

**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
GAS COST OF SERVICE AND RATE DESIGN**

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

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

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

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

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

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

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

11 A. Yes. I have both submitted written testimony and testified live before the BPU in a number
12 of proceedings that are identified in Schedule SS-G1.

13 **SCOPE OF TESTIMONY**

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

15 A. The purpose of my direct testimony is to support the Company’s proposed changes to its
16 rates for Gas Service, which are designed to recover the revenue requirements for the gas
17 distribution business as presented in this filing. My testimony provides the Company’s embedded
18 cost of service study (“Company COSS”) used as the basis for development of the new gas rates
19 and the proposed rate design for each rate schedule in PSE&G’s Gas Tariff. I also present an

1 alternative embedded cost of service study (“the Staff COSS”) as required under the 2018 Rate
2 Case Order and explain why that COSS should not be used to set rates in this case.¹

3 Additionally, I sponsor other studies and modifications to the Company’s Tariff for Gas
4 Service (“Tariff”) including the following:

- 5 • Recovering Gas Bad Debt Costs consistent with method used in electric business; and
- 6 • The establishment of a Storm Recovery Charge (“SRC”) to recover major storm costs as a
7 component of a proposed Distribution Adjustment Charge (“DAC”) that was previously
8 proposed as part of the COVID-19 cost recovery proceeding;²
- 9 • Tax Adjustment Credit (“TAC”) modifications.

10 I also sponsor the Company’s proposed Tariff, which is attached to the Company’s Petition in
11 Exhibit P-1 as Schedule 3.

12

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).*

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

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

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

1 Service Charge Calculations – Staff’s Method.....SS-G16

2 Tax Adjustment Credit (“TAC”) Schedules

3 TAC Revenue Requirement and Rate Calculations.....SS-TAC-1-6G

4 SRC Schedules

5 SRC Balance and Rate Calculations.....SS-SRC 1-3G

6 Societal Benefits Charge (“SBC”) Schedules

7 SBC Social Programs Rate Balance and Calculations.....SS-SBC-1-2

8 **OVERVIEW OF THE COMPANY’S RATE FILING AND BASIS OF CALCULATIONS**

9 **AND ANALYSIS**

10 **Overview**

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

12 A. Throughout this testimony, the revenue or percentage increase for “Distribution” is based

13 only on revenue from the Service Charge and Distribution Charge(s) for the particular rate

14 schedule. The term “Delivery” refers to revenue from the Service Charge and Distribution Charges

15 as indicated on the particular rate schedule, plus the revenue from the Balancing Charge and all of

16 the applicable adjustment clauses. The “Total Bill” equals the Delivery Charges plus gas supply,

17 and is calculated as if all customers were supplied on Basic Gas Supply Service (“BGSS”).

18 **Q. Please describe the gas distribution services provided by the Company.**

19 A. The Company provides gas distribution services under the following Rate Schedules:

20 (i) Rate Schedule RSG sets forth the terms at which the Company provides firm delivery

21 service for residential purposes;

22 (ii) Rate Schedule GSG sets forth the terms at which the Company provides firm delivery

23 service to customers that do not qualify for Rate Schedule RSG and whose usage does not

24 exceed 3,000 therms in any month;

- 1 (iii) Rate Schedule LVG sets forth the terms at which the Company provides firm delivery
2 service for general purposes;
- 3 (iv) Rate Schedule SLG sets forth the terms at which the Company provides firm delivery
4 service for gas street lighting purposes as well as lamp posts and maintenance;
- 5 (v) Rate Schedule TSG-F is a closed service that was available to customers who purchased or
6 committed to purchase service prior to December 1, 1994 and whose maximum request for
7 firm gas is not less than 150 therms per hour;
- 8 (vi) Rate Schedule TSG-NF sets forth the terms at which the Company provides interruptible
9 delivery service to customers whose maximum request for gas is not less than a 150 therms
10 per hour; and
- 11 (vii) Rate Schedule CIG is a closed interruptible service that was available to cogeneration
12 customers who purchased or committed to purchase service prior to January 9, 2002.
- 13 (viii) Rate Schedule CSG is a firm or interruptible delivery service for general purposes where
14 the customer is requesting a discount rate from a Public Service Rate Schedule for delivery
15 service based on an (a) Economically Viable Bypass alternative or (b) Other
16 Considerations.

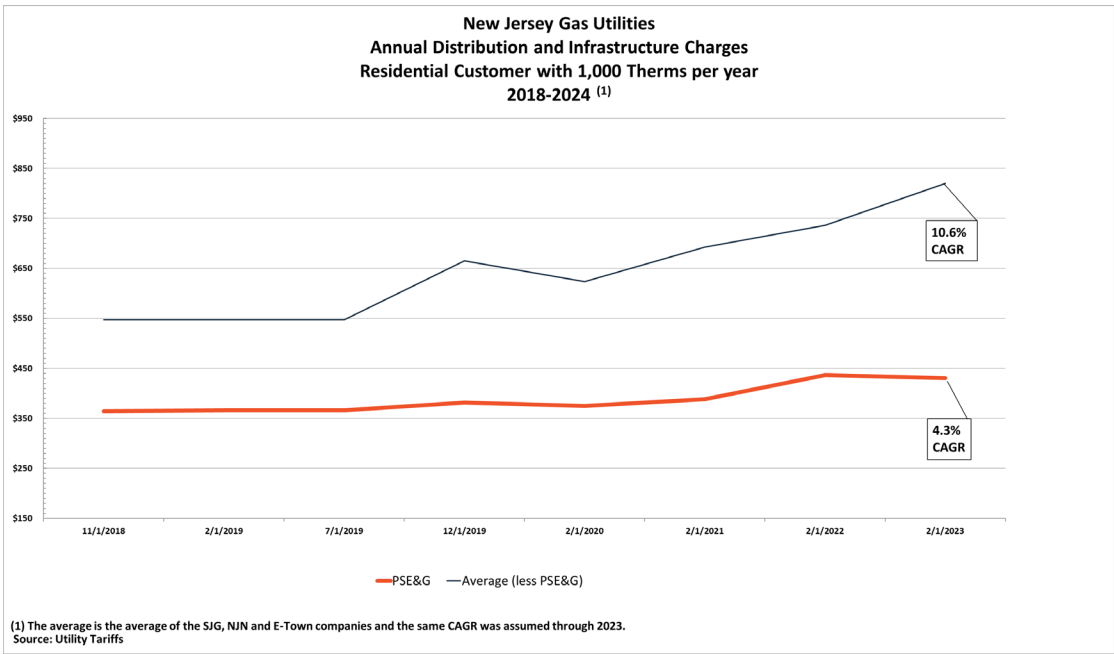
17 **Q. Please provide an overview of the Company's filing in this proceeding.**

18 A. As described more fully by Company witness Mr. Michael McFadden's, PSE&G is seeking
19 to increase its base delivery rates effective September 1, 2024 by approximately \$422.8 million
20 annually for its gas distribution business. As discussed further by Mr. McFadden and Company
21 witness Mr. Cliff Pardo, the Company further proposes to make certain modifications to the
22 Company's TAC, including flowing back Mixed Service deductions to customers. This change
23 will reduce gas rates by approximately \$102.0 million annually. In addition, the Company is

1 proposing the SRC to recover major storm costs, increasing gas rates by approximately \$1.3
 2 million annually. Finally, the Company is proposing to recover its gas bad debt costs through a
 3 new Social Programs component of the SBC for approximately \$42.0 million. My testimony
 4 provides support on how these changes will impact rates.

5 **Q. How have Gas distribution charges changed since the 2018 base rate case?**

6 **A.** Gas distribution charges have increased at a compound annual growth rate (“CAGR”) of
 7 4.3% as shown in Figure 1. This increase is primarily driven by work to modernize the Gas
 8 system and replace cast iron and unprotected steel mains, which provide both a reliability and
 9 carbon emissions benefit to customers. Despite the considerable investment to modernize the gas
 10 system, the distribution charge CAGR for a residential customer using 1,000 therms per year is
 11 less than half of the statewide average of 10.6%. PSE&G’s charges have increased considerably
 12 less than the New Jersey average because PSE&G has been able to control costs and maximize the
 13 value of its prior investments.

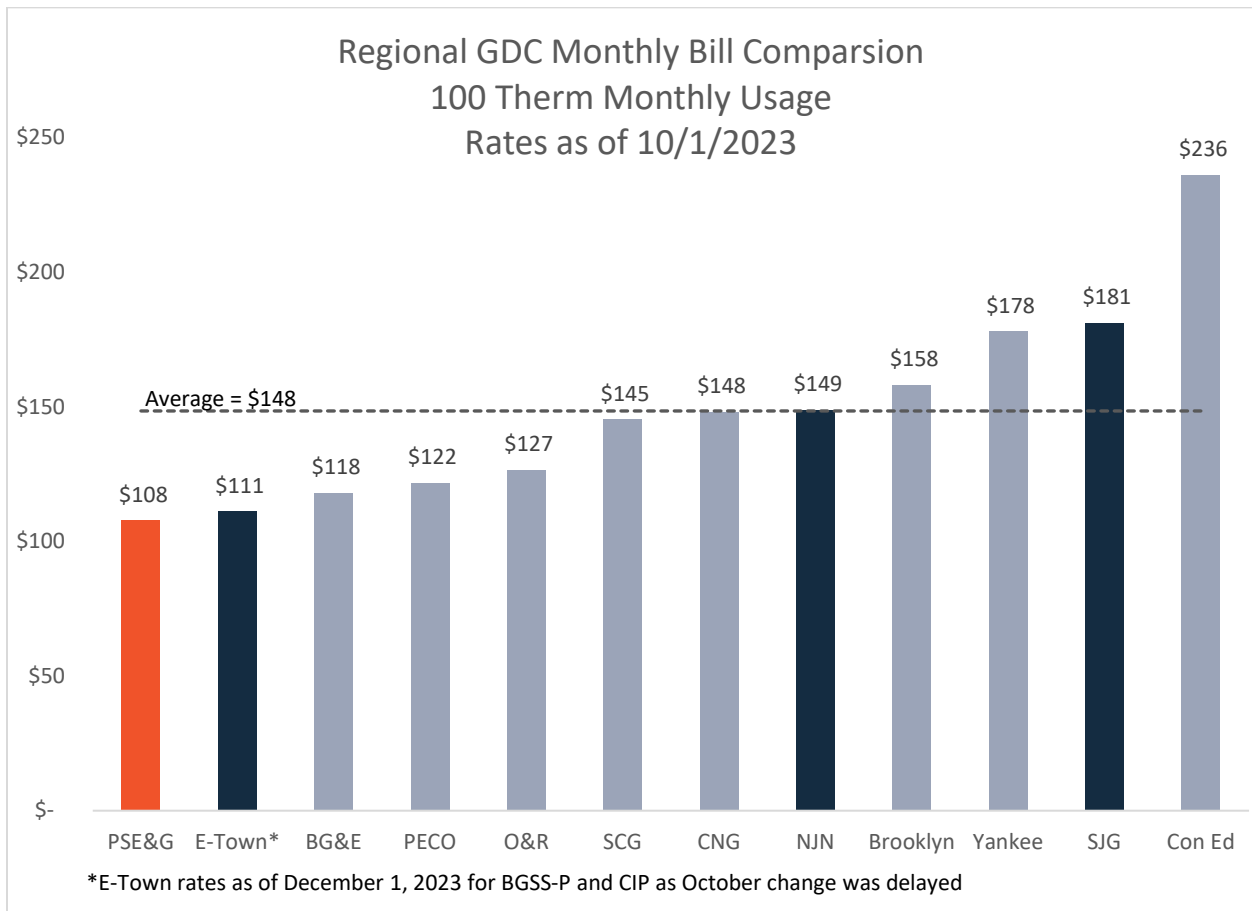


14
 15

Figure 1

1 Q. That shows that PSE&G's Distribution charges are lower than average, but how does
2 PSE&G compare on a total bill basis?
3

4 A. PSE&G continues to be lower than the average compared to its peers. In New Jersey,
5 PSE&G remains on the lower cost side compared to of all of its peers in terms of the total gas and
6 electric bill. Further, as shown in Figure 2 below, the Company has the lowest monthly gas bill
7 amongst all of its peers – almost 27% lower than the average, as set forth in Figure 2 below.
8



9
10 **Figure 2**

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

12 A. PSE&G filed its last base rate case on January 12, 2018, with new rates effective November
13 1, 2018. Since that time, every other NJ gas utility has filed at least two base rate cases.

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

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

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

10 A. The Company is very focused on this vulnerable segment of our customer base. PSE&G's
11 Energy Efficiency programs include incentives targeted to its lower income customers, with
12 specific opportunities for both low and moderate income customers, who often face the highest
13 energy burdens. The Company specifically seeks to provide energy savings opportunities to these
14 customers in order to lower their energy burdens, as participants in the EE programs are expected
15 to benefit from long term energy and bill savings, as well as health and safety improvements. The
16 Company implements the State's Comfort Partners program to customers with incomes up to
17 250% of the Federal Poverty Level; that program provides free comprehensive energy savings
18 solutions as well as upgrades to address health and safety problems in the home. PSE&G also
19 recently filed its updated Clean Energy Future – Energy Efficiency II Program, which proposes
20 to transfer administration of the Comfort Partners program to the Company in order further reduce
21 market confusion and streamline the process for lower-income customers to take advantage of
22 energy efficiency programs;³ PSE&G believes this change in administration of the Comfort

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

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

18 A. The Company also advocates at the State and Federal level for various grants provided to
19 lower-income customers, including the Low-Income Home Energy Assistance Program
20 (“LIHEAP”), Lifeline and Tenants Lifeline Program (“Lifeline”), and the Universal Service Fund
21 (“USF”). LIHEAP is a Federal Block Grant program that helps low-income individuals and
22 households pay for their winter heating bills, medically necessary cooling benefits, and
23 weatherization. The Lifeline Program helps customers pay their utility bills with a \$225 annual
24 utility credit. To be eligible, a customer must be at least age 65, or at least age 18 and collecting

1 Social Security Disability. In addition, a single person must make less than \$42,000, or a couple
2 less than \$49,000 annually. USF is a statewide program administered by the Department of
3 Community Affairs that allows program recipients to pay no more than 3% of their income for
4 electric and 3% for natural gas, or 6% for total electric, including electric heating for customers at
5 or below 60% of the State median income. PAGE is a program for customers earning up to 500%
6 of the Federal Poverty Limits and offers a grant of up to \$700 per utility service. NJ SHARES is
7 for customers earning up to 400% of the Federal Poverty Limit and is funded by customer
8 donations which are matched by PSE&G.

