tax rate of 28.11%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	<u>Over / (Under) Recovery Beginning Balance</u>	<u>Electric Revenues</u>	<u>Revenue Requirement Excluding WACC Cost</u>	<u>Over / (Under) Recovery</u>	<u>Over / (Under) Recovery Ending Balance</u>	<u>Over / (Under) Average Monthly Balance</u>	<u>Interest Rate (Annualized)</u>	<u>Interest On Over / (Under) Average Monthly Balance</u>	<u>Interest Roll-In</u>	<u>Cumulative Interest</u>
Monthly Calculations										
Jan-23	(14,935,705)	(9,101,202)	(9,436,537)	335,334	(14,600,371)	(14,768,038)	0.16%	(1,416)	-	(11,231)
Feb-23	(14,600,371)	(8,073,880)	(9,359,172)	1,285,293	(13,315,078)	(13,957,725)	4.64%	(38,799)	-	(50,030)
Mar-23	(13,315,078)	(8,540,596)	(19,619,021)	11,078,425	(2,236,653)	(7,775,866)	4.78%	(22,267)	-	(72,297)
Apr-23	(2,236,653)	(6,993,582)	(5,905,692)	(1,087,890)	(3,324,543)	(2,780,598)	5.32%	(8,862)	-	(81,159)
May-23	(3,324,543)	(7,543,824)	(5,319,679)	(2,224,145)	(5,548,688)	(4,436,616)	5.32%	(14,140)	-	(95,299)
Jun-23	(5,548,688)	(9,671,729)	(9,381,900)	(289,830)	(5,838,518)	(5,693,603)	5.54%	(18,897)	-	(114,196)
Jul-23	(5,838,518)	(14,169,073)	(12,417,153)	(1,751,921)	(7,590,438)	(6,714,478)	5.25%	(21,118)	-	(135,314)
Aug-23	(7,725,752)	(10,458,907)	(10,773,659)	314,752	(7,411,000)	(7,568,376)	5.21%	(23,636)	(135,314)	(23,636)
Sep-23	(7,411,000)	(8,327,826)	(4,893,170)	(3,434,656)	(10,845,656)	(9,128,328)	5.21%	(28,508)	-	(52,144)
Oct-23	(10,845,656)	(6,663,048)	(5,708,894)	(954,154)	(11,799,810)	(11,322,733)	5.49%	(37,206)	-	(89,350)
Nov-23	(11,799,810)	(6,494,340)	(8,298,797)	1,804,457	(9,995,353)	(10,897,582)	5.49%	(35,809)	-	(125,159)
Dec-23	(9,995,353)	(7,973,971)	(8,979,316)	1,005,345	(8,990,009)	(9,492,681)	5.49%	(31,193)	-	(156,352)
Jan-24	(9,146,361)	(2,942,306)	(7,165,805)	4,223,499	(4,922,862)	(7,034,611)	5.49%	(23,116)	(156,352)	(23,116)
Feb-24	(4,922,862)	(2,598,517)	(4,916,039)	2,317,522	(2,605,340)	(3,764,101)	5.49%	(12,369)	-	(35,484)
Mar-24	(2,605,340)	(2,757,529)	(3,936,922)	1,179,393	(1,425,947)	(2,015,643)	5.49%	(6,623)	-	(42,108)
Apr-24	(1,425,947)	(2,369,771)	(1,708,629)	(661,142)	(2,087,089)	(1,756,518)	5.49%	(5,772)	-	(47,879)
May-24	(2,087,089)	(2,568,943)	(1,405,621)	(1,163,322)	(3,250,410)	(2,668,750)	5.49%	(8,769)	-	(56,649)