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

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

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

19 **Q. Has the Company considered the impact of gas rates on these customers?**

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

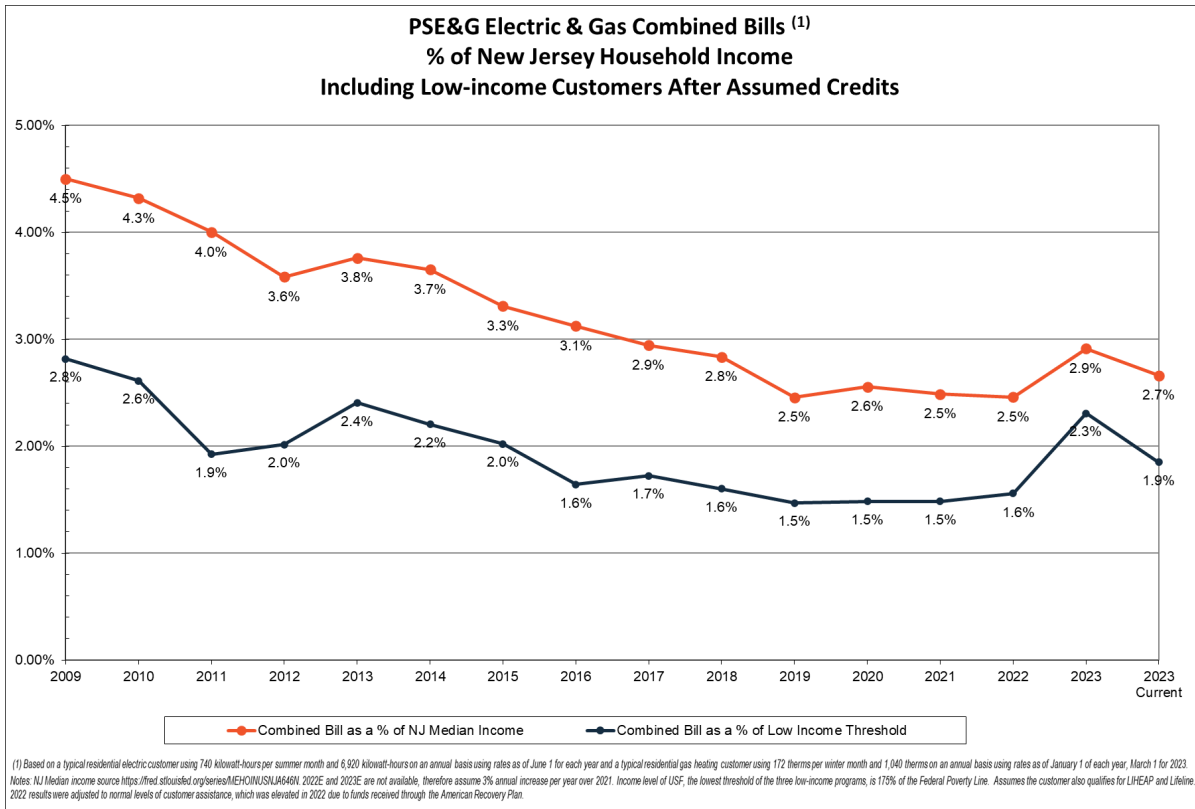
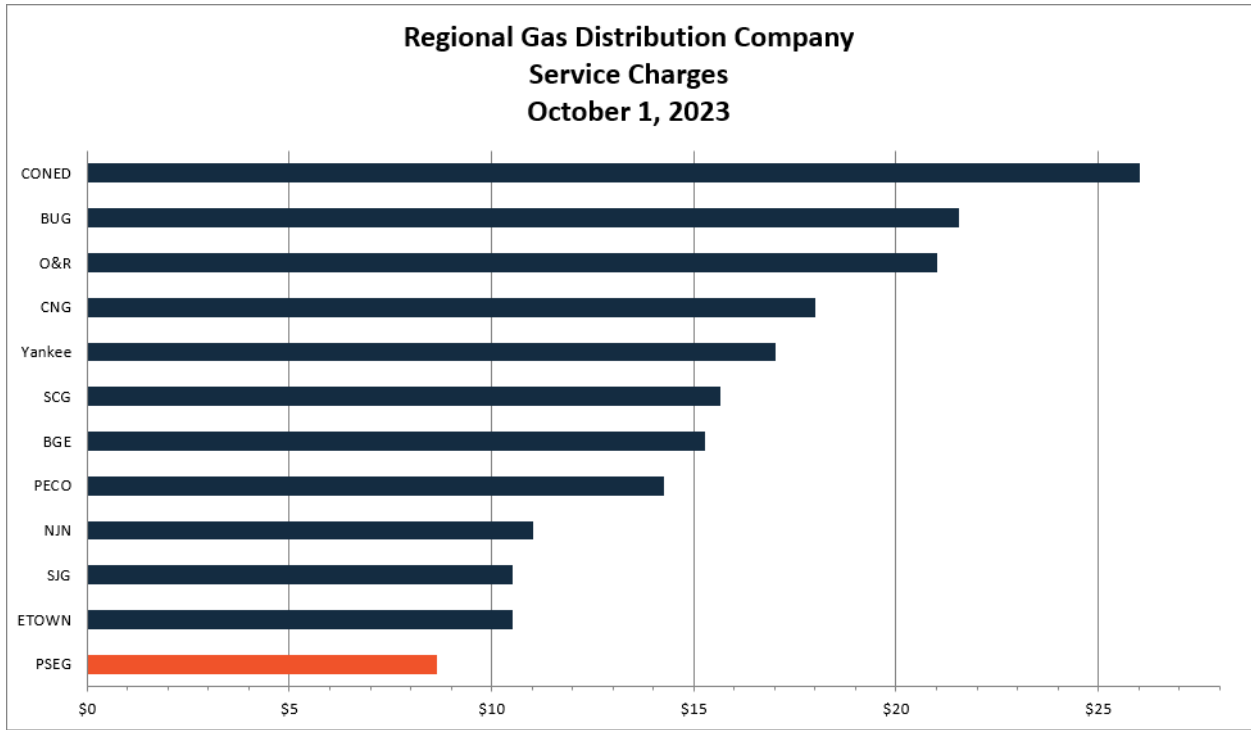


Figure 3

1
2
3 This chart compares the bill as a percentage of income for a typical combined electric and gas
4 residential customer relative to New Jersey’s median income and relative to the income threshold
5 below which customers are considered low-income. As can be seen, for the average residential
6 customer, the cost of service is less than 3% of median income. For lower-income customers, the
7 cost of the bill after LIHEAP, USF, and Lifeline grants relative to an income level of 60% of State
8 median income (the level at which a customer is eligible for these grants), is around 2% today. So,
9 even with this proposed rate increase, the cost of electricity and gas for all of the Company’s
10 customers, including low-income customers, remains a very small portion of overall income for
11 those able to take advantage of these programs.

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

2 A. As shown in the figure below, PSE&G's monthly RSG gas service charge is the lowest
3 compared to similar gas utilities in the region.



4

5

Figure 4

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

8 A. The COSSs presented in this testimony are based upon the period of January 1 to
9 December 31, 2022. The only variations from actual costs in the COSS period were the requested
10 overall Rate of Return value, proposed rate base adjustments such as working capital requirements,
11 and the proposed *pro forma* Adjustments. These adjustments, as well as the adjustments needed
12 to synchronize the COSS results with the proposed rate design as discussed later in my testimony,
13 and the rate design presented in this testimony are based upon the Test Year of June 1, 2023 through
14 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 in this
4 proceeding will be the actual Test Year billing determinants as adjusted for normal weather. For
5 the initial filing and any updates (prior to the final filing) with all actual data, the billing
6 determinants will be a mix of weather normalized actual and forecasted billing determinants.
7 Weather normalized billing determinants are calculated by adjusting actual recorded monthly gas
8 sales to account for the effects of abnormal weather. A summary of the actual billing determinants,
9 the weather normalized billing determinants, and the variation of each determinant from normal
10 for the Test Year is shown in Schedule SS-G2.

11 **Weather Normalization of Billing Determinants**

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

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

15 **Scope of the COSS**

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

17 A. The Company is presenting two COSSs in this proceeding -- its recommended COSS is
18 referred to as the "Company COSS" – and an additional COSS based on a methodology developed
19 by BPU Staff. As discussed more fully below, the Company does not support the use of the Staff
20 COSS to establish rates in this proceeding, but is submitting the study in compliance with the 2018
21 Rate Case Order. The COSSs discussed in this testimony are for the gas Distribution portion of
22 the Company's operations. Thus the COSSs are generally "pipes only" analyses for the
23 Company's regulated gas delivery business. They do not include the costs for the Company's

1 Balancing Services or BGSS because rates for those services are set in another proceeding. The
2 impact of changes in distribution margin revenues that flow to the BGSS provider, such as those
3 associated with Rate Schedule TSG-F, will, however, be shown as a change in the BGSS charges to
4 customers.

5 **Adjustments to Accounting Data**

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

7 A. Several adjustments to the 2022 accounting data used in the COSSs were necessary prior
8 to its use. These adjustments and FERC Accounts associated with each of these adjustments are
9 shown on Page 1 of Schedule SS-G3.

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

13 **COSS OVERVIEW**

14 **Introduction**

15 **Q. What is the first step in developing new gas rates?**

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

20 **Q. What is the objective of a COSS?**

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

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

16 **General Cost Allocation and Functionalization Methodology**

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

19 A. In the gas distribution business, the revenue requirements related to gas mains and services
20 far exceed all other items. Together these facilities comprise the vast majority of rate base and are
21 the basis for much of the operations and maintenance (“O&M”) expenses. As previously stated,
22 it is important to ensure that the allocation methods used in the COSS reflect the underlying cost
23 causation principles. Gas mains have been, and continue to be, installed to bring gas service to the

1 proximity of each customer’s premise and are sized to handle the peak hourly gas flow at design
2 conditions, without regard to the gas flow at any other time of day or season. These are the sole
3 reasons and engineering basis for the design and cost of mains, and as such, the allocation of those
4 costs should properly reflect each rate class’s responsibility for the peak gas flow. Company
5 witnesses Mike Schmid and Rick Fonseca discusses this in detail in the portion of their testimony
6 entitled “Gas Capital Expenditures”. In contrast to the cost of gas mains, the cost of a gas service
7 (the pipe from the gas main to an individual building) is related to both the peak design loads of
8 each building and the distance from the gas main (usually located in the street) to the structure
9 itself. Because often one gas service serves more than one customer (or meter) in a building, the
10 cost responsibility of a customer is a complex combination of site-specific conditions. The
11 Company has relied on a study of actual installations of services and meters and employed that
12 study to determine the allocation of gas service costs.

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

16 **Functionalization into Five Segments**

17 **Q. What is the first step in the process to start a COSS?**

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

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

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

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

6 A. The Distribution Access (“Access”) segment includes the plant and O&M expenses related
7 to gas services and regulators.

8 The Distribution Delivery (“Delivery”) segment includes all equipment (plant and related
9 O&M) from the city gate interconnections with upstream pipeline suppliers up to the point of
10 connection with gas services, including all metering and regulation stations (the interface with the
11 interstate gas pipelines), gas load dispatching operations, and gas mains. This segment also
12 includes Appliance Services, recovery of regulatory assets, and the plant and non-commodity
13 expenses related to gas production and storage facilities owned by PSE&G. Although these
14 storage and production facilities are included in the Delivery segment, these costs are offset by the
15 customer non-rate-related revenue received directly from the BGSS Supplier for whom these
16 facilities are operated, as stipulated in the Gas Contracts Proceeding in Docket No. GM00080564,
17 and thus do not affect the rates established in this proceeding.⁴

18 The Street Lighting segment is limited to gas street lighting lamps, posts and services.

19 The Customer Service segment includes all costs related to billing, inquiry, sales, service
20 and collection activity.

⁴ See *In the Matter of the Petition of Public Service Electric and Gas Company's Proposal to Transfer its Rights and Obligations Under its Gas Supply and Capacity Contracts and Operating Agreements to an Unregulated Affiliate and Other Relief*, BPU Docket No. GM00080564.

1 The Measurement segment includes the costs for meter reading, customer-related meter
2 plant and meter O&M.

3 **Q. Are all costs included in these five segments?**

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

5 **Access Segment**

6 **Q. Please discuss how the Access segment was allocated among the Company's**
7 **customers classes.**

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

12 **Delivery Segment**

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

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

20 **Street Lighting Fixtures Segment**

21 **Q. Please discuss how the costs were allocated to the Street Lighting segment.**

22 A. This segment is comprised of the investment for gas street lighting lamps and poles and all
23 associated O&M expenses for this equipment. The gas service dedicated to supplying a gas

1 streetlight is also segmented to this function. The costs of this segment are allocated solely to the
2 Gas Streetlighting rate class.

3 **Customer Service Segment**

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

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

11 **Measurement Segment**

12 **Q. Please describe how the Measurement segment costs were allocated to the Company's**
13 **customer classes.**

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

18 **Modeling Procedure**

19 **Q. Please describe the Company COSS modeling procedure.**

20 A. The Company COSS was developed based upon the weather normalized billing
21 determinants and costs for each of the rate schedules. The revenues received by each rate class
22 were calculated (or target balanced) such that the resulting rate of return ("ROR") for each rate
23 class equals the Company's proposed overall ROR. Schedule SS-G4 contains the complete details

1 of these final COSS results. Schedule SS-G5 presents a summary report of the revenue
2 requirements by functional segment, while Schedule SS-G6 shows the revenue requirements by
3 function (or segment) for each rate class.

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

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

- 13 1. Which of the five segments, or functions, the particular plant or expense item has been
14 attributed to, and
- 15 2. The basis on which the particular plant or expense item has been allocated across the rate
16 classes.

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

1 by segment for each rate class is then calculated to maintain, by rate class, the Company’s proposed
2 overall ROR used in the initial calculation.

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

10 **Q. Please describe how the results of the Company COSS are presented in your**
11 **schedules.**

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

19 The revenue requirements presented in the Company COSS do not include the revenue
20 requirements associated with the SBC or other adjustment clauses or the revenue requirements
21 associated with peaking plant and gas storage facilities. The costs related to the Adjustment
22 Clauses will be collected from customers directly through the appropriate charges, and the revenue
23 requirement associated with the peaking plant or gas storage facilities will be collected directly
24 from the BGSS supplier.

1 **Synchronizing the COSS to the Rate Design**

2 **Q. Please explain how the results of the Company COSS were synchronized with the**
3 **proposed rate design.**

4 A. Two adjustments are made to synchronize the results of the Company COSS to the
5 proposed rate design. The first is an adjustment for the recovery of Rate Schedule TSG-F revenue
6 requirements. The second is to synchronize costs because the COSS test period is different from
7 the period used for the calculation of revenue requirements and rate design. With respect to the
8 recovery of TSG-F revenue requirements, the Stipulation in the Gas Contracts Order, requires that
9 all distribution revenues from Rate TSG-F must flow to the BGSS provider as an offset to BGSS
10 gas costs, not to PSE&G. Thus, although the COSS can be used to determine the revenue
11 requirements associated with Rate Schedule TSG-F, none of the revenue from these customers
12 will flow to PSE&G. Instead, all distribution revenue requirements related to Rate Schedule TSG-
13 F must be recovered from all other firm customers. The calculations to effectuate this requirement
14 are set forth on Page 1 of Schedule SS-G7 (Cost of Service and Rate Design Sync). As indicated,
15 the TSG-F revenue requirement is re-distributed to Rate Schedules RSG, GSG, LVG and SLG on
16 an equal per therm of BGSS-supplied gas basis. The results of this re-distribution by functional
17 segment are set forth on lines 15 to 20 of Page 1 of Schedule SS-G7.

18 In addition, as previously noted, the Company COSS is based on the period of January to
19 December of 2022 while the Rate Design is based on the test year of June 2023 to May 2024.
20 Thus, it is not possible to use the COSS results directly in the rate design process because the
21 number of customers, therms transported, as well as plant and expenses are slightly different
22 between the two time periods. To properly design rates, the COSS results must be adjusted slightly
23 to correspond to the rate design test year period. The methodology used to synchronize the Cost
24 of Service results is set forth on Page 2 of Schedule SS-G7. Because the primary difference is in

1 the number of customers and amount of gas delivered, each functional segment's revenue
2 requirement from Schedule SS-G6 was multiplied by the ratio of either the number of customers
3 or gas delivered for the rate design test year to the same value during the COSS test year. The
4 revenue requirements associated with the Distribution Delivery Segment (Row 2) were adjusted by
5 the ratio of the gas delivered in these two periods. The revenue requirements associated with the
6 Access Segment (Row 1), Customer Service Segment (Row 4) and Measurement Segment (Row 5)
7 were adjusted by the ratio of the number of customers in these two periods. The revenue
8 requirements associated with the Street Lighting Segment (Row 3) were adjusted by the ratio of the
9 number of gas streetlights between these two periods. These steps are shown on lines 1 to 15 of page
10 2 of Schedule SS-G7. The resulting adjusted Company COSS functionalized revenue requirements
11 are each then adjusted on an equal percentage basis so that the total equals the proposed rate related
12 revenue requirements as set forth on lines 16 to 25 of Page 2 of Schedule SS-G7. The final adjusted
13 functionalized revenue requirements are used in the rate design process.

14 **RATE DESIGN**

15 **Introduction**

16 **Q. What are your objectives for developing the proposed gas rates?**

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

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

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

5 **Q. Do the rates included in your testimony include or exclude New Jersey Sales and Use**
6 **Tax (“SUT”)?**

7 A. The proposed rates described in the next sections of my testimony and associated Schedules
8 exclude SUT unless specifically indicated. However, the appropriate prices both without and with
9 SUT are, included in the Proof of Revenue by Rate Schedule in Schedule SS-G11 as well as the
10 proposed Tariff Sheets set forth in Schedule 3 of Exhibit P-1, and all other schedules that reference
11 rates charged to customers.

12 **Limitations on Rate Changes**

13 **Q. Did you develop and apply limits in designing proposed rates in this proceeding?**

14 A. Yes. In order to achieve an overall goal of designing just and reasonable rates, I apply the
15 principle of “gradualism” to temper the rate increases indicated by the Company COSS. To apply
16 the principle of gradualism, I developed and employed a number of limits on the size of the rate
17 increases that are proposed.

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

19 A. The first limit is that the proposed overall percentage revenue increase will be shared,
20 within limits, among all customer classes. Although a primary goal is to move the delivery rates
21 for each rate class toward the cost to serve as indicated by the Company COSS, no class will
22 receive less than 50%, nor more than 150% of the overall average percentage Distribution increase.
23 In addition, no class will receive more than 200% of the overall average percentage bill increase.

1 These rate increases limits were selected to provide a reasonable balance between the goal of
2 moving towards the cost to serve, and the need to achieve equity among customer classes. The
3 calculation and percentage values of these limits are shown on page 1 of Schedule SS-G8 (Inter
4 Class Revenue Allocations). For Rates RSG, GSG and LVG, any shortfall in the revenue increase
5 (or decrease) from these limitations was transferred to these other rates based upon the magnitude
6 of the revenue increase (or decrease) received by those rates.