Jun-24	(3,250,410)	(2,925,404)	(3,555,592)	630,188	(2,620,223)	(2,935,317)	5.49%	(9,645)	-	(66,294)
Jul-24	(2,620,223)	(3,666,482)	(5,163,925)	1,497,444	(1,122,779)	(1,871,501)	5.49%	(6,150)	-	(72,444)
Aug-24	(1,122,779)	(3,534,148)	(4,303,704)	769,555	(353,224)	(738,002)	5.49%	(2,425)	-	(74,869)
Sep-24	(428,093)	(11,571,068)	(2,318,173)	(9,252,895)	(9,680,988)	(5,054,541)	5.49%	(16,609)	(74,869)	(16,609)
Oct-24	(9,680,988)	(11,132,104)	(4,083,260)	(7,048,844)	(16,729,832)	(13,205,410)	5.49%	(43,393)	-	(60,002)
Nov-24	(16,729,832)	(10,378,348)	(5,456,197)	(4,922,151)	(21,651,984)	(19,190,908)	5.49%	(63,061)	-	(123,062)
Dec-24	(21,651,984)	(12,072,828)	(5,821,922)	(6,250,906)	(27,902,890)	(24,777,437)	5.49%	(81,418)	-	(204,480)
Jan-25	(27,902,890)	(12,331,299)	(21,785,568)	9,454,268	(18,448,622)	(23,175,756)	5.49%	(76,155)	-	(280,635)
Feb-25	(18,448,622)	(10,890,470)	(16,555,979)	5,665,509	(12,783,113)	(15,615,867)	5.49%	(51,313)	-	(331,949)
Mar-25	(12,783,113)	(11,556,895)	(14,262,673)	2,705,778	(10,077,335)	(11,430,224)	5.49%	(37,559)	-	(369,508)
Apr-25	(10,077,335)	(9,931,786)	(9,091,899)	(839,887)	(10,917,221)	(10,497,278)	5.49%	(34,494)	-	(404,002)
May-25	(10,917,221)	(10,766,523)	(8,393,353)	(2,373,169)	(13,290,390)	(12,103,806)	5.49%	(39,773)	-	(443,775)
Jun-25	(13,290,390)	(12,260,465)	(13,366,105)	1,105,640	(12,184,750)	(12,737,570)	5.49%	(41,855)	-	(485,630)
Jul-25	(12,184,750)	(15,366,345)	(17,063,358)	1,697,013	(10,487,737)	(11,336,244)	5.49%	(37,251)	-	(522,880)
Aug-25	(10,487,737)	(14,811,731)	(15,037,446)	225,715	(10,262,022)	(10,374,879)	5.49%	(34,092)	-	(556,972)
Sep-25	(10,262,022)	(11,571,068)	(7,852,757)	(3,718,310)	(13,980,332)	(12,121,177)	5.49%	(39,830)	-	(596,802)
Oct-25	(13,980,332)	(11,132,104)	(8,866,197)	(2,265,907)	(16,246,239)	(15,113,286)	5.49%	(49,662)	-	(646,464)
Nov-25	(16,246,239)	(10,378,348)	(12,038,457)	1,660,108	(14,586,131)	(14,586,185)	5.49%	(50,657)	-	(697,121)
Dec-25	(14,586,131)	(12,072,828)	(12,867,548)	794,720	(13,791,411)	(14,188,771)	5.49%	(46,624)	-	(743,745)
	(Prior Col 5) + (Col 9)	Forecasted kWh * Proposed Rate	See Revenue Requirements Schedule for Details	Col 2 - Col 3	Col 1 + Col 4	(Col 1 + Col 5) / 2	Input	(Col 6 * (Col 7) / 12)*net of tax rate		Prior Month + Col 8 - Col 9

PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT
Weighted Average Cost of Capital

Exhibit P-9
Schedule SS-TAC-4

	<u>Percent</u>	<u>Embedded Cost</u>	<u>Weighted Cost</u>	<u>Pre-Tax Weighted Cost</u>	<u>After-Tax Weighted Cost</u>
Long-Term Debt	45.53%	3.96%	1.80%	1.80%	1.30%
Customer Deposits	0.47%	0.87%	0.00%	0.00%	0.00%
Common Equity	54.00%	9.60%	5.18%	7.21%	5.18%
Total	<u>100.00%</u>		<u>6.99%</u>	<u>9.02%</u>	<u>6.48%</u>
Federal Tax Rate		21.00%			0.5402%
State Tax Rate		9.00%			
Fed Benefit of State Tax Deduction		<u>-1.89%</u>			
Effective Tax Rate		28.11%			

PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT

Revenue Factor

Exhibit P-9
Schedule SS-TAC-5

	<u>ELECTRIC</u>	<u>GAS</u>
Revenue Increase	100.0000	100.0000
Uncollectible Rate		0.0000
BPU Assessment Rate	0.2130	0.2130
Rate Counsel Assessment Rate	<u>0.0502</u>	<u>0.0502</u>
Income before State of NJ Bus. Tax	99.7367	99.7367
State of NJ Bus. Income Tax	<u>8.9763</u>	<u>8.9763</u>
Income Before Federal Income Taxes	90.7604	90.7604
Federal Income Taxes	<u>19.0597</u>	<u>19.0597</u>
Return	<u>71.7007</u>	<u>71.7007</u>
Revenue Factor	<u>1.3947</u>	<u>1.3947</u>

PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT
Proposed Electric TAC Calculation

(\$'s Unless Specified)

Exhibit P-9E
 Schedule SS-TAC-6E

Line	Current SUT Rate	Electric														Total	Source/Description
		RS	RHS	RLM	WH	WHS	HS	GLP	LPL-S	LPL-P	HTS-S	HTS-HV	BPL	BPL-POF	PSAL		
1	6.625%	13,108,453	81,419	176,712	492	10	9,630	6,816,613	10,257,891	2,792,604	4,404,888	464,483	287,195	14,795	139,211	38,554,397	Input
2		71.15%	0.63%	0.90%	0.00%	0.00%	0.03%	12.26%	10.44%	1.82%	2.64%	0.11%	0.00%	0.02%	0.00%	100.00%	CreditCalc-E TAC 2023
3		(24,289,116)	(213,548)	(307,373)	0	0	(11,887)	(4,186,254)	(3,563,230)	(620,689)	(900,890)	(37,360)	0	(6,793)	0	(34,137,139)	CreditCalc-E TAC 2023
4		(0.001853)	(0.002623)	(0.001739)	0.000000	0.000000	(0.001234)	(0.000614)	(0.000347)	(0.000222)	(0.000205)	(0.000080)	0.000000	(0.000459)	0.000000		CreditCalc-E TAC 2023
5																	CreditCalc-E TAC 2023
6		(0.001976)	(0.002797)	(0.001854)	0.000000	0.000000	(0.001316)	(0.000655)	(0.000370)	(0.000237)	(0.000219)	(0.000085)	0.000000	(0.000489)	0.000000		CreditCalc-E TAC 2023
7		17,097,213	107,726	231,068	696	10	13,320	9,448,710	13,621,964	3,987,859	6,099,158	581,140	389,656	19,549	186,559	51,784,628	
8		71.19%	0.63%	0.90%				12.27%	10.44%	1.82%	2.64%	0.11%				100.00%	Line 2 / Sum Line 2
9		(133,997,836)	(1,178,096)	(1,695,709)	0	0	0	(23,094,662)	(19,657,573)	(3,424,207)	(4,970,019)	(206,108)	0	0	0	(188,224,210)	(SS-TAC-1, In 4 [Electric]) * Line 8 * 1000
10		(0.007837)	(0.010936)	(0.007339)	0.000000	0.000000	0.000000	(0.002444)	(0.001443)	(0.000859)	(0.000815)	(0.000355)	0.000000	0.000000	0.000000		(Line 7 / (Line 9 * 1,000)) [Rnd 6]
11																	
12		(0.008356)	(0.011661)	(0.007825)	0.000000	0.000000	0.000000	(0.002606)	(0.001539)	(0.000916)	(0.000869)	(0.000379)	0.000000	0.000000	0.000000		(Line 10 * (1 + SUT Rate)) [Rnd 6]
13		13,044,353	83,042	176,965	523	8	10,350	7,084,026	10,200,967	2,944,785	4,541,551	435,991	285,913	14,294	137,182	38,959,950	Input
14		76.30%	77.09%	76.59%				74.97%	74.89%	73.84%	74.46%	75.02%					(Line 7) / (Line 13)
15		(102,233,919)	(908,148)	(1,298,668)	0	0	0	(17,314,870)	(14,720,804)	(2,528,564)	(3,700,772)	(154,629)	0	0	0	(142,860,375)	(Line 9) * (Line 14)
16		(0.001853)	(0.002623)	(0.001739)	0.000000	0.000000	(0.001234)	(0.000614)	(0.000347)	(0.000222)	(0.000205)	(0.000080)	0.000000	(0.000459)	0.000000		Line 4
17		(24,171,186)	(217,819)	(307,741)	0	0	(12,772)	(4,349,592)	(3,539,736)	(653,742)	(931,018)	(34,879)	0	(6,561)	0	(34,225,047)	(Line 13 * Line 16)*1000
18		(78,062,733)	(690,329)	(990,927)	0	0	12,772	(12,965,278)	(11,181,068)	(1,874,821)	(2,769,754)	(119,750)	0	6,561	0	(108,635,328)	Line 15 - Line 17
19		(31,681,136)	(282,566)	(401,827)	0	0	(16,437)	(5,801,508)	(4,726,822)	(885,305)	(1,250,327)	(46,491)	0	(8,973)	0	(45,101,391)	(Line 7 * Line 16)*1000