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

8 A. Yes. Because the prices charged for Rate Schedules TSG-NF and CIG are not cost-based
9 but are based upon other considerations such as value of service, the distribution component for
10 these rates was increased by the overall distribution percentage increase to maintain the current
11 relationship in the level of distribution charges to the level of overall Company gas distribution
12 revenue requirements, with the exception of Rate Schedule CSG. These customers have contracted
13 distribution charges, so only the service charges were increased.

14 **Inter Class Revenue Increase Allocations**

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

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

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

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

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

22 The first step was the determination of the cost based charges for Rate Schedule TSG-F (as
23 indicated on line 1 of page 2 of Schedule SS-G8). Because the value in Column 7 for Rate

1 Schedule TSG-F, the “Change in MAC and BGSS Credits” is based upon both the final outcome
2 of the Rate Schedule TSG-F increase, as well as that for Rate Schedules TSG-NF and CIG, a value
3 of zero was first utilized for the calculation. Once the upper and lower percentage distribution
4 increase limits were applied (as shown in Column 8), an initial result for the Proposed Total Bill
5 Increase Percentage (Column 9) and Proposed Distribution Revenue Increase (Column 10) was
6 calculated.

7 The next step was to determine the increases for Rate Schedules TSG-NF and CIG. The
8 Limited Final Distribution Charge Increase Percentage for Rate Schedule TSG-NF (Line 2,
9 Column 8) was set equal to the overall average distribution charge percentage increase (Page 1,
10 Line 8). For Rate Schedule CIG, the overall average distribution charge percentage increase was
11 used as the Limited Final Distribution Charge Increase Percentage for Rate Schedule CIG (Line 3,
12 Column 8).

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

18 The final step was to calculate the proposed distribution revenue increases for Rate
19 Schedules RSG, GSG and LVG. These calculations were done in the same manner as performed
20 for Rate Schedule TSG-F discussed above, although at this stage, the MAC and BGSS credits (in
21 Column 7) had been calculated. These calculations and the application of the limits were
22 performed in an Excel spreadsheet utilizing the “Goal Seek” function in order to meet all of the

1 requirements of the limits and to properly allocate any revenue shortfall between these four rates,
2 while recovering the full requested increase in distribution revenue.

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

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

8 **General Rate Design Principles and Methodology**

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

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

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

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

1 F and the Service Charge for Rate Schedule CIG was increased in an amount equal to the overall
2 average distribution percentage increase.

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

10 **RATE SCHEDULE SPECIFIC CHANGES**

11 **Rate Schedule Residential Service Gas (“RSG”)**

12 **Q. Please describe the rate design for Rate Schedule RSG.**

13 A. Currently, Rate Schedule RSG is below its cost to serve. In addition, as indicated in
14 Schedule SS-G9 Service Charge Calculations, (line 2), the Company COSS indicates that an
15 increase in the monthly Service Charge is warranted, while the current Distribution Charge per
16 Therm is above cost. Therefore, the Company proposes to increase the service charge
17 corresponding to Service Charge limits discussed earlier. This will ensure that the Service Charge
18 and Distribution Charge per Therm rate, will continue to move closer to the cost to serve.

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

1 The results of the Rate Schedule RSG rate design appear on page 5 of the Proof of Revenue
2 in Schedule SS-G11. The general format of the calculations is described on the first page of that
3 Schedule. The calculation of the annual gas commodity cost utilized in the Proof of Revenues for
4 this and all other rate schedules is based upon all customers purchasing gas on the appropriate
5 BGSS service as presented in Schedule SS-G10. The magnitude of the BGSS values remain
6 constant in both sides in the Proof of Revenue (Schedule SS-G11) and their inclusion allows the
7 proposed rate changes to be viewed in the context of a customer’s overall bill.

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

11 **Rate Schedule General Service Gas (“GSG”)**

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

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

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

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

1 The results of the Rate Schedule GSG rate design are shown on page 7 of Schedule SS-
2 G11. The general format of the calculations is described on the first page of that Schedule. The
3 typical customer bill impacts as a result of these changes are shown on page 3 and 4 of Schedule
4 SS-G12.

5 **Rate Schedule Large Volume Gas (“LVG”)**

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

7 A. Similar to what was done for Rate Schedule GSG, the LVG Service Charge was set to
8 move towards the Company COSS results to recover the revenue requirements for the Access,
9 Customer Service and Measurement segments utilizing the previously discussed limits as shown
10 in Schedule SS-G9.

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

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

22 The results of the Rate Schedule LVG rate design are shown on page 9 of Schedule SS-
23 G11. The general format of the calculations is described on the first page of that Schedule.

1 Information on the typical customer bill impacts as a result of these changes is indicated on page
2 5 and 6 of Schedule SS-G12.

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

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

5 A. The Company proposes to increase the Distribution Charge per Therm to its cost to serve
6 as determined by the COSS.

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

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

12 **Rate Schedule Transportation Service Gas – Firm (“TSG-F”)**

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

14 A. This rate remains closed except to existing customers. The Service Charge was set to move
15 towards the Company COSS results to recover the revenue requirements for the Access, Customer
16 Service and Measurement segments while applying the previously discussed limits as shown in
17 Schedule SS-G9. The balance of the revenue increase is proposed to be recovered proportionally
18 from the volumetric Distribution Charge and the Demand Charge. The results of the Rate
19 Schedule TSG-F rate design are shown on page 15 of Schedule SS-G11. The general format of
20 the calculations is described on the first page of that Schedule.

1 **Rate Schedule Transportation Service Gas – Non Firm (“TSG-NF”)**

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

3 A. The Service Charge for TSG-NF has been set equal to the new Service Charge proposed
4 for Rate TSG-F, the calculation of which is shown on Schedule SS-G9. The charge for gas used
5 for pilots during an interruption is proposed to be increased, based on the highest monthly price
6 for gas service on Rate Schedule GSG, including balancing charges and gas supply service on
7 BGSS-F, that occurred in the prior 36 month period.

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

10 The results of the Rate Schedule TSG-NF rate design are shown on page 17 of Schedule
11 SS-G11. The general format of the calculations is described on the first page of that Schedule.

12 **Rate Schedule Co-Generation Industrial Gas (“CIG”)**

13 **Q. Please describe the rate design for Rate Schedule CIG.**

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

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

22 The results of the rate design are shown on page 11 of Schedule SS-G11. The general
23 format of the calculations is described on the first page of that Schedule.

1 **Rate Schedule Contract Service Gas (“CSG”)**

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

3 A. The Service Charge for CSG has been set equal to the new Service Charge proposed for
4 Rate TSG-F, the calculation of which is shown on Schedule SS-G9. Because the distribution
5 charge for CSG customers is not based on cost the majority of customers on this rate class will
6 receive no change in their per therm distribution rate with the exception of those that are contracted
7 to have their charges adjusted during base rate proceedings.

8 **TARIFF CHANGES**

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

10 A. Yes. Please refer to the Guide to Gas Tariff Changes, Exhibit P-1 Schedule 4.

11 **TAX ADJUSTMENT CREDIT (“TAC”)**

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

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

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

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

18 1) In addition to continuing to flow back the benefit of the historic Safe Harbor Adjusted
19 Repair Expense (“SHARE”) deduction, the Company proposes to flow back to customers
20 the net federal tax benefit associated with the historical Mixed Service accumulated
21 deferred income taxes (“ADIT”) balance over approximately five years.

22 2) The Company proposes to add the current Mixed Service deduction net benefit to the
23 current SHARE deduction net benefit already included in the TAC, but both at a pre-

1 determined, fixed annual amount, with any excess to be flowed back to customers in a
2 subsequent rate case; and

3 3) To better match the seasonal flow of Company pre-tax income, the Company began to
4 amortize the monthly flow back of excess deferred income taxes (“EDIT”) and SHARE
5 on a seasonal basis in the 2023 TAC filing to match pre-tax income as described in the
6 2023 TAC cost recovery proceeding. In this proceeding, the Company is aligning the
7 return calculation with the seasonal amortization methodology.

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

9 A. Yes, the proposed amortizations are included in summary format in rows 167-170 in
10 worksheet ‘RevReq-G’ of WP-SS-TAC-1.xlsx for 2025 through 2028.

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

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

15 *TAC Revenue Requirement = (Amortization of Protected ADIT Balance*
16 *+ (Amortization of Historic SHARE ADIT) Balance + (Amortization of Historic*
17 *MSC Deduction ADIT Balance + After-tax Return on Cumulative Historic SHARE*
18 *Deduction ADIT Change + After-tax Return on Cumulative Historic MSC*
19 *Deduction ADIT Change + Pre-set SHARE Deduction Flow-Through + Pre-Set*
20 *MSC Deduction Flow-Through + IRS Audit Electric Adjustments + Other Major*
21 *Gas Tax Adjustments) * Gas Revenue Factor*

22 See Schedule SS-TAC-2G for the monthly net revenue requirement calculations.

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

25 A. The gas net revenue requirement for the initial 16-month period of September 1, 2024
26 through December 31, 2025 is a credit to gas customers of \$252.6 million or \$197.8 million on an
27 annualized basis. See Schedule SS-TAC-1.

1 **DISTRIBUTION ADJUSTMENT CHARGE AND STORM RECOVERY CHARGE**
2 **(“SRC”)**

3 **SRC Mechanism**

4 **Q. Please briefly describe the Company’s proposed SRC.**

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

6 1. Recover the deferred major storm costs that have been incurred since 2018 with
7 interest.

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

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

11 A. The Company is proposing a new Distribution Adjustment Charge (“DAC”) clause in its
12 gas tariff with the SRC as a new component of the DAC. The DAC was proposed by the Company
13 in its COVID-19 cost recovery filing where COVID-19 Recovery Charge would also be a
14 component of the DAC. The details of the SRC and the recovery mechanism are described below.

15 The following formula describes the SRC mechanism:

16 SRC Balance = Prior Month SRC Balance – SRC Revenue + Incremental Deferred Major
17 Storm Costs + Interest Expense

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

19 A. The Company proposes to charge or refund the SRC through a new component of the
20 Company’s proposed DAC in the Company’s gas tariff. The charges will be applied to each therm
21 of a customer’s usage and will apply to all gas customers.

1 **SRC Components**

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

3 A. The Initial SRC Balance is the total incremental deferred major storm costs associated with
4 major storms since the Company's last Base Rate Case in 2018 prior to the implementation of the
5 SRC rate.

6 **Q. What are the "Incremental Deferred Major Storm Expenses?"**

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

9 **Q. What is the "Interest Expense?"**

10 A. The Interest Expense is the monthly carrying costs related to the SRC Balance. It is
11 calculated as following $((\text{Prior Month SRC Balance} + (-\text{SRC Revenue} + \text{Monthly Activity} + \text{Prior}$
12 $\text{Month SRC Balance})) / 2) \times (\text{Annual Interest Rate} / 12)$. In calculating the Interest Expense, the
13 annual interest rate is based upon the Company's interest rate obtained on its commercial paper
14 and/or bank credit lines utilized in the preceding month. If both commercial paper and bank credit
15 lines have been utilized, the weighted average of both sources of capital shall be used. In the event
16 that neither commercial paper nor bank credit lines were utilized in the preceding month, the last
17 calculated rate will be used. The interest rate shall not exceed PSE&G's overall rate of return as
18 authorized by the Board as utilized in calculating revenue requirements for the corresponding
19 period. The calculation of the monthly interest can be found in Schedule SS-SRC-1G, Page 1.

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

21 A. The Company proposes to set the initial SRC Rate to recover these costs over a three- year
22 period including interest. The rate will be a rate applied to all gas customers where applicable.
23 See Schedule SS-SRC-1G, Page 2 for the calculation.

1 **Q. When does the Company propose to submit subsequent SRC filings to change the**
2 **SRC?**

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

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

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

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

9 A. The SRC is proposed to be effective September 1, 2024 corresponding to the change in
10 base rates as a result of this proceeding. If the Board approves new base rates earlier or later than
11 September 1, 2024, the initial rate period and corresponding rate will be adjusted accordingly from
12 the effective date of the Board Order.

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

15 A. The gas net revenue requirement for the initial annual period of September 1, 2024 through
16 August 31, 2025 is a charge to gas customers of \$1.3 million. See Schedule SS-SRC-1G.

17 **GAS BAD DEBT RECOVERED VIA THE SBC**

18 **Q. Is the Company proposing to change the recovery method of gas bad debt expenses**
19 **currently recovered from customers?**

20 A. Yes. As described in the testimony of Mr. McFadden, the Company is proposing to change
21 the recovery method of its gas bad debt expenses.

22 **Q. What is PSE&G's proposal in this proceeding?**

23 A. Consistent with my testimony in the COVID-19 proceeding, the Company proposes that
24 gas bad debt expenses be recovered through a new Social Programs component of the Gas SBC,

1 consistent with the recovery of electric bad debt expense via the Social Programs component of
2 the Electric SBC.

3 **Q. Please describe the calculation method of Social Programs component of the Gas SBC**
4 **and how it will be collected from customers?**

5 A. The proposed Social Programs component of the Gas SBC will be calculated in a manner
6 almost identical to the Social Programs component of the Company's Electric SBC. Schedule SS-
7 SBC-1 contains the proposed rate calculation that will be effective concurrent with the effective
8 date of the proposed base rates. This rate will be applicable to gas customers who currently pay
9 the Gas SBC. Schedule SS-SBC-2 calculates the Over / (Under) Balances based upon the monthly
10 revenue collected and gas bad debt expense. Interest calculated on the accumulated balance will
11 be calculated identical to the method used to calculate interest for the Social Programs component
12 of the Electric SBC, calculated monthly and added to the accumulated balance at end of each rate
13 period. The interest rate will used will be the 2-year Treasury Bill rate plus 60 basis points, updated
14 every August 1st each year. Schedule SS-SBC-3 calculates the annual forecasted revenue by rate
15 schedule for the initial period commencing with the implementation of the proposed base rates.

16 **STAFF COSS METHODOLOGY**

17 **Q. Please explain why you are submitting the Staff COSS.**

18 A. As part of the 2018 Rate Case Order, the Company agreed to perform a COSS in the manner
19 prescribed by Staff in the Company's next rate case. The Staff COSS and the summary of the
20 resulting functional revenue requirements by rate class has been submitted herein with the
21 Company's current proposed rate case filing.

22 Specifically, Schedule SS-G13 contains the Details of the complete Staff COSS, Schedule
23 SS-G14 is the Summary Report by Functional Segment based on Staff's Method, and Schedule
24 SS-G15 is the Functional Cost Summary of the COSS results based on Staff's Method.

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

5 All parties will be free to submit any number of alternative cost of service
6 methodologies for the Board’s consideration in future cases. The Company and
7 any Signatory to this agreement will have the right to file and support any COSS
8 method it considers appropriate.⁵

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

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

20 The “Average and Excess” methodology underlying the Staff COSS has existed for many
21 years. Historically this method was used to allocate costs of electric generation plant and gas
22 production facilities where, arguably, there is an energy investment component beyond that
23 necessary to provide capacity at the time of peak load. However, there is no evidence that costs
24 for Public Service’s gas distribution service business are caused for such reasons. It is beyond

⁵ 2018 Rate Case Order at Stipulation ¶ 25.

1 dispute that the Company's existing design criteria is based solely on peak demand. Thus, the
2 Staff COSS has no relationship to actual distribution plant costs or operations. As testified to by
3 Mr. Schmid in this case, the distribution planners and designers plan and install facilities to meet
4 the peak demands of customers – not based on the amount of energy (in therms) they consume.

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

16 **Subsequent Base Case Requirements**

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

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

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

22 A. Yes. It does.

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

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

6 The study, as previously mentioned, is based on weather normalized costs and billing
7 determinants for the 12 month period ending December 31, 2022, and is limited to the gas delivery
8 business.