¹Rate Class Allocation remains the same and stays in effect until the conclusion of the Company's next Base Rate Case

**PSE&G Electric - Storm Recovery Charge
SRC Electric Rate Calculation**

Schedule SS-SRC-1E

(\$'s - Unless noted)

<u>Line No.</u>	<u>Calculation</u>	<u>Description</u>	
1		Deferred Storm Cost Balance as of 9/1/24	105,073,253
2		Estimated Interest Expenses	8,880,588
3	= $(1+2)/3$ Years	Estimated Annual Revenue Requirement	37,984,614
4		Forecasted Annual kWh	39,579,987,063
5	= $3/4$	Proposed SRC (\$/kWh excluding Sales & Use Tax)	0.000959
6	= $5*(1+SUT\%)$	Proposed SRC (\$/kWh Including Sales and Use Tax)	0.001023
7		Existing SRC (\$/kWh Including Sales & Use Tax)	0.000000
8	= $(5-7)*4$	Storm Recovery Charge Increase / (Decrease)	37,957,208

**PSE&G Electric - Storm Recovery Charge
Over/(Under) Balance and Interest Calculation**

Schedule SS-SRC-2E

(\$'s - Unless noted)

	(1)	(2)	(3)	(4)	(5)	(6)
	Input	Input	Prior Col 6 - Col 1 + Col 2	Input	(Prior Col 6 + Col 3) / 2 * (Col 4 / 12)	Col 3 + Col 5
			<u>Prior Month</u> <u>(Over)/Under</u>			
		<u>Incremental</u>	<u>Balance +</u>	<u>Annual</u>		<u>SRC Balance -</u>
<u>Month</u>	<u>SRC Revenue</u>	<u>Deferred Major</u> <u>Storm Expenses</u>	<u>Monthly</u> <u>Activity</u>	<u>Interest</u> <u>Rate</u>	<u>Interest Expense</u>	<u>(Over)/Under</u>
Aug-24						105,073,253
Sep-24	3,258,053	-	101,815,200	5.43%	467,740	102,282,941
Oct-24	2,858,444	-	99,424,497	5.43%	456,027	99,880,523
Nov-24	2,897,302	-	96,983,222	5.43%	445,076	97,428,298
Dec-24	3,163,531	-	94,264,767	5.43%	433,386	94,698,153
Jan-25	3,243,290	-	91,454,863	5.43%	420,861	91,875,724
Feb-25	2,846,849	-	89,028,875	5.43%	408,995	89,437,870
Mar-25	3,050,903	-	86,386,967	5.43%	397,511	86,784,478
Apr-25	2,607,703	-	84,176,774	5.43%	386,515	84,563,289
May-25	2,826,288	-	81,737,001	5.43%	375,977	82,112,978
Jun-25	3,318,797	-	78,794,181	5.43%	363,784	79,157,965
Jul-25	4,028,686	-	75,129,279	5.43%	348,818	75,478,096
Aug-25	3,976,100	-	71,501,996	5.43%	332,297	71,834,294
Sep-25	3,256,799	-	68,577,495	5.43%	317,448	68,894,942
Oct-25	2,849,948	-	66,044,994	5.43%	305,077	66,350,071
Nov-25	2,873,892	-	63,476,179	5.43%	293,516	63,769,694
Dec-25	3,182,661	-	60,587,033	5.43%	281,150	60,868,183
Jan-26	3,238,321	-	57,629,862	5.43%	267,904	57,897,767
Feb-26	2,823,434	-	55,074,333	5.43%	255,411	55,329,744
Mar-26	3,021,906	-	52,307,838	5.43%	243,351	52,551,189
Apr-26	2,531,868	-	50,019,320	5.43%	231,895	50,251,215
May-26	2,864,980	-	47,386,236	5.43%	220,742	47,606,978
Jun-26	3,256,489	-	44,350,488	5.43%	207,901	44,558,389
Jul-26	4,016,272	-	40,542,117	5.43%	192,398	40,734,515
Aug-26	3,958,044	-	36,776,470	5.43%	175,239	36,951,710
Sep-26	3,237,273	-	33,714,437	5.43%	159,764	33,874,202
Oct-26	2,784,985	-	31,089,217	5.43%	146,871	31,236,088
Nov-26	2,866,377	-	28,369,711	5.43%	134,759	28,504,470
Dec-26	3,169,822	-	25,334,649	5.43%	121,721	25,456,370
Jan-27	3,312,567	-	22,143,803	5.43%	107,616	22,251,419
Feb-27	2,847,490	-	19,403,929	5.43%	94,176	19,498,104
Mar-27	3,011,391	-	16,486,713	5.43%	81,356	16,568,069
Apr-27	2,609,086	-	13,958,983	5.43%	69,017	14,028,000
May-27	2,894,918	-	11,133,081	5.43%	56,885	11,189,966
Jun-27	3,228,713	-	7,961,253	5.43%	43,298	8,004,551
Jul-27	4,039,724	-	3,964,827	5.43%	27,061	3,991,888
Aug-27	3,982,449	-	9,439	5.43%	9,046	18,485

**PSE&G Electric - Storm Recovery Charge
Over/(Under) Balance and Interest Calculation**

Schedule SS-SRC-3E

(\$'s - Unless noted)

(1) Input	(2) Input	(3) [Schedule SS-SRC-1E] Line 5 x Col 2
<u>Rate Class</u>	<u>Annual kWh</u>	<u>Annual Revenue</u>
RS	13,390,516,645	12,841,505
RHS	74,071,772	71,035
RLM	174,889,380	167,719
WH	554,008	531
WHS	7,013	7
HS	9,842,905	9,439
BPL	249,631,666	239,397
BPL-POF	13,978,769	13,406
PSAL	108,941,398	104,475
GLP	6,916,145,205	6,632,583
LPL-S	10,020,481,341	9,609,642
LPL-P	2,882,687,883	2,764,498
HTS-S	5,068,122,778	4,860,330
HTS-HV	670,116,301	642,642
Total	39,579,987,063	37,957,208

PSE&G Non-Residential Electric Vehicle Cost of Service Study

Customers	34
Sum of Peaks	17,678 kW
Coincident Peak	6,187 kW
Total Usage	30,361,295 kWh

System Peak	10,147,020 kW
Peak Date	8/9/2022 Tuesday
Peak Hour Ending	17 i.e. 4-5pm

5n7

Local Delivery	\$ 102,876,070	Sum of Peaks	from 5n7 Cost of Service output
System Delivery	\$ 126,845,827	Coincident Peaks	from 5n7 Cost of Service output
			Scaled (for reference)