9 **ALLOCATOR NAMING CONVENTION**

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

12 **Direct Allocators**

13 All modeling allocators that end in a dash and a number (such as “PEAKHOUR-03”) are direct
14 allocators, meaning that:

- 15 1. The word portion of the direct allocator denotes the types of external constant or value used
16 to allocate the plant or expense item as indicated by the name of the modeling allocator.
17 For example, the “PEAKHOUR” denotes the Coincident Peak Hour demand of the entire
18 system observed at the City Gate, and
- 19 2. The number portion of the direct allocator denotes the segment to which the plant or expense
20 item is functionalized. For example, the “03” in “PEAKHOUR-03” denotes segment
21 number 3. The business segment numbering method used in our analysis is as
22 follows:

23 Segment #2 - Distribution Access

- 1 Segment #3 - Distribution Delivery
- 2 Segment #4 – Street Lighting Fixtures
- 3 Segment #5 - Customer Service
- 4 Segment #6 - Measurement

5 Note that labels for Segments #1 is not used.

6 **Indirect Allocators**

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

11 **ALLOCATION DETAILS**

12 **Intangible Plant**

13 Gas intangible plant (Accounts G301 to G303) was not included in the study

14 **Production Plant**

15 All production plant (Accounts G304 to G320 on Schedule SS-G4, page 4, line 26) was
16 determined to be related to wholesale balancing services and thus segmented to the Distribution
17 Delivery segment and allocated on the basis of the total balancing terms for each rate schedule.
18 This allocator (BALANCE-04) is the same allocator used throughout the Cost of Service model
19 for all production plant assets and expenses, as well as the revenue received from the BGSS
20 Supplier for the operation of these facilities.

1 **Storage Plant**

2 Storage plant (Schedule SS-G4, page 4, line 30 to 33) is treated in the same manner as
3 production plant because it relates to balancing services. Therefore, Storage plant is segmented to
4 Distribution Delivery and allocated on the basis of balancing therms.

5 **Transmission Plant**

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

14 **Distribution Plant**

15 In the regulated gas distribution business determining cost causation for the revenue
16 requirements related to gas mains and to gas services is one of the most important issues because
17 together these facilities comprise the vast majority of rate base and are the basis for much of the
18 operations and maintenance expenses. The majority of Distribution Plant (Accounts G374 to G388
19 as shown on Schedule SS-G4, page 5, line 46, to page 6, line 119) has been functionalized to four
20 primary segments – Distribution Delivery, Distribution Access, Street Lighting Fixtures and
21 Measurement. The plant related to Land and Structures (Accounts G374 and G375) is related to local
22 Distribution operations field offices, and was functionalized and allocated in the same proportion as

1 Distribution plant in total. Gas mains have been functionalized to the Distribution Delivery segment,
2 gas services and house regulators to the Distribution Access segment, meters to the Measurement
3 segment, and all gas street lighting related equipment to the Street Lighting Fixtures segment.

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

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

17 **Other Distribution Plant**

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

1 **General, Common and Other Plant**

2 An accounting code, or Business Code, associated with the actual gross plant balances
3 indicating the department to which the plant is assigned was used to segment both the general
4 (Accounts G389 to G399) and common (Accounts C303, and C389 to C399) plant account items
5 (Schedule SS-G4, page 4 for C303 and page 7 for general and common). Each Business Code was
6 then grouped by function to be allocated based on cost causation. For example; a Description for
7 office furniture and equipment was added to the Customer Service segment and allocated in the
8 same proportion as all Customer Service activities. In other cases, where some of the facilities, such
9 as vehicles, etc. used by the Customer Operations Department are shared between groups that are
10 responsible for meter reading and those that provide general customer service (collections, phone
11 inquiry, walk-in payment centers, etc.), these investments were further split in the Cost of Service
12 Study between the Measurement segment and the Customer Service segment based on the
13 proportion of work performed by each group. In general, all general and common investments
14 were allocated to the rate schedules in the same proportion as the overall respective plant accounts
15 for each segment. Items for which no reasonable functionalization could be determined were
16 classified as “unassigned” and allocated in the same proportion as its associated plant account. In
17 other words, unassigned general plant followed general plant and unassigned common plant
18 followed common plant (general plant is shown on Schedule SS-G4, page 7 line 94 to line 102;
19 while common plant is on Schedule SS-G4, page 7 line 105 to line 112).

20 **Depreciation Reserve**

21 The depreciation reserve associated with Accounts G300 to G399 was segmented and
22 allocated in the same proportion as its associated plant account (Schedule SS-G4, page 8, line 1 to
23 page 10, line 114).

1 **Adjustments to Develop Rate Base**

2 Adjustments to net plant used to develop Rate Base consist primarily of working capital
3 and deferred taxes for the distribution utility. The underlying components of working capital were
4 analyzed and segmented according to their individual use. Working capital requirements
5 associated with Material and Supplies were allocated and segmented in proportion to the total
6 plant, other than General and Common. Working capital requirements associated with Cash and
7 Prepayments & Working Funds were allocated and segmented in the same proportion as the total
8 of O&M and capital additions (essentially cash outlays) through the use of the allocator termed
9 “EXPENDITURES”. Deferred taxes were segmented and allocated in proportion to the related
10 plant values. These adjustments are indicated in Schedule SS-G4, page 11, lines 1 to 37.

11 **Operating Revenues**

12 The values indicated in Schedule SS-G4, page 2, line 52 entitled “Rate Revenues from
13 Customers” are the portion of the total target balanced revenue requirements that are necessary to
14 be recovered from rate-related revenues (from service charges, distribution charges, minimum
15 charges, etc.) at the proposed overall ROR, plus the increases in non rate-related revenues.

16 The effects of other non-rate-related revenues are booked to Accounts G487 to G495 and are
17 shown in Schedule SS-G4, page 12, lines 9 to 19. The primary sources of these other revenues,
18 booked in Account G488, are Competitive Services. These services have been segmented to the
19 Distribution Delivery segment and allocated back to the customer rates from which the revenue
20 was received, and Peaking Services (revenue from the BGSS Supplier for the operation of the
21 peaking facilities), which constitutes the majority of the revenue booked in Account G495 and is
22 segmented to Distribution Delivery and allocated based on balancing therms.

1 **Production Expenses**

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

6 **Gas Supply Expenses**

7 Although booked to Other Gas Supply Expenses - Account G813, any costs charged herein,
8 relate to the operation of the Gas Systems Operations Center (GSOC) and thus are related to gas
9 dispatching. Therefore, any costs in this Account shall be segmented to the Delivery segment and
10 allocated on the basis of total therms delivered. This is shown on Schedule SS-G4, page 13, line
11 18.

12 **Other Storage Expenses**

13 The costs associated with the operation and maintenance of Company owned storage
14 facilities (Account G840-G843 on Schedule SS-G4, page 13, lines 22 to 25) are treated in the same
15 manner as production plant and segmented to Distribution Delivery and allocated on the basis of
16 balancing therms.

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

18 O&M expenses for transmission and distribution (Accounts G850 to G894 on Schedule
19 SS-G4, page 13, line 28 to page 14, line 68) were generally segmented and allocated in the same
20 proportion as their associated plant account(s) with the exception of Customer Installations
21 expense (Account G879) which was allocated to the rates based upon an analysis of the customers
22 for which that work was performed.

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

2 Expenses from a wide range of customer contact activities are booked to Accounts G901
3 to G916. A separate analysis was performed on the costs charged to each of these accounts to
4 determine the best functionalization fit. The details of this account-by-account functionalization
5 can be found on Schedule SS-G4, page 14, line 73 to page 15, line 108. The costs in each of these
6 accounts related to meter reading were segmented to the Measurement segment and allocated on
7 the basis of the costs to read meters for each rate class; the portion related to billing was segmented
8 to the Customer Service segment and allocated on the relative costs of billing by rate class; the
9 portion related to account maintenance activities (including answering general questions, setting
10 up new accounts, remittance processing, and collection activities) was segmented to the Customer
11 Service segment and allocated on the relative costs of performing these activities by rate class; and
12 the portion of these expenses related to general regulated utility responsibilities was segmented to
13 the Distribution Delivery segment and allocated on the relative costs of performing these activities
14 by rate class. The portion of Customer Records and Collection costs (Account G903 and G905)
15 associated with costs to disconnect customers for non-payment of bills (and their eventual
16 reconnection) were segmented to the Customer Service segment and allocated based upon the
17 number of customers.

18 Energy Efficiency and Renewable Energy expenses, a component of the SBC, normally
19 recorded in Account G908 were not included in this analysis as discussed earlier in this testimony
20 and as indicated on page 1 of Schedule SS-G3.

1 **Administrative and General (A&G) Expenses**

2 Administrative and General Expenses (Accounts G920-935) include a mix of expenditures,
3 which were analyzed separately to determine the best functionalization fit. The details of this item-
4 by-item functionalization can be found on Schedule SS-G4, page 15, lines 115 to 132.

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

9 **Depreciation and Amortization Expenses**

10 All depreciation and amortization expenses were segmented and allocated in the same
11 proportion as their associated plant accounts (Schedule SS-G4, page 17, lines 1 to 27).

12 **Taxes Other Than Income Taxes**

13 Other non-income type taxes were allocated based on their relationship to other plant and
14 expenses, as indicated on Schedule SS-G4, page 18, lines 4 to 12.

15 **Pro Forma Expense Adjustments**

16 The pro forma adjustments the Company is proposing are summarized in Schedule MPM-
17 29 and detailed as Adjustments #1 to #24 in Schedules MPM-30 through MPM-53 of Mr.
18 McFaddens' direct testimony in this proceeding. Those adjustments are included in this section
19 of the Cost of Service Study on Schedule SS-G4, page 18, lines 16 to page 19 lines 57, with the
20 exception of the pro forma adjustments discussed below.

21 One specific adjustment, Pro Forma Adjustment #11 Schedule MPM-29 adjusts revenue
22 related to the switching between Rate Schedules TSG-NF and LVG. The Company currently

1 retains a portion of the margins from gas service to new TSG-NF customers that commenced after
2 the Company's base rate cases in 2001 and 2005, in accordance with the Settlements and Board
3 Orders in Docket Nos. GR01050297 and GR05100845. Also, the Company retains the margins
4 (total revenue less commodity revenue, SUT, SBC, and GPRC) from customers who switch from
5 Rate Schedule LVG to TSG-NF. Conversely, the margins from customers who switch from TSG-
6 NF to LVG are credited to the Margin Adjustment Charge (MAC) in lieu of being retained by the
7 Company. The balance of the margin is credited to the MAC. These retained amounts are reset
8 to zero in each succeeding base rate case. Therefore, this adjustment decreased operating income
9 in the amount of \$748,205.

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

- 16 • Adjustment #6- Weather Normalization Adjustment (Schedule MPM-29) is a weather
17 normalization of operating revenues. The Cost of Service Study is already based on
18 weather normalized costs and usage, and no further adjustment is required.
- 19 • Adjustment #11 – TSG-NF Margin Sharing (Schedule MPM-29) is related to the
20 elimination of margin sharing revenue associated with capital investment made for TSG-
21 NF customers since the last base case. Because these investments are already included in
22 the proposed Rate Base, the revenue requirements related to these investments are already
23 included in the Cost of Service Study.

1 **Taxes**

2 All Taxes and Tax Deductions were segmented and allocated in the same proportion as
3 their associated plant or O&M account(s). Details of these allocations are indicated from pages
4 20-25 of Schedule SS-G4.

1 **CREDENTIALS**
2 **OF**
3 **STEPHEN SWETZ**
4 **SR. DIRECTOR-CORPORATE RATES AND REVENUE REQUIREMENTS**
5

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

10 **WORK EXPERIENCE**

11 I have over 30 years of experience in Rates, Financial Analysis and
12 Operations for three Fortune 500 companies. Since 1991, I have worked in various
13 positions within PSEG. I have spent most of my career contributing to the development
14 and implementation of PSE&G electric and gas rates, revenue requirements, pricing and
15 corporate planning with over 20 years of direct experience in Northeastern retail and
16 wholesale electric and gas markets.

17 As Sr. Director of the Corporate Rates and Revenue Requirements
18 department, I have submitted pre-filed direct cost recovery testimony as well as oral
19 testimony to the New Jersey Board of Public Utilities and the New Jersey Office of
20 Administrative Law for base rate cases, as well as a number of clauses including
21 infrastructure investments, renewable energy, and energy efficiency programs. A list of
22 my prior testimonies can be found on pages 3 and 4 of this document. I have also

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 (GCIPI)
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, S4All, 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 (GCIPI)
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, S4All, 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	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, S4All, 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

LIST OF PRIOR TESTIMONIES

Company	Utility	Docket	Testimony	Date	Case / Topic
Public Service Electric & Gas Company	E/G	ER19060764 & GR19060765	written	Jun-19	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, 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, S4All, 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
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"**

<u>Rate</u>		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from WN</u>
1	RSG			
	<u>Delivery</u>			
2	Service Charge	20,547.031	20,547.031	0.000
3	Distribution Therms	1,542,229	1,552,588	10,359
4	Off-Peak Dist. Therms	41	41	0
5	Balancing Therms	1,146,626	1,156,985	10,359
6				
7	<u>Supply</u>			
8	BGSS Therms	1,508,573	1,518,774	10,202
9	BGSS Off-Peak Therms	41	41	0
10	Emergency Sales Srvc. Therms	0	0	0
11				
12				
13	GSG			
	<u>Delivery</u>			
14	Service Charge	1,683.551	1,683.551	0.000
15	Distribution Therms	296,690	296,812	122
16	Off-Peak Dist. Therms	12	12	0
17	Balancing Therms	210,641	210,763	122
18				
19	<u>Supply</u>			
20	BGSS Therms	238,140	238,239	99
21	Emergency Sales Srvc. Therms	0	0	0

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

<u>Rate</u>		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from WN</u>
1	LVG			
	<u>Delivery</u>			
2	Service Charge	234.446	234.446	0.000
3	Demand Therms	21,229	21,229	0
4	Distribution Therms 0 -1,000	136,714	137,460	745
5	Distribution Therms over 1,000	616,232	619,493	3,261
6	Balancing Therms	452,320	456,326	4,006
7				
8	<u>Supply</u>			
9	BGSS Therms	277,304	278,553	1,250
10	Emergency Sales Srv. Therms	0	0	0
11				
12				
13	SLG			
	<u>Delivery</u>			
14	Lamp Chgs:			
15	Single	11.788	11.788	0.000
16	Double	0.741	0.741	0.000
17	Triple Prior to 1/1/93	18.078	18.078	0.000
18	Triple on & after 1/1/93	0.427	0.427	0.000
19	Distribution Therms	711.043	711.043	0.000
20				
21	<u>Supply</u>			
22	BGSS Therms	287.870	287.870	0.000
23	Emergency Sales Srv. Therms	0.000	0.000	0

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

<u>Rate</u>		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from WN</u>
1	TSG-F			
	<u>Delivery</u>			
2	Service Charge	0.366	0.366	0.000
3	Demand Therms	451	451	0
4	Demand Therms - Agreements	0	0	0
5	Distribution Therms	22,583	22,583	0
6	Distribution Therms - Agreements	0	0	0
7				
8	<u>Supply</u>			
9	Emergency Sales Srv. Therms	0	0	0
10				
11				
12	TSG-NF			
	<u>Delivery</u>			
13	Service Charge	1.838	1.838	0.000
14	Distribution Therms 0 - 50,000	55,730	55,730	0
15	Distribution Therms 0 - 50,000 - Agreements	0	0	0
16	Distribution Therms over 50,000	72,819	72,819	0
17	Distribution Therms over 50,000 - Agreements	0	0	0
18	Pilot & Penalty Therms	0	0	0
19				
20	<u>Supply</u>			
21	BGSS Therms	4,509	4,509	0
22	Emergency Sales Srv. Therms	0	0	0
23	Pilot & Penalty Therms	0	0	0

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

<u>Rate</u>		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation from WN</u>
1	CIG			
	<u>Delivery</u>			
2	Service Charge	0.129	0.129	0.000
3	Distribution Therms 0 - 600,000	24,028	24,028	0
4	Distribution Therms over 600,000	2,011	2,011	0
5	Extended Sales Svc. Therms	0	0	0
6				
7	<u>Supply</u>			
8	BGSS Therms	25,173	25,173	0
9	Extended Sales Svc. Therms	866	866	0
10	Pilot & Penalty Therms	0	0	0
11				
12				
13	CSG			
	<u>Delivery</u>			
14	Service Charge - Power	0.000	0.000	0.000
15	Service Charge - Power- Non Firm	0.000	0.000	0.000
16	Service Charge - Other	0.230	0.230	0.000
17	Distribution Charge - Power	0	0	0
18	Distribution Charge - Power- Non Firm	0	0	0
19	Distribution Charge - Other	678,524	678,524	0
20				
21				
22	<u>Supply:</u>			
23	BGSS-Firm - Power	0	0	0
24	BGSS-Firm - Power- Non Firm	0	0	0
25	BGSS-Firm - Other	0	0	0
26				
27	BGSS-Interruptible - Power	0	0	0
28	BGSS-Interruptible - Power- Non Firm	0	0	0
29	BGSS-Interruptible - Other	0	0	0
30				
31	Emergency Sales Svc. - Power	0	0	0
32	Emergency Sales Svc. - Power- Non Firm	0	0	0
33	Emergency Sales Svc - Other	0	0	0
34	Pilot & Penalty Therms	0	0	0

COS Adjustments

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

<u>line</u>	<u>FERC Account</u>	<u>Amount</u>	<u>Related to:</u>
1	Expenses		
2	G905 MAC Adjustment Clause	\$ (364,271)	MAC Adjustment Clause
3	G908 DSM Amortization	\$46,805,034.86	SBC
4	G908 USF/Lifeline Amortization	\$53,360,246.70	SBC
5	G908 E-BRC Amortization	\$7,819,110.66	Rate Case
6	Amortizations		
7	G407 & G407.3 - RAC Amortization	\$30,048,016.75	RAC
8	Interest Charges		
9	G427-G431 Interest Charges	\$ (1,138,521)	Interest Expense on Clauses
10	Manufactured Gas Production Expenses		
11	G729 BGSS Deferral	\$ 29,792,635	BGSS
12	804 & 805 Gas Purchase	\$ 1,244,109,804	BGSS
13	Current Tax Adjustments & Deductions		
14	Amort of Def Gain on Sale of Services Assets	\$ 35,437	Non Regulated Business
15	CECL Reserve	\$ 937,429	CECL
16	COVID Deferrals	\$ (3,801,014)	COVID
17	Previously Deducted Amort - Reacquired Bonds	\$ 352,147	Incl'd in ROR calc.
18	Clause - Deferred Fuel	\$ (3,385,475)	BGSS
19	Clause - RAC (Environmental Clean Up)	\$ 4,598,075	RAC
20	Clause - Societal Benefits Clause (AAP)	\$ (4,643,306)	SBC
21	Clause - Demographic Studies	\$ 6,633	GPRC
22	Clause - Navigant Studies	\$ (41,588)	GPRC
23	Deferred Taxes		
24	Amort of Def Gain on Sale of Services Assets	\$ (35,437)	Non Regulated Business

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
45	S								
46	S	SUMMARY OF RESULTS							
47	S	DEVELOPMENT OF RETURN							
48	S								
49	S	RATE BASE	CALCULATED	8,668,832,235	6,308,558,546	1,130,795,983	1,185,714,407	1,705,984	42,057,315
50	S								
51	S	OPERATING REVENUES							
52	S	Rate Revenues from Customers	CALCULATED	1,384,888,295	1,004,672,106	179,159,859	192,459,776	470,028	8,126,527
53	S	Other Operating Revenues	CALCULATED	67,687,036	59,563,138	3,602,748	4,404,335	6,387	110,427
54	S	Revenues from Other Sources	CALCULATED	0	0	0	0	0	0
55	S	Less: Provisions for Rate Refunds	CALCULATED	0	0	0	0	0	0
56	S	TOTAL OPERATING REVENUES		1,452,575,331	1,064,235,243	182,762,607	196,864,112	476,415	8,236,954
57	S								
58	S	OPERATING EXPENSES							
59	S	Operation and Maintenance Expense							
60	S	Gas Production and Supply Expense	CALCULATED	31,906,945	23,935,800	2,465,727	5,505,418	0	1
61	S	Storage Expense	CALCULATED	2,714,605	2,036,430	209,781	468,394	0	0
62	S	Transmission Expense	CALCULATED	2,593,507	1,619,114	321,579	623,646	0	29,169
63	S	Distribution Expense	CALCULATED	102,873,398	78,462,609	11,507,363	12,288,348	202,974	412,103
64	S	Customer Accounts Expense	CALCULATED	98,759,541	81,204,077	9,275,780	6,824,880	2,373	1,452,432
65	S	Customer Service & Information Expense	CALCULATED	4,034,218	3,357,834	490,597	180,904	79	4,804
66	S	Sales Expense	CALCULATED	88,423	70,127	12,936	5,339	2	19
67	S	Administrative and General Expense	CALCULATED	38,752,071	22,991,576	5,699,244	9,490,570	63,765	506,916
68	S	Total Operation and Maintenance Expense	CALCULATED	281,722,708	213,677,568	29,983,005	35,387,499	269,194	2,405,443
69	S	Depreciation Expense	CALCULATED	203,691,216	148,803,241	25,897,310	27,869,800	29,232	1,091,633
70	S	Amortization Expense	CALCULATED	2,351,634	1,860,221	253,627	211,519	203	26,064
71	S	Taxes Other Than Income Taxes	CALCULATED	-24,480,722	-19,202,614	-2,516,698	-2,610,848	-7,347	-143,216
72	S	Proforma Expense Adjustments	CALCULATED	105,999,447	80,228,329	12,217,604	12,928,861	24,113	600,541
73	S	State Income Taxes	CALCULATED	75,668,323	55,102,555	9,839,028	10,341,832	14,604	370,304
74	S	Federal Income Taxes	CALCULATED	139,157,389	101,321,526	18,144,479	18,989,756	27,923	673,705
75	S	Provision for Deferred Income Taxes	CALCULATED	28,705,516	16,872,797	5,491,509	6,239,970	-7,409	108,650
76	S	Income Taxes Deferred in Prior Years	CALCULATED	0	0	0	0	0	0
77	S	Investment Tax Credit Adjustment (Net)	CALCULATED	0	0	0	0	0	0
78	S	TOTAL OPERATING EXPENSES		812,815,512	598,663,623	99,309,863	109,358,389	350,513	5,133,124
79	S								
80	S	OPERATING INCOME (RETURN)		639,759,819	465,571,621	83,452,744	87,505,723	125,902	3,103,830
81	S	Plus Operating Income Adjustment	CALCULATED						
82	S	TOTAL NET OPERATING INCOME		639,759,819	465,571,621	83,452,744	87,505,723	125,902	3,103,830
83	S								
84	S	RATE OF RETURN ON RATE BASE (PRESENT)		7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
85	S	INDEX RATE OF RETURN (PRESENT)		1	1	1	1	1	1
86	S								
87	S								
88	S	EQUALIZED RETURN AT PROPOSED ROR							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
				(1)	(2)	(3)	(4)	(5)	(6)	
1	RBP	DEVELOPMENT OF RATE BASE								
2	RBP									
3	RBP	GAS PLANT IN SERVICE								
4	RBP									
5	RBP	INTANGIBLE PLANT - G301-G303								
6	RBP	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0	0
7	RBP	Choice Project	not_used	0	0	0	0	0	0	0
8	RBP	GSMIS - meter related	not_used	0	0	0	0	0	0	0
9	RBP	- regulator related	not_used	0	0	0	0	0	0	0
10	RBP	- appliance safety related	not_used	0	0	0	0	0	0	0
11	RBP	- Comp Svs related	not_used	0	0	0	0	0	0	0
12	RBP	- Cust Svs related	not_used	0	0	0	0	0	0	0
13	RBP	TOTAL INTANGIBLE PLANT			0	0	0	0	0	0
14	RBP									
15	RBP	C303 - INTANGIBLE PLANT - CUST SERVICE								
16	RBP	Customer Service	CUSTSVSX	16,301,302	13,946,341	1,358,451	718,943	521	277,046	
17	RBP	Measurement	MRCOST_07	0	0	0	0	0	0	0
18	RBP	Not Used	not_used	0	0	0	0	0	0	0
19	RBP	G399.1 Asset Retirement Costs of General Pit	GENPLT	490,552	360,453	58,445	69,052	76	2,526	
20	RBP	Not Used	not_used	0	0	0	0	0	0	0
21	RBP	TOTAL ACCOUNTS C303-C390.4,G399			16,791,854	14,306,794	1,416,896	787,996	597	279,572
22	RBP									
23	RBP	TOTAL INTANGIBLE PLANT			16,791,854	14,306,794	1,416,896	787,996	597	279,572
24	RBP									
25	RBP	PRODUCTION PLANT								
26	RBP	G304-G320 - All Land & Equipment	BALANCE_04	52,043,670	39,041,892	4,021,862	8,979,916	0	0	
27	RBP	Not Used	not_used	0	0	0	0	0	0	0
28	RBP	TOTAL PRODUCTION PLANT			52,043,670	39,041,892	4,021,862	8,979,916	0	0
29	RBP									
30	RBP	STORAGE PLANT								
31	RBP	G360-G363 - All Land & Equipment	BALANCE_04	19,575,233	14,684,863	1,512,747	3,377,624	0	0	
32	RBP	Not Used	not_used	0	0	0	0	0	0	0
33	RBP	TOTAL STORAGE PLANT			19,575,233	14,684,863	1,512,747	3,377,624	0	0
34	RBP									
35	RBP	TRANSMISSION PLANT								
36	RBP	G365 Land & Land Rights	PEAKHOUR_04	5,421,128	3,384,384	672,186	1,303,588	0	60,970	
37	RBP	G366 Structures & Improvements	PEAKHOUR_04	0	0	0	0	0	0	0
38	RBP	G367 Mains	PEAKHOUR_04	93,786,847	58,550,679	11,628,982	22,552,388	0	1,054,798	
39	RBP	G369 Meas. & Reg. Station Equipment	PEAKHOUR_04	4,336,420	2,707,207	537,689	1,042,754	0	48,771	
40	RBP	TOTAL TRANSMISSION PLANT			103,544,395	64,642,269	12,838,857	24,898,729	0	1,164,539
41	RBP									
42	RBP									
43	RBP									
44	RBP	GAS PLANT IN SERVICE CONTINUED								

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
45	RBP								
46	RBP	DISTRIBUTION PLANT							
47	RBP	G374-G375 Land & Structures							
48	RBP	General	DISTPLT	96,512,525	70,215,496	12,449,888	13,347,431	14,144	485,566
49	RBP	Not Used	not_used	0	0	0	0	0	0
50	RBP	Total Accounts G374-G375		96,512,525	70,215,496	12,449,888	13,347,431	14,144	485,566
51	RBP								
52	RBP	G376 Mains							
53	RBP	Firm Allocation	PEAKHOUR_04	3,772,391,917	2,355,086,185	467,752,988	907,125,544	0	42,427,200
54	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	2,792,974	1,631,647	309,809	825,847	747	24,924
55	RBP	Not Used	not_used	0	0	0	0	0	0
56	RBP	Total Account G376		3,775,184,891	2,356,717,833	468,062,797	907,951,391	747	42,452,124
57	RBP								
58	RBP	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
59	RBP								
60	RBP	G378-G379 Meas & Regulatory Equipment							
61	RBP	Firm Investment	PEAKHOUR_04	285,986,290	178,539,869	35,460,510	68,769,490	0	3,216,420
62	RBP	Not Used	not_used	0	0	0	0	0	0
63	RBP	Total Account G378-G379		285,986,290	178,539,869	35,460,510	68,769,490	0	3,216,420
64	RBP								
65	RBP	G380 Services							
66	RBP	Firm Allocation	SERVICES_03	5,442,013,091	4,484,987,779	640,513,095	312,808,899	0	3,703,317
67	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	5,166,608	3,018,317	573,103	1,527,700	1,381	46,106
68	RBP	Not Used	not_used	0	0	0	0	0	0
69	RBP	Total Account G380		5,447,179,699	4,488,006,097	641,086,199	314,336,599	1,381	3,749,423
70	RBP								
71	RBP	G381 Meters							
72	RBP	Firm Allocation	SMMETERS_07	477,045,042	317,951,582	110,270,842	48,821,087	0	1,532
73	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,005	1,755	333	888	1	27
74	RBP	Not Used	not_used	0	0	0	0	0	0
75	RBP	Total Account G381		477,048,047	317,953,337	110,271,175	48,821,975	1	1,559
76	RBP								
77	RBP	G382 Meter Installations							
78	RBP	Firm Allocation	MTRINSTAL_07	52,630,927	47,983,018	4,208,988	438,893	0	27
79	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	609	356	68	180	0	5
80	RBP	Not Used	not_used	0	0	0	0	0	0
81	RBP	Total Account G382		52,631,537	47,983,374	4,209,056	439,073	0	33
82	RBP								
83	RBP								
84	RBP								
85	RBP								
86	RBP								
87	RBP								
88	RBP	GAS PLANT IN SERVICE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					
			Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
133	RBP							
134	RBP							
135	RBP	GAS PLANT IN SERVICE CONTINUED						
136	RBP							
137	RBP	GENERAL AND COMMON PLANT						
138	RBP	E390-E398 GENERAL PLANT						
139	RBP	Meter Related	METERPLT	0	0	0	0	0
140	RBP	Regulator Plant Related	PLT_3834	0	0	0	0	0
141	RBP	Appliance Safety Related	CINST_04	0	0	0	0	0
142	RBP	Distribution Delivery	DISTPLTXMTR	200,812,197	147,554,738	23,925,192	28,267,180	31,216
143	RBP	Competitive Service	COMPSSVSWK_04	0	0	0	0	0
144	RBP	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0
145	RBP	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0
146	RBP	Total Accounts E390-E398		200,812,197	147,554,738	23,925,192	28,267,180	31,216
147	RBP							
148	RBP	C389-C399 COMMON PLANT						
149	RBP	ASB Work Related	CINST_04	0	0	0	0	0
150	RBP	Meter Plant Related	METERPLT	0	0	0	0	0
151	RBP	Meter Reading Related	MRCOST_07	0	0	0	0	0
152	RBP	Not Used	not_used	0	0	0	0	0
153	RBP	Customer Service Related	CUSTSVSX	75,768,117	64,822,307	6,314,050	3,341,634	2,421
154	RBP	Distribution Delivery Related	DISTPLTXMTR	25,073,523	18,423,767	2,987,313	3,529,456	3,898
155	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0
156	RBP	Unassigned	TOTPLT	1,393,316	1,014,228	178,384	193,315	200
157	RBP	Total Accounts C389-C399		102,234,955	84,260,302	9,479,747	7,064,405	6,518
158	RBP							
159	RBP	TOTAL GENERAL AND COMMON PLANT		303,047,153	231,815,040	33,404,939	35,331,585	37,734
160	RBP							
161	RBP							
162	RBP	TOTAL GAS PLANT IN SERVICE (101)		10,993,079,074	8,002,128,180	1,407,422,480	1,525,232,514	1,576,816
								56,719,085