LPL-S Customers	9,532		0.36%
LPL-S WN Sum of Peaks	2,893,512 kW		10,321 kW
LPL-S WN Coincident Peak	1,946,767 kW		6,944 kW
LPL-S Usage	10,497,945,935 kWh		37,443,827 kWh

LPL-S Local Delivery Rate	0.0098
LPL-S System Delivery Rate	<u>0.012083</u>
Total	0.021883

LPL-S EV Sum of Peaks Ratio	0.6110%
LPL-S EV Coincident Peak Ratio	0.3178%

LPL-S EV Sum of Peaks	\$ 628,538	\$ 366,936
LPL-S EV Coincident Peak	\$ 403,125	\$ 452,431
Total	\$ 1,031,663	\$ 819,367

EV Cost Rate

LPL-S EV Coincident Peak Rate	\$ 0.020702
LPL-S EV Sum of Peaks Rate	\$ <u>0.013278</u>
Total	\$ 0.033980

Rate Revenue	\$ 215,064,000
COS Rev	\$ 229,721,897
Ratio of Rate Revenue to COS	0.93619

Proposed EV Rate - \$/kWh

DCFC Distribution kWh	0.031812 w/o SUT	Sales Tax Factor	
DCFC Distribution kWh	0.033920 w/SUT		1.06625

**PSE&G CEF Electric Vehicle Program
Rate Adjustment Calculation
Sample Calculation**

Exhibit P-9E
CEF-EV-1

in (\$000)

Rate Effective Date	<u>4/1/2025</u>
Plant In Service as of Date	12/31/2025
Rate Base Balance as of Date	3/31/2025

RATE BASE CALCULATION

	<u>Total</u>	Notes
1 Gross Plant	\$3,900	= In 17
2 Regulatory Asset	\$4,714	= In 22 + In 28 + In 56
3 Accumulated Depreciation	(\$42)	= In 28
4 Net Plant	\$8,572	= In 1 + In 2 + In 3
5 Accumulated Deferred Taxes	(\$1,177)	= In 45
6 Rate Base	\$7,395	= In 4 + In 5
7 Rate of Return - After Tax	7.55%	See Rate Case Schedule MPM-04 (WACC)
8 Return Requirement (After Tax)	\$558	= In 6 * In 7
9 Depreciation Exp, net	\$205	= In 66
10 O&M Expense Regulatory Asset Amortization - After Tax	\$563	= In 70
11 Revenue Factor	1.3947	See Rate Case Schedule MPM-06 (Revenue Factor)
12 Total Revenue Requirement	\$1,850	= (In 8 + In 9 + In 10) * In 11

SUPPORT

Investment

Real Assets (Pole to Meter)

13 Residential Smart Charging	\$1,300	See "RevReq Detial Wkps
14 Mixed Use	\$1,300	See "RevReq Detial Wkps
15 DCFC	\$1,300	See "RevReq Detial Wkps
16 IT System Enhancements	\$0	See "RevReq Detial Wkps
17 Total Real Assets	\$3,900	= In 13 + In 14 + In 15 + In 16

Regulatory Assets (Meter to Stub / Rebates)

18 Residential Smart Charging	\$1,300	See "RevReq Detial Wkps
19 Mixed Use	\$1,300	See "RevReq Detial Wkps
20 DCFC	\$1,560	See "RevReq Detial Wkps
21 IT System Enhancements	\$0	See "RevReq Detial Wkps
22 Total Regulatory Assets	\$4,160	= In 18 + In 19 + In 20 + In 21

23 Total Investment **\$8,060** = In 17 + In 22

Depreciation & Amortization

Real Assets (Pole to Meter)

24 Residential Smart Charging	\$14	See "RevReq Detial Wkps
25 Mixed Use	\$14	See "RevReq Detial Wkps
26 DCFC	\$14	See "RevReq Detial Wkps
27 IT System Enhancements	\$0	See "RevReq Detial Wkps
28 Total Real Assets	\$42	= In 24 + In 25 + In 26 + In 27

Regulatory Assets (Meter to Stub / Rebates)