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	RBD	LESS: DEPRECIATION RESERVE & AMORT							
2	RBD								
3	RBD	G301-G303 - INTANGIBLE PLANT - RESERVE							
4	RBD	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
5	RBD	Choice Project	not_used	0	0	0	0	0	0
6	RBD	GSMIS - meter related	not_used	0	0	0	0	0	0
7	RBD	- regulator related	not_used	0	0	0	0	0	0
8	RBD	- appliance safety related	not_used	0	0	0	0	0	0
9	RBD	- Comp Svs related	not_used	0	0	0	0	0	0
10	RBD	- Cust Svs related	not_used	0	0	0	0	0	0
11	RBD	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
12	RBD								
13	RBD	C303 - INTANGIBLE PLANT - CUST SERVICE							
14	RBD	Customer Service	CUSTSVSX	9,821,603	8,402,729	818,472	433,166	314	166,921
15	RBD	Measurement	MRCOST_07	0	0	0	0	0	0
16	RBD	Not Used	not_used	0	0	0	0	0	0
17	RBD	G399.1 Asset Retirement Costs of General Pit	GENPLT	0	0	0	0	0	0
18	RBD	Not Used	not_used	0	0	0	0	0	0
19	RBD	TOTAL ACCOUNTS C303-C390.4,G399		<u>9,821,603</u>	<u>8,402,729</u>	<u>818,472</u>	<u>433,166</u>	<u>314</u>	<u>166,921</u>
20	RBD								
21	RBD	TOTAL INTANGIBLE PLANT		<u>9,821,603</u>	<u>8,402,729</u>	<u>818,472</u>	<u>433,166</u>	<u>314</u>	<u>166,921</u>
22	RBD								
23	RBD	PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,077,402	42,067,900	4,333,584	9,675,919	0	0
24	RBD								
25	RBD	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,476,790	7,109,257	732,353	1,635,180	0	0
26	RBD								
27	RBD	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	50,246,121	31,368,412	6,230,204	12,082,398	0	565,106
28	RBD								
29	RBD	DISTRIBUTION PLANT RESERVE							
30	RBD	G374-G375 Land & Structures Reserve	PLT_3745	432,406	314,587	55,779	59,801	63	2,175
31	RBD								
32	RBD	G376 Mains Reserve							
33	RBD	Firm Allocation	PEAKHOUR_04	1,017,890,245	635,463,999	126,212,020	244,766,255	0	11,447,971
34	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	759,994	443,986	84,302	224,720	203	6,782
35	RBD	Not Used	not_used	0	0	0	0	0	0
36	RBD	Total Account G376		<u>1,018,650,239</u>	<u>635,907,986</u>	<u>126,296,322</u>	<u>244,990,976</u>	<u>203</u>	<u>11,454,753</u>
37	RBD								
38	RBD	G377 Compressor Station Equip Reserve	DISTPLTXMTR						
39	RBD								
40	RBD	G378-G379 Meas & Regulatory Equip Reserve							
41	RBD	Firm Investment	PEAKHOUR_04	93,669,010	58,477,114	11,614,371	22,524,052	0	1,053,473
42	RBD	Not Used	not_used	0	0	0	0	0	0
43	RBD	Total Account G378-G379		<u>93,669,010</u>	<u>58,477,114</u>	<u>11,614,371</u>	<u>22,524,052</u>	<u>0</u>	<u>1,053,473</u>
44	RBD	DEPRECIATION RESERVE & AMORT CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					TSG Firm	
			Total Company	RSG	GSG	LVG	SLG		
			(1)	(2)	(3)	(4)	(5)	(6)	
45	RBD								
46	RBD	DISTRIBUTION PLANT CONTINUED							
47	RBD								
48	RBD	G380 Services Reserve							
49	RBD	Firm Allocation	SERVICSR_03	1,126,944,013	941,879,849	127,667,704	56,085,079	0	1,311,381
50	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	2,349,910	1,372,810	260,663	694,838	628	20,970
51	RBD	Not Used	not_used	0	0	0	0	0	0
52	RBD	Total Account G380		1,129,293,923	943,252,660	127,928,367	56,779,917	628	1,332,351
53	RBD								
54	RBD	G381 Meters Reserve							
55	RBD	Firm Allocation	SMMETERSR_07	61,006,069	41,220,681	13,639,927	6,145,259	0	202
56	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	1,948	1,138	216	576	1	17
57	RBD	Not Used	not_used	0	0	0	0	0	0
58	RBD	Total Account G381		61,008,018	41,221,819	13,640,143	6,145,836	1	219
59	RBD								
60	RBD	G382 Meter Installations Reserve							
61	RBD	Firm Allocation	MTRINSTALR_07	33,652,945	31,062,601	2,354,621	235,711	0	11
62	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	279	163	31	83	0	2
63	RBD	Not Used	not_used	0	0	0	0	0	0
64	RBD	Total Account G382		33,653,224	31,062,764	2,354,652	235,794	0	14
65	RBD								
66	RBD	G383 House Regulators & Installation Reserve							
67	RBD	Firm Allocation - Regulators - G383	HOUSEREGR_03	25,030,964	21,059,419	2,653,835	1,312,627	0	5,082
68	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	4,827	2,820	535	1,427	1	43
69	RBD	Not Used	not_used	0	0	0	0	0	0
70	RBD	Total Account G383		25,035,791	21,062,240	2,654,371	1,314,054	1	5,125
71	RBD								
72	RBD	G384 House Regulators & Installation Reserve		0	0	0	0	0	0
73	RBD	Firm Allocation - Installation - G384	HSEREGINSTR_03	58,406,745	53,459,006	4,125,696	820,870	0	1,173
74	RBD	G384 CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	1,006	588	112	298	0	9
75	RBD	Total Account G384		58,407,752	53,459,594	4,125,808	821,168	0	1,182
76	RBD	G385 Industrial Meas and Regul Sta Equip Reserve							
77	RBD	Firm Allocation - Regulators	LRGREGR_03	12,236,618	23,869	289,692	11,817,896	0	105,161
78	RBD	Firm Allocation - Meters	LRGMTRR_07	12,236,618	0	10,344,813	1,235,941	0	655,864
79	RBD	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	295,977	172,909	32,831	87,517	79	2,641
80	RBD	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	295,977	172,909	32,831	87,517	79	2,641
81	RBD	Not Used	not_used	0	0	0	0	0	0
82	RBD	Total Account G385		25,065,190	369,687	10,700,167	13,228,870	158	766,307
83	RBD								
84	RBD	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
85	RBD	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	0	0	0	0	0	0
86	RBD	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	0	0	0	0	0	0
87	RBD								
88	RBD	TOTAL DISTRIBUTION PLANT RESERVE		2,445,215,554	1,785,128,451	299,369,981	346,100,467	1,055	14,615,600

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
89	RBD								
90	RBD	DEPRECIATION RESERVE & AMORT CONTINUED							
91	RBD								
92	RBD	GENERAL AND COMMON PLANT RESERVE							
93	RBD								
94	RBD	E390-E398 GENERAL PLANT - RESERVE							
95	RBD	Meter Related	METERPLT	0	0	0	0	0	0
96	RBD	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
97	RBD	Appliance Safety Related	CINST_04	0	0	0	0	0	0
98	RBD	Distribution Delivery	DISTPLTXMTR	94,949,830	69,768,158	11,312,525	13,365,542	14,760	488,845
99	RBD	Competitive Service	COMPSSVSWK_04	0	0	0	0	0	0
100	RBD	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
101	RBD	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
102	RBD	Total Accounts E390-E398		94,949,830	69,768,158	11,312,525	13,365,542	14,760	488,845
103	RBD								
104	RBD	C389-C399 COMMON PLANT							
105	RBD	ASB Work Related	CINST_04	0	0	0	0	0	0
106	RBD	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
107	RBD	Not Used	not_used	0	0	0	0	0	0
108	RBD	Customer Service Related	CUSTSVSX	38,276,434	32,746,845	3,189,723	1,688,122	1,223	650,521
109	RBD	Distribution Delivery Related	DISTPLTXMTR	13,134,595	9,651,165	1,564,884	1,848,882	2,042	67,623
110	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
111	RBD	Unassigned	TOTPLT	1,273,650	927,121	163,063	176,712	183	6,571
112	RBD	Total Accounts C389-C399 Reserve		52,684,679	43,325,131	4,917,670	3,713,716	3,447	724,715
113	RBD								
114	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		2,718,471,978	1,987,170,038	327,714,788	387,006,388	19,576	16,561,188
115	RBD								
116	RBD								
117	RBD	NET GAS PLANT IN SERVICE		8,274,607,096	6,014,958,143	1,079,707,691	1,138,226,126	1,557,240	40,157,897
118	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
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	Materials and Supplies Excl Fuel Stock	PSTDPLT	59,382,049	43,151,615	7,636,654	8,284,886	8,560	300,334
7	RBO	Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
8	RBO	Gas Stored Underground	not_used	0	0	0	0	0	0
9	RBO	Cash (lead/lag)	EXPENDITURES	605,321,561	448,502,630	75,897,608	77,527,853	165,050	3,228,419
10	RBO	Prepayments/Working Funds	EXPENDITURES	115,700	85,726	14,507	14,818	32	617
11	RBO	Total Working Capital		664,819,310	491,739,971	83,548,769	85,827,558	173,641	3,529,370
12	RBO	CEF-EC Adjustment	not_used						
13	RBO	CEF-EV Adjustment	not_used						
14	RBO	Net Plant Adds - Distribution	DISTPLT	1,583,894,314	1,152,326,335	204,318,636	219,048,457	232,118	7,968,768
15	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0
16	RBO	Plant Held for Future Use	TOTPLT	96,280	70,085	12,327	13,358	14	497
17	RBO	Net Plant Adds - General & Other	TOTPLTNET	141,023,603	102,512,549	18,401,390	19,398,715	26,540	684,408
18	RBO	TOTAL ADDITIONS TO RATE BASE		2,389,833,506	1,746,648,940	306,281,121	324,288,088	432,313	12,183,043
19	RBO								
20	RBO	PLUS: DEDUCTIONS TO RATE BASE							
21	RBO								
22	RBO	Customer Advances for Construction	MAIN_SERV	(24,945,102)	(18,512,920)	(2,999,915)	(3,305,922)	(1,385)	(124,961)
23	RBO	IAP Adjustment	not_used						
24	RBO	GSMP II EXT Adjustment	TOTPLT	(256,132,009)	(186,444,685)	(32,792,082)	(35,536,983)	(36,739)	(1,321,520)
25	RBO	Deferred Income Taxes and Credits							
26	RBO	ADIT Test/Post year	TOTPLT						
27	RBO	Liberalized Depreciation	TOTPLT	35,377,684	25,752,272	4,529,336	4,908,470	5,074	182,532
28	RBO	Liberalized Depreciation - Production	BALANCE_04	(1,955,963)	(1,467,315)	(151,154)	(337,493)		
29	RBO	Cost of Removal	TOTPLT	9,569,770	6,966,067	1,225,199	1,327,756	1,373	49,375
30	RBO	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
31	RBO	Computer Software	TOTPLT	0	0	0	0	0	0
32	RBO	Capitalized Interest	TOTPLTNET	(160,793)	(116,883)	(20,981)	(22,118)	(30)	(780)
33	RBO	NJ Corporate Business Tax	STATEINCTAX	4,194,912	3,054,784	545,457	573,332	810	20,529
34	RBO	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,761,556,867)	(1,282,279,855)	(225,528,691)	(244,406,848)	(252,673)	(9,088,800)
35	RBO	Total Deferred Income Taxes and Credits		(1,714,531,256)	(1,248,090,931)	(219,400,834)	(237,956,902)	(245,446)	(8,837,143)
36	RBO								
37	RBO	TOTAL DEDUCTIONS TO RATE BASE		(1,995,608,367)	(1,453,048,536)	(255,192,830)	(276,799,807)	(283,570)	(10,283,625)
38	RBO								
39	RBO								
40	RBO	TOTAL RATE BASE		8,668,832,235	6,308,558,546	1,130,795,983	1,185,714,407	1,705,984	42,057,315

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	REV	OPERATING REVENUES							
2	REV								
3	REV	SALES REVENUES							
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,384,888,295	1,004,672,106	179,159,859	192,459,776	470,028	8,126,527
5	REV	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0
6	REV	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
7	REV	TOTAL SALES OF GAS		<u>1,384,888,295</u>	<u>1,004,672,106</u>	<u>179,159,859</u>	<u>192,459,776</u>	<u>470,028</u>	<u>8,126,527</u>
8	REV								
9	REV	OTHER OPERATING REVENUES							
10	REV	G487-Forfeited Discounts	REVLATEP	1,447,215	0	697,710	749,505	0	0
11	REV	G488-Miscellaneous Service Revenues	COMPSSWK_04	40,880,111	40,880,111	0	0	0	0
12	REV	G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0
13	REV	G493-Rent from Gas Property	TOTPLT	0	0	0	0	0	0
14	REV	G495-Other Gas Revenues							
15	REV	Miscellaneous Gas Revenues	TOTREV	19,473,704	14,267,488	2,450,176	2,639,225	6,387	110,427
16	REV	Peak Shaving Revenues	BALANCE_04	5,886,006	4,415,538	454,862	1,015,606	0	0
17	REV	Not Used	not_used	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0
19	REV	TOTAL OTHER OPERATING REV		<u>67,687,036</u>	<u>59,563,138</u>	<u>3,602,748</u>	<u>4,404,335</u>	<u>6,387</u>	<u>110,427</u>
20	REV								
21	REV	OTHER REVENUE SOURCES							
22	REV	Not Used	not_used	0	0	0	0	0	0
23	REV	Not Used	not_used	0	0	0	0	0	0
24	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
25	REV								
26	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
27	REV								
28	REV	TOTAL OPERATING REVENUES		<u>1,452,575,331</u>	<u>1,064,235,243</u>	<u>182,762,607</u>	<u>196,864,112</u>	<u>476,415</u>	<u>8,236,954</u>

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Allocation					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	E	OPERATION & MAINTENANCE EXPENSE							
2	E								
3	E	MANUFACTURED GAS PRODUCTION EXPENSE							
4	E	G710-G718 Production Expenses Incl Labor	BALANCE_04	281,982	211,536	21,791	48,655	0	0
5	E	G722-G736 Gas Raw Materials	BALANCE_04	29,792,635	22,349,708	2,302,333	5,140,593	0	0
6	E	G739-G745 Operation & Maintenance Exp	BALANCE_04	1,832,256	1,374,514	141,594	316,148	0	0
7	E	Not Used	not_used	0	0	0	0	0	0
8	E	TOTAL MANUFACTURED GAS PRODUCTION EXP		31,906,873	23,935,758	2,465,719	5,505,396	0	0
9	E								
10	E	OTHER GAS SUPPLY EXPENSE							
11	E	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
12	E	G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0	0
13	E	G805 Other Gas Purchases	not_used	0	0	0	0	0	0
14	E	G808.1,..2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0
15	E	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
16	E	G813 Other Gas Supply Expenses							
17	E	Supply Related	not_used	0	0	0	0	0	0
18	E	Distribution Related	TRANSPORT_04	72	42	8	21	0	1
19	E	TOTAL OTHER GAS SUPPLY EXPENSE		72	42	8	21	0	1
20	E	TOTAL GAS PRODUCTION AND SUPPLY		31,906,945	23,935,800	2,465,727	5,505,418	0	1
21	E								
22	E	OTHER STORAGE EXPENSE							
23	E	G840-G842 Operation	BALANCE_04	8,906	6,681	688	1,537	0	0
24	E	G843 Maintenance	BALANCE_04	2,705,699	2,029,749	209,093	466,857	0	0
25	E	TOTAL OTHER STORAGE EXPENSE		2,714,605	2,036,430	209,781	468,394	0	0
26	E								
27	E	TRANSMISSION EXPENSES							
28	E	G850-G867 Transmission Exp	TRANPLT	2,593,507	1,619,114	321,579	623,646	0	29,169
29	E	TOTAL TRANSMISSION EXPENSE		2,593,507	1,619,114	321,579	623,646	0	29,169
30	E								
31	E	DISTRIBUTION EXPENSES							
32	E	Operation							
33	E	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
34	E	G871 Load Dispatching	TRANSPORT_04	5,839,316	3,411,311	647,723	1,726,611	1,561	52,109
35	E	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0
36	E	G874 Mains & Services	MAIN_SERV	20,733,577	15,387,352	2,493,434	2,747,777	1,151	103,864
37	E	G875 Meas & Reg Station - General	PLT_3789	2,497,019	1,558,877	309,615	600,444	0	28,083
38	E	G876 Meas & Reg Station - Industrial	PLT_3789	7,594	4,741	942	1,826	0	85
39	E	G877 Meas & Reg Station - City Gate	PLT_3789	514,539	321,224	63,800	123,728	0	5,787
40	E	G878 Meter & House Reg	PLT_3814	11,492,061	8,464,742	2,136,903	890,323	0	93
41	E	G879 Customer Installations							
42	E	- Customer Installations	CINST_04	17,355,157	17,355,157	0	0	0	0
43	E	- Competitive Services by ASB	COMPSSWK_04	0	0	0	0	0	0
44	E	OPERATION & MAINTENANCE EXPENSE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Allocation					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
89	E	G904 Uncollectible Accounts	EXP_904	26,046,715	18,902,097	3,370,748	3,620,976	0	152,894
90	E	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
91	E	TOTAL CUSTOMER ACCTS EXPENSE		98,759,541	81,204,077	9,275,780	6,824,880	2,373	1,452,432
92	E								
93	E	CUSTOMER SERVICE & INFO EXPENSES							
94	E	G907 & 908 - Customer Service & Information							
95	E	- Billing	BILLING_06	37,379	29,855	3,029	2,957	3	1,536
96	E	- Acct Maint related	ACCTMAINT_06	746,413	676,291	57,404	11,273	5	1,440
97	E	- Utility work related	UTILWORK_04	1,684,915	1,336,275	246,490	101,739	44	368
98	E	- Remaining	ACCTMAINT_06	0	0	0	0	0	0
99	E	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0
100	E	G910 - Misc Cust Service & Info							
101	E	- Utility work related	UTILWORK_04	911,953	723,253	133,412	55,066	24	199
102	E	- Remaining	ACCTMAINT_06	653,558	592,160	50,263	9,870	4	1,261
103	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		4,034,218	3,357,834	490,597	180,904	79	4,804
104	E								
105	E	SALES EXPENSES							
106	E	G912 - Demonstrating and Selling	UTILWORK_04	88,423	70,127	12,936	5,339	2	19
107	E	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
108	E	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0
109	E								
110	E	SALES EXPENSES TOTAL (ACCT 916)		88,423	70,127	12,936	5,339	2	19
111	E								
112	E	TOTAL OPER & MAINT EXCL A&G		242,970,637	190,685,992	24,283,761	25,896,928	205,429	1,898,527
113	E								
114	E	ADMINISTRATIVE & GENERAL EXPENSE							
115	E	G920 A&G Salaries	LABOR	6,954,680	5,942,289	497,411	464,900	3,438	46,642
116	E	G921 Office Supplies & Exp	LABOR	652,569	557,575	46,673	43,622	323	4,376
117	E	G923 Outside Services Employed							
118	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
119	E	- Remaining	TOMXFUEL904	61,043,177	46,604,280	6,587,063	7,163,913	73,435	614,485
120	E	G924 Property Insurance	TOTPLT	296,480	215,815	37,958	41,135	43	1,530
121	E	G925 Injuries & Damages	LABOR	15,351,785	13,117,029	1,097,987	1,026,222	7,590	102,958
122	E	G926 Employee Pension & Benefits							
123	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
124	E	- Remaining	LABOR	-60,778,346	-51,930,855	-4,346,975	-4,062,854	-30,048	-407,614
125	E	G928 Regulatory Comm Exp	TRANSPORT_04	5,147,284	3,007,028	570,960	1,521,986	1,376	45,934
126	E	G929 Duplicate Charges - credit	INTRAREV	764,611	0	40,158	724,453	0	0
127	E	G930.1 General Advertising Expenses	TRANSPORT_04	1,968,152	1,149,789	218,316	581,957	526	17,564
128	E	G930.2 Misc General Expenses	TRANSPORT_04	3,638,524	2,125,615	403,601	1,075,865	973	32,470
129	E	G931 Rents	AGEXP	3,713,155	2,203,012	546,091	909,370	6,110	48,572
130	E	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0
131	E	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
132	E	Not Used	not_used	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
133	E	TOTAL A&G EXPENSE		38,752,071	22,991,576	5,699,244	9,490,570	63,765	506,916
134	E								
135	E	TOTAL OPERATION & MAINTENANCE EXPENSES		281,722,708	213,677,568	29,983,005	35,387,499	269,194	2,405,443
136	E	G890 Meas & Reg Station - Industrial	PLT_3789	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES							
2	DE								
3	DE	G403 DEPRECIATION EXPENSE							
4	DE	Production Plant	BALANCE_04	1,670	1,253	129	288	0	0
5	DE	Storage Plant	BALANCE_04	114,612	85,979	8,857	19,776	0	0
6	DE	Transmission Plant	TRANPLT	1,172,631	732,068	145,399	281,976	0	13,188
7	DE	Distribution Plant	DISTPLT	182,874,076	133,045,881	23,590,325	25,291,008	26,800	920,062
8	DE	General and Common Plant	COMGENPLT	19,528,227	14,938,061	2,152,600	2,276,752	2,432	158,383
9	DE	Not Used	not_used	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		203,691,216	148,803,241	25,897,310	27,869,800	29,232	1,091,633
11	DE								
12	DE	G404.3 AMORT OF OTHER LIMITED TERM PLANT							
13	DE	Customer Service related	CUSTSVSX	1,194,362	1,021,819	99,531	52,675	38	20,299
14	DE	AWMS	DISTPLT	0	0	0	0	0	0
15	DE	Distribution	DISTPLT	1,127,553	820,326	145,452	155,938	165	5,673
16	DE	Metering	METERPLT	29,719	18,076	8,644	2,906	0	92
17	DE	All Other	PSTDPLT	0	0	0	0	0	0
18	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		2,351,634	1,860,221	253,627	211,519	203	26,064
19	DE								
20	DE	G407 AMORT OF PROPERTY LOSSES							
21	DE	Remediation Adjustment Clause	not_used	0	0	0	0	0	0
22	DE	Excess Cost of Removal	TOTPLT						
23	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0
24	DE								
25	DE	TOTAL AMORTIZATION EXPENSE		2,351,634	1,860,221	253,627	211,519	203	26,064
26	DE								
27	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		206,042,850	150,663,462	26,150,937	28,081,319	29,435	1,117,697

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
1	EO	OTHER OPERATING EXPENSES							
2	EO								
3	EO	G408 TAXES OTHER THAN INCOME TAXES							
4	EO	Payroll	LABOR	-2,034	-1,738	-145	-136	-1	-14
5	EO	TEFA	TEFA_04	0	0	0	0	0	0
6	EO	Real Estate Taxes	TOTPLT	-13,552,354	-9,865,086	-1,735,081	-1,880,319	-1,944	-69,924
7	EO	State Unemploy Insur (SUI) Tax	LABOR	0	0	0	0	0	0
8	EO	Fed Insur Contr & UnempTax	LABOR	-60,481	-51,677	-4,326	-4,043	-30	-406
9	EO	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	0	0	0	0	0	0
10	EO	FICA	LABOR	-10,865,853	-9,284,113	-777,145	-726,350	-5,372	-72,873
11	EO	Miscellaneous State and Municipal Tax	TOTPLT	0	0	0	0	0	0
12	EO	Federal Environmental Tax	PSTDPLT	0.0	0.0	0.0	0.0	0.0	0.0
13	EO	TOTAL TAXES OTHER THAN INCOME		-24,480,722	-19,202,614	-2,516,698	-2,610,848	-7,347	-143,216
14	EO								
15	EO	PROFORMA EXPENSE ADJUSTMENTS							
16	EO	Amortization of CEF-EC Program Regulatory Assets		0	0	0	0	0	0
17	EO	Amortization of CEF-EV Program Regulatory Assets		0	0	0	0	0	0
18	EO	BGS Administrative Expense Adjustment		0	0	0	0	0	0
19	EO	CIP Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
20	EO	Deferred Compensation & Severance Expense	LABOR	-682,298	-582,976	-48,799	-45,610	-337	-4,576
21	EO	Gas Bad Debt Adjustment	not_used	0	0	0	0	0	0
22	EO	TAC Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
23	EO	Tax Bad Debt Adjustment	SALESREV	4,884,054	3,543,154	631,839	678,743	1,658	28,660
24	EO	TSG-NF Gas Margin Reset	not_used	0	0	0	0	0	0
25	EO	Wage Increases (Rate Year)	LABOR	6,746,929	5,764,780	482,552	451,012	3,336	45,249
26	EO	Payroll Taxes (Rate Year)	LABOR	463,867	396,342	33,177	31,008	229	3,111
27	EO	Interest Synchronization	TOTPLTNET	-1,266,764	-920,833	-165,293	-174,252	-238	-6,148
28	EO	- add'l tax effects on rev req	TOTPLTNET	-495,322	-360,059	-64,632	-68,135	-93	-2,404
29	EO	Pension & Fringe Benefit (Rate Year)	LABOR	15,610,563	13,338,137	1,116,495	1,043,520	7,718	104,693
30	EO	Adj #5 - Gas COLI Interest Expense	LABOR	0	0	0	0	0	0
31	EO	- add'l tax effects on rev req	LABOR	0	0	0	0	0	0
32	EO	Postage	CUSTACCTS	0	0	0	0	0	0
33	EO	BPU / Rate Counsel Assessment	TRANSPORT_04	0	0	0	0	0	0
34	EO	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0
35	EO	Gains / Losses Normalization	TOTPLT	-207,450	-151,008	-26,559	-28,783	-30	-1,070
36	EO	- add'l tax effects on rev req	TOTPLT	-81,116	-59,046	-10,385	-11,254	-12	-419
37	EO	Test Year Corrections	TOTPLT	0	0	0	0	0	0
38	EO	Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
39	EO	Real Estate Tax Increases (Rate Year)	TOTPLT	-328,894	-239,410	-42,108	-45,632	-47	-1,697
40	EO	Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
41	EO	Insurance Premium Increases (Rate Year)	TOTPLT	262,863	191,345	33,654	36,471	38	1,356
42	EO	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0
43	EO	Test Year Amortization Adjustments	TOTPLT	-5,932,749	-4,318,591	-759,558	-823,138	-851	-30,610
44	EO	Adj #11 - TSGNF Margin Sharing	not_used	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
45	EO	Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	0	0	0	0	0	0
46	EO	Capital Stimulus Revenue	DISTPLT	0	0	0	0	0	0
47	EO	ASB Margin	TOTPLT	14,761,516	10,745,265	1,889,888	2,048,084	2,117	76,162
48	EO	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
49	EO	Other Regulatory Asset / Liability Amortizations	TOTPLT	0	0	0	0	0	0
50	EO	Rate Case Expenses	TOTPLT	150,424	109,497	19,259	20,871	22	776
51	EO	Tax - Repair Allowance	DISTPLT	0	0	0	0	0	0
52	EO	Tax - Flow Through Items	DISTPLT	0	0	0	0	0	0
53	EO	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0
54	EO	Recovery of Credit Card Fees	CUSTSVSX	0	0	0	0	0	0
55	EO	Adj #20 - Vacation Accrual	LABOR	0	0	0	0	0	0
56	EO	Energy Strong II / IAP Revenue Adjustment	TOTPLT						
57	EO	Depreciation Rate Change	DEPREXP	71,386,007	52,149,864	9,076,020	9,767,303	10,245	382,576
58	EO	TOTAL PROFORMA EXPENSE ADJUSTMENTS		105,999,447	80,228,329	12,217,604	12,928,861	24,113	600,541
59	EO								
60	EO	TOTAL OTHER OPERATING EXPENSES		81,518,725	61,025,715	9,700,906	10,318,013	16,766	457,325
61	EO	COLI Interest Expense Recovery	LABOR	727,815	621,867	52,055	48,652	360	4,881

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	TI	DEVELOPMENT OF INCOME TAXES							
2	TI								
3	TI	TOTAL OPERATING REVENUES	CALCULATED	1,452,575,331	1,064,235,243	182,762,607	196,864,112	476,415	8,236,954
4	TI	LESS:							
5	TI	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	281,722,708	213,677,568	29,983,005	35,387,499	269,194	2,405,443
6	TI	DEPRECIATION & AMORTIZATION EXPENSE	CALCULATED	206,042,850	150,663,462	26,150,937	28,081,319	29,435	1,117,697
7	TI	OTHER OPERATING EXPENSES	CALCULATED	81,518,725	61,025,715	9,700,906	10,318,013	16,766	457,325
8	TI	NET OPERATING INCOME BEFORE TAXES		883,291,047	638,868,499	116,927,759	123,077,281	161,020	4,256,488
9	TI	LESS:							
10	TI	G427 - G431 INTEREST CHARGES	TOTPLTNET	100,820,068	73,287,889	13,155,453	13,868,457	18,974	489,295
11	TI	TOTAL OPERATING INCOME BEFORE TAXES		782,470,979	565,580,610	103,772,306	109,208,824	142,046	3,767,194
12	TI								
13	TI	TAX ADJUSTMENTS - FEDERAL							
14	TI								
15	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	56,782	41,276	7,409	7,811	11	276
16	TI	Injuries and Damages ;		0	0	0	0	0	0
17	TI	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	52,256	37,986	6,819	7,188	10	254
18	TI	Capitalized interest-Section 263A	TOTPLT	416,892	303,465	53,374	57,842	60	2,151
19	TI	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	-1,095,802	-796,557	-142,985	-150,735	-206	-5,318
20	TI	Deduction for New Network Meter Equipment		0	0	0	0	0	0
21	TI	Defer Dividend Equivalents/Restricted Stock-Temp.		0	0	0	0	0	0
22	TI	Deferred Depreciation on CIP II	TOTPLT	8,262	6,014	1,058	1,146	1	43
23	TI	Deferred Return on CIP II	TOTPLT	18,055	13,143	2,312	2,505	3	93
24	TI	Diesel Fuel Credit		0	0	0	0	0	0
25	TI	Environmental Accrual		0	0	0	0	0	0
26	TI	FIN48 Reg Asset Reversal		0	0	0	0	0	0
27	TI	FIN48 Services Allocation		0	0	0	0	0	0
28	TI	GainState LILOAudit Refunds not yet received		0	0	0	0	0	0
29	TI	LCAPP		0	0	0	0	0	0
30	TI	Legal Reserves (c & nc)	TOTPLTNET	-418,012	-303,860	-54,544	-57,500	-79	-2,029
31	TI	Material Supplies & Reserves	TOTPLT	78,535	57,168	10,055	10,896	11	405
32	TI	Misc Adj - Permanent		0	0	0	0	0	0
33	TI	Miscellaneous		0	0	0	0	0	0
34	TI	Partnership income/loss per K-1		0	0	0	0	0	0
35	TI	Performance Incentive Plan Adjustment	TOTPLTNET	-455,695	-331,253	-59,461	-62,684	-86	-2,212
36	TI	RAC-Environmental Cleanup Costs		0	0	0	0	0	0
37	TI	Repair Allow Deferral Carrying Charges		0	0	0	0	0	0
38	TI	SBC-Societal Benefits Clause		0	0	0	0	0	0
39	TI	Stock Based Compensation	TOTPLTNET	-325,229	-236,415	-42,437	-44,737	-61	-1,578
40	TI	TAX ADJUSTMENTS - FEDERAL CONTINUED		0	0	0	0	0	0
41	TI	Uncollectible Accounts		0	0	0	0	0	0
42	TI	Utility Commodity Costs		0	0	0	0	0	0
43	TI	Additional Expenses on Rental Property	TOTPLT	0	0	0	0	0	0
44	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION						
			BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)	
45	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0
46	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
47	TI	Amortization of Limited-Term Utility Plant	TOTPLT	-14	-10	-2	-2	0	0
48	TI	Amortization of Reacquisition of Pref Stock	TOTPLT	7,787	5,668	997	1,080	1	40
49	TI	CECL Reserve	not_used	0	0	0	0	0	0
50	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	0
51	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	0
52	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0
53	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
54	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
55	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
56	TI	Company Owned Life Insurance - Book	LABOR	-352,245	-300,969	-25,193	-23,547	-174	-2,362
57	TI	Company Owned Life Insurance - Tax	LABOR	-14,570	-12,449	-1,042	-974	-7	-98
58	TI	COVID Deferrals	not_used	0	0	0	0	0	0
59	TI	Current SHARE -- FT	DEPREXP	-21,771,486	-15,904,798	-2,768,028	-2,978,857	-3,124	-116,679
60	TI	Customer Advances	TOTPLTNET	294,687	214,213	38,452	40,536	55	1,430
61	TI	Customer Connection Fees (Contributions in Aid of Constructi	TOTPLTNET	0	0	0	0	0	0
62	TI	Deduction for Retention Payments (c)	LABOR	-4,379	-3,741	-313	-293	-2	-29
63	TI	Deferred Employer ER FICA	LABOR	-5,798,258	-4,954,207	-414,702	-387,596	-2,867	-38,886
64	TI	Diesel Fuel Tax Credit	TOTPLT	928	676	119	129	0	5
65	TI	Entertainment (100%)	LABOR	36,298	31,014	2,596	2,426	18	243
66	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
67	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
68	TI	Injuries & Damages - FT	TOTPLT	1,044,758	760,505	133,758	144,955	150	5,390
69	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
70	TI	Plant Related	DEPREXP	-61,904,159	-45,223,057	-7,870,497	-8,469,960	-8,884	-331,760
71	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
72	TI	Qualified Transportation Fringe	LABOR	139,386	119,096	9,969	9,318	69	935
73	TI	R & D Credits CF	not_used	0	0	0	0	0	0
74	TI	R&D Credit - Fed	TOTPLT	-75,718	-55,117	-9,694	-10,505	-11	-391
75	TI	R&D Expenditure	TOTPLT	-16,866	-12,277	-2,159	-2,340	-2	-87
76	TI	Rabbi Trust	not_used	0	0	0	0	0	0
77	TI	RE - Lease Liability	TOTPLT	-519,350	-378,047	-66,491	-72,057	-74	-2,680
78	TI	RE - ROU Lease Asset	TOTPLT	594,984	433,103	76,175	82,551	85	3,070
79	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
80	TI	Severance Pay (nc)	LABOR	121,791	104,062	8,711	8,141	60	817
81	TI	State NOL CF (c)	DEPREXP	7,732,062	5,648,530	983,055	1,057,930	1,110	41,438
82	TI	Tax Net Bad Debt Writeoffs - FT	TOTPLT	-81,087	-59,025	-10,381	-11,250	-12	-418
83	TI	Unicap book/tax inventory FS	not_used	0	0	0	0	0	0
84	TI	Unrealized G/L on Equity Securities	TOTPLT	142,148	103,473	18,199	19,722	20	733
85	TI	Credits & Adjustments	TOTPLT	0	0	0	0	0	0
86	TI	Repair Allowance	TOTPLT	0	0	0	0	0	0
87	TI	Uncollectible Accounts - Writeoff	EXP_904	0	0	0	0	0	0
88	TI	Injuries and Damages	TOTPLT	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	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
133	TI								
134	TI	DEVELOPMENT OF INCOME TAXES CONTINUED							
135	TI								
136	TI	TAX ADJUSTMENTS - STATE							
137	TI	Reverse TEFA	TEFA_04	0	0	0	0	0	0
138	TI	Federal Depreciation Reversal	TOTPLT	64,677,176	47,080,081	8,280,493	8,973,622	9,277	333,704
139	TI	State Tax Depreciation	DEPREXP	37,759,415	27,584,515	4,800,734	5,166,385	5,419	202,362
140	TI	Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0	0	0
141	TI	NOL Utilization	TOTPLTNET	0	0	0	0	0	0
142	TI	TOTAL TAX ADJUSTMENTS - STATE		102,436,591	74,664,595	13,081,226	14,140,007	14,696	536,066
143	TI								
144	TI	TAXABLE NET INCOME - STATE		840,759,145	612,250,609	109,322,534	114,909,247	162,266	4,114,488
145	TI	State Tax Liability		75,668,323	55,102,555	9,839,028	10,341,832	14,604	370,304
146	TI	Prior Year Adjustment & State Credit	TOTPLTNET	0	0	0	0	0	0
147	TI	TOTAL STATE INCOME TAX LIABILITY		75,668,323	55,102,555	9,839,028	10,341,832	14,604	370,304
148	TI								
149	TI	TAXABLE NET INCOME - FEDERAL		662,654,232	482,483,459	86,402,280	90,427,408	132,966	3,208,118
150	TI	Federal Tax Liability		139,157,389	101,321,526	18,144,479	18,989,756	27,923	673,705
151	TI	Prior Yr & Oth Adjustments	TOTPLTNET	0	0	0	0	0	0
152	TI	Not Used	not_used	0	0	0	0	0	0
153	TI	TOTAL FEDERAL INCOME TAX LIABILITY		139,157,389	101,321,526	18,144,479	18,989,756	27,923	673,705
154	TI								
155	TI	TOTAL INCOME TAX EXPENSE		214,825,712	156,424,081	27,983,507	29,331,588	42,527	1,044,009
156	TI								
157	TI	TAX RATES							
158	TI	FEDERAL TAX RATE - CURRENT		21.000%					
159	TI	NEW JERSEY CORP BUSINESS TAX RATE		9.000%					
160	TI	CUSTOMER ACCT UNCOLLECTIBLE RATE		0.0					
161	TI	EFFECTIVE TAX RATE		28.110%					
162	TI	COMPOSITE RATE		28.110%					
163	TI	1 - EFFECTIVE TAX RATE		71.89000%					
164	TI								
165	TI	DEVELOPMENT OF OPERATING INCOME ADJUSTED							
166	TI								
167	TI	G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
168	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	0
169	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0
170	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
171	TI	Amortization of Limited-Term Utility Plant	TOTPLT	14	10	2	2	0	0
172	TI	Bankruptcies and Accum Provision for Rent Receivable	TOTPLT	-31,746	-23,109	-4,064	-4,405	-5	-164
173	TI	Casualty Loss Deferred O&M	TOTPLTNET	1,095,802	796,558	142,985	150,735	206	5,318
174	TI	CECL Reserve	not_used	0	0	0	0	0	0
175	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	0
176	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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			BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)	
177	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0
178	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
179	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
180	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
181	TI	COVID Deferrals	not_used	0	0	0	0	0	0
182	TI	Current SHARE -- FT	DEPREXP	5,506,769	4,022,879	700,131	753,457	790	29,512
183	TI	Customer Advances	TOTPLTNET	-294,687	-214,213	-38,452	-40,536	-55	-1,430
184	TI	Deduction for Retention Payments (c)	LABOR	4,379	3,741	313	293	2	29
185	TI	Deferred Employer ER FICA	LABOR	5,798,258	4,954,207	414,702	387,596	2,867	38,886
186	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
187	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
188	TI	Injuries & Damages - FT	TOTPLT	-264,256	-192,358	-33,832	-36,664	-38	-1,363
189	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
190	TI	Medicare Subsidy	not_used	0	0	0	0	0	0
191	TI	Partnership Income/Loss (nc)	TOTPLT	0	0	0	0	0	0
192	TI	Plant Related	DEPREXP	62,706,788	45,809,404	7,972,544	8,579,779	8,999	336,062
193	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
194	TI	R & D Credits CF	TOTPLT	-67,859	-49,396	-8,688	-9,415	-10	-350
195	TI	RE - Lease Liability	TOTPLT	519,350	378,047	66,491	72,057	74	2,680
196	TI	RE - ROU Lease Asset	TOTPLT	-594,984	-433,103	-76,175	-82,551	-85	-3,070
197	TI	Real Estate Taxes (nc)	TOTPLT	1,021,308	743,435	130,756	141,701	146	5,269
198	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
199	TI	Severance Pay (nc)	LABOR	-121,791	-104,062	-8,711	-8,141	-60	-817
200	TI	State NOL CF (c)	DEPREXP	-7,732,062	-5,648,530	-983,055	-1,057,930	-1,110	-41,438
201	TI	Unrealized G/L on Equity Securities	TOTPLT	-142,148	-103,473	-18,199	-19,722	-20	-733
202	TI	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
203	TI	Clause - Deferred Fuel	not_used	0	0	0	0	0	0
204	TI	Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
205	TI	AFUDC / IDC	TOTPLT	345,079	251,191	44,180	47,878	49	1,780
206	TI	Capitalized interest-Section 263A	TOTPLT	-416,892	-303,465	-53,374	-57,842	-60	-2,151
207	TI	Cost of removal	TOTPLT	0	0	0	0	0	0
208	TI	Deferred Comp - officers	LABOR	15,155	12,949	1,084	1,013	7	102
209	TI	Deduction of Securitization	not_used	0	0	0	0	0	0
210	TI	Accrued vacation pay adjustment	LABOR	257,985	220,431	18,452	17,246	128	1,730
211	TI	Gain/loss bond reacq	not_used	0	0	0	0	0	0
212	TI	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
213	TI	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
214	TI	Contribution in Aid of Construct	TOTPLTNET	0	0	0	0	0	0
215	TI	Pension Accrual Adjustment	LABOR	7,780,352	6,647,768	556,465	520,094	3,847	52,179
216	TI	Unallowable OPEB Amortization	LABOR	-47,224,310	-40,349,877	-3,377,566	-3,156,806	-23,347	-316,713
217	TI	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0
218	TI	Rabbi Trust Unrealized Losses	not_used	0	0	0	0	0	0
219	TI	Additional Real Estate Taxes	TOTPLT	0	0	0	0	0	0
220	TI	PIP Adjustment	LABOR	455,695	389,360	32,592	30,462	225	3,056