29 Residential Smart Charging	\$23	See "RevReq Detial Wkps
30 Mixed Use	\$23	See "RevReq Detial Wkps
31 DCFC	\$52	See "RevReq Detial Wkps
32 IT System Enhancements	\$0	See "RevReq Detial Wkps
33 Total Regulatory Assets	\$99	= In 29 + In 30 + In 31 + In 32

34 Total Depreciation & Amortization **\$141** = In 28 + In 33

**PSE&G CEF Electric Vehicle Program
Rate Adjustment Calculation
Sample Calculation**

Exhibit P-9E

CEF-EV-1

in (\$000)

ADIT

Real Assets (Pole to Meter)

35 Residential Smart Charging	\$12 See "RevReq Detial Wkps
36 Mixed Use	\$12 See "RevReq Detial Wkps
37 DCFC	\$12 See "RevReq Detial Wkps
38 IT System Enhancements	\$0 See "RevReq Detial Wkps
39 Total Real Assets	<u>\$35 = In 35 + In 36 + In 37 + In 38</u>

Regulatory Assets (Meter to Stub / Rebates)

40 Residential Smart Charging	\$359 See "RevReq Detial Wkps
41 Mixed Use	\$359 See "RevReq Detial Wkps
42 DCFC	\$424 See "RevReq Detial Wkps
43 IT System Enhancements	\$0 See "RevReq Detial Wkps
44 Total Regulatory Assets	<u>\$1,142 = In 40 + In 41 + In 42 + In 43</u>

45 Total ADIT **\$1,177 = In 39 + In 44**

Deferred Return / Carrying Charges

Real Assets (Pole to Meter)

46 Residential Smart Charging	\$83 See "RevReq Detial Wkps
47 Mixed Use	\$83 See "RevReq Detial Wkps
48 DCFC	\$82 See "RevReq Detial Wkps
49 IT System Enhancements	\$0 See "RevReq Detial Wkps
50 Total Real Assets	<u>\$248 = In 46 + In 47 + In 48 + In 49</u>

Regulatory Assets (Meter to Stub / Rebates)

51 Residential Smart Charging	\$83 See "RevReq Detial Wkps
52 Mixed Use	\$83 See "RevReq Detial Wkps
53 DCFC	\$98 See "RevReq Detial Wkps
54 IT System Enhancements	\$0 See "RevReq Detial Wkps
55 Total Regulatory Assets	<u>\$264 = In 51 + In 52 + In 53 + In 54</u>

56 Total Deferred Return / Carrying Charges **\$512 = In 50 + In 55**

Amortization Period

57 Residential Smart Charging	30 See Rate Case Schedule MPM-49 (Amort of CEF-EV Program)
58 Mixed Use	30 See Rate Case Schedule MPM-49 (Amort of CEF-EV Program)
59 DCFC	30 See Rate Case Schedule MPM-49 (Amort of CEF-EV Program)
60 IT System Enhancements	5 See Rate Case Schedule MPM-49 (Amort of CEF-EV Program)

Amortization Recovery

61 Residential Smart Charging	\$92 = (In 13 + In 18 + In 46 + In 51) / In 57
62 Mixed Use	\$92 = (In 14 + In 19 + In 47 + In 52) / In 58
63 DCFC	\$101 = (In 15 + In 20 + In 48 + In 53) / In 59
64 IT System Enhancements	\$0 = (In 16 + In 21 + In 49 + In 54) / In 60
65 Total D&A Recovery	<u>\$286 = In 61 + In 62 + In 63 + In 64</u>
66 Total D&A (Net of Tax)	\$205 = In 65 * 1 - Tax Rate

O&M Expense Regulatory Asset Amortization

67 CEF-EV O&M Expenses	\$3,913 See "RevReq Detial Wkps
68 Amortization Period (Years)	5 See Rate Case Schedule MPM-49 (Amort of CEF-EV Program)
69 Annual CEF-EV O&M Expenses Amortization	<u>\$783 = In 67 / In 68</u>
70 Total O&M Expense (Net of Tax)	\$563 = In 69 * 1 - Tax Rate