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Allocation					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
221	TI	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0
222	TI	Misc	TOTPLT	0	0	0	0	0	0
223	TI	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0
224	TI	Deferred Return on CIP II	TOTPLT	-18,055	-13,143	-2,312	-2,505	-3	-93
225	TI	Deferred Depreciation on CIP II	TOTPLT	-8,262	-6,014	-1,058	-1,146	-1	-43
226	TI	Investment Tax Credit	TOTPLT	-493,265	-359,060	-63,152	-68,438	-71	-2,545
227	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	-56,782	-41,276	-7,409	-7,811	-11	-276
228	TI	3rd Party Claims	TOTPLT	975	709	125	135	0	5
229	TI	Customer Connections Fees		0	0	0	0	0	0
230	TI	Legal Reserves (nc)	TOTPLTNET	418,012	303,860	54,544	57,500	79	2,029
231	TI	Material Supplies & Reserves	TOTPLTNET	-78,535	-57,089	-10,248	-10,803	-15	-381
232	TI	Stock Based Compensation	TOTPLTNET	325,229	236,415	42,437	44,737	61	1,578
233	TI	TOTAL DEFERRED INCOME TAX		28,705,516	16,872,797	5,491,509	6,239,970	-7,409	108,650
234	TI								
235	TI	This Section is not used at this time							
236	TI	PROFORMA OPERATING INCOME ADJUSTMENTS							
237	TI	Not Used	not_used	0	0	0	0	0	0
238	TI	Not Used	not_used	0	0	0	0	0	0
239	TI	Not Used	not_used	0	0	0	0	0	0
240	TI	OPERATING INCOME ADJUSTED		639,759,819	465,571,621	83,452,744	87,505,723	125,902	3,103,830

**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	RSG	GSG	LVG	SLG	TSG Firm	
				(1)	(2)	(3)	(4)	(5)	(6)	
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F.								
2	CA									
3	CA	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0	0
4	CA	PRODUCTION PLANT - G304-G347	PRODPLT	-2,267,387	-1,700,938	-175,221	-391,228	0	0	0
5	CA	STORAGE PLANT - G360-G363	STORPLT	8,371,561	6,280,141	646,943	1,444,478	0	0	0
6	CA	TRANSMISSION PLANT - G365-G371	TRANPLT	11	7	1	3	0	0	0
7	CA									
8	CA	DISTRIBUTION PLANT								
9	CA	G374 Land and Land Rights & G375 Structure & Improvemen	PLT_3745	2,620,552	1,906,523	338,045	362,416	384	13,184	
10	CA	G376 Mains	PLT_376	226,633,216	141,479,307	28,098,909	54,506,455	45	2,548,501	
11	CA	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0	0
12	CA	G378-G379 Meas & Regul Eqmt	PLT_3789	57,069,064	35,627,943	7,076,207	13,723,072	0	641,842	
13	CA	G380 Services	SERVICES	505,466,924	416,422,163	59,483,542	29,165,898	47,429	347,892	
14	CA	G381 Meters	PLT_381	58,899,779	39,256,803	13,614,871	6,027,912	0	193	
15	CA	G382 Meter Installations	PLT_382	-1,810,761	-1,650,843	-144,810	-15,106	0	-1	
16	CA	G383-384 House Regulators & Install	PLT_3834	2,268,333	2,034,053	181,898	52,323	0	59	
17	CA	G385 Ind Reg & Meas Eqmt	PLT_385	12,739,212	169,884	5,465,993	6,913,035	42	190,259	
18	CA	TOTAL DISTRIBUTION PLANT		863,886,319	635,245,832	114,114,655	110,736,003	47,900	3,741,928	
19	CA									
20	CA	COMMON PLANT			0	0	0	0	0	0
21	CA	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	26,119,255	19,192,160	3,111,904	3,676,658	4,060	134,474	
22										
23	CA	TOTAL CAPITAL ADDITIONS		896,109,759	659,017,202	117,698,282	115,465,913	51,960	3,876,402	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
1	AF	ALLOCATION FACTOR TABLE							
2	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
3	AF								
4	AF	<u>CAPACITY RELATED</u>							
5	AF	Peak-Hour Sendout - delivery	PEAKHOUR_04	124,747	77,879	15,468	29,997	0	1,403
6	AF	<u>COMMODITY RELATED</u>							
7	AF	Annual transported gas @mtr - delivery	TRANSPORT_04	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
8	AF	Balancing therms - delivery	BALANCE_04	1,793,060	1,345,110	138,565	309,385	0	0
9	AF	Annual transported gas @mtr - access	TRANSPORT_03	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
10	AF	Annual transported gas @mtr - meters	TRANSPORT_07	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
11	AF	TEFA \$ responsibility W/N - delivery	TEFA_04						
12	AF								
13	AF	<u>BILLING DETERMINANTS</u>							
14	AF	Number of Customers		1,894,095	1,728,739	145,499	19,809	16	32
15	AF	Transported Gas at Meter (calendar)		2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
16	AF								
17	AF								
18	AF	<u>CUSTOMER RELATED</u>							
19	AF	G380 services - access	SERVICES_03	1,215,746,207	1,001,946,668	143,090,682	69,881,536	0	827,321
20	AF	Cust Installns LDC G879 - delivery	CINST_04	100	100	0	0	0	0
21	AF	Avg Customer Bills - delivery	CUSTAVG_04	661,048	598,870	50,415	11,719	9	34
22	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	661,048	598,870	50,415	11,719	9	34
23	AF	G381 meters - measurement	SMMETERS_07	95,373,410	63,566,590	22,045,940	9,760,574	0	306
24	AF								
25	AF	Billing Function costs - cust svcs	BILLING_06	20,835,825	16,641,744	1,688,285	1,648,379	1,464	855,952
26	AF	Competitive Service work - delivery	COMPVSWK_04	100	100	0	0	0	0
27	AF								
28	AF	Account Maint - cust svcs	ACCTMAINT_06	67,192,728	60,880,342	5,167,551	1,014,774	411	129,650
29	AF	G382 meter install - measurement	MTRINSTAL_07	149,490,257	136,288,569	11,955,000	1,246,610	0	78
30	AF	G383 house regulators - access	HOUSEREG_03	27,726,351	23,488,422	2,877,517	1,358,260	0	2,151
31	AF	G384 house reg install - access	HSEREGINST_03	49,550,462	45,273,401	3,573,995	702,709	0	356
32	AF	G385 lrg regulators - access	LRGREG_03	42,370,365	527,983	950,933	40,715,751	0	175,698
33	AF	G385 lrg mtrs - measurement	LRGMTR_07	6,790,868	0	5,728,862	886,308	0	175,698
34	AF	G380 services - reserve - access	SERVICESR_03	302,262,539	252,625,678	34,242,308	15,042,822	0	351,731
35	AF	G381 meters - reserve - measurement	SMMETERSR_07	39,637,552	26,782,366	8,862,287	3,992,767	0	131
36	AF	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,597	65,486,599	4,964,044	496,929	0	24
37	AF	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,170	3,992,277	503,093	248,837	0	963
38	AF	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,504	9,043,509	697,932	138,864	0	198
39	AF	G385 lrg regulators - reserve - access	LRGREGR_03	6,940,251	13,538	164,305	6,702,764	0	59,644
40	AF	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1,112,795	0	940,755	112,396	0	59,644
41	AF	Direct LVG - delivery	DIRLVG_04	0	0	0	0	0	0
42	AF	Direct LVG - cust svcs	DIRLVG_06	0	0	0	0	0	0
43	AF	ALLOCATION FACTOR TABLE							
44	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
45	AF								
46	AF	Direct SLG - streetlights	DIRSLG_05	1	0	0	0	1	0
47	AF	Meter Reading Costs - measurement	MRCOST_07	16,284,753	14,755,434	1,241,888	287,431	0	0
48	AF	Other Utility work by Cust Ops - delivery	UTILWORK_04	6,776,917	5,374,648	991,409	409,204	176	1,480
49	AF	Direct SLG - access	DIRSLG_03	1	0	0	0	1	0
50	AF	Direct Competitive Services - delivery	DIRCOMPSVS_04	0	0	0	0	0	0
51	AF	Direct TSG-F - access	DIRTSGF_03	0	0	0	0	0	0
52	AF	Direct TSG-F - delivery	DIRTSGF_04	0	0	0	0	0	0
53	AF	Direct TSG-F - measurement	DIRTSGF_07	0	0	0	0	0	0
54	AF	Direct - RSG - delivery	DIRRSG_04	0	0	0	0	0	0
55	AF	Choice - delivery	CHOICE_04	1,894,095	1,728,739	145,499	19,809	16	32
56	AF								
57	AF								
58	AF	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
59	AF								
60	AF								
61	AF	Plant Related							
62	AF	Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
63	AF	Acct G399.10-23 Oth Tangible Plt	TANGPLT	16,791,854	14,306,794	1,416,896	787,996	597	279,572
64	AF	Production Plant Total	PRODPLT	52,043,670	39,041,892	4,021,862	8,979,916	0	0
65	AF	Storage Plant Total	STORPLT	19,575,233	14,684,863	1,512,747	3,377,624	0	0
66	AF	Transmission Plant Total	TRANPLT	103,544,395	64,642,269	12,838,857	24,898,729	0	1,164,539
67	AF	Distribution Plant Total	DISTPLT	10,498,076,770	7,637,637,323	1,354,227,179	1,451,856,664	1,538,485	52,817,119
68	AF	G391-G398 General Plant	GENPLT	200,812,197	147,554,738	23,925,192	28,267,180	31,216	1,033,872
69	AF	Common Plant	COMPLT	102,234,955	84,260,302	9,479,747	7,064,405	6,518	1,423,983
70	AF	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	303,047,153	231,815,040	33,404,939	35,331,585	37,734	2,457,855
71	AF	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	10,673,240,067	7,756,006,347	1,372,600,645	1,489,112,933	1,538,485	53,981,658
72	AF	Total Plant	TOTPLT	10,993,079,074	8,002,128,180	1,407,422,480	1,525,232,514	1,576,816	56,719,085
73	AF								
74	AF	Distribution Plant x Meters & Installs	DISTPLTXMTR	9,895,589,959	7,271,177,742	1,178,981,626	1,392,945,368	1,538,245	50,946,978
75	AF	Acct G374-375 - Land & Structures	PLT_3745	96,512,525	70,215,496	12,449,888	13,347,431	14,144	485,566
76	AF	Acct G376 - Mains	PLT_376	3,775,184,891	2,356,717,833	468,062,797	907,951,391	747	42,452,124
77	AF	Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
78	AF	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	285,986,290	178,539,869	35,460,510	68,769,490	0	3,216,420
79	AF	Acct G380 & 387.2 - Services	SERVICES	5,447,689,486	4,488,006,097	641,086,199	314,336,599	511,168	3,749,423
80	AF	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	9,222,874,377	6,844,723,929	1,109,148,995	1,222,287,991	511,915	46,201,547
81	AF	Acct G381 - House Meters	PLT_381	477,048,047	317,953,337	110,271,175	48,821,975	1	1,559
82	AF	Acct G382 - Meter Installations	PLT_382	52,631,537	47,983,374	4,209,056	439,073	0	33
83	AF	Acct G381,382, & 385 - Meters	METERPLT	602,486,811	366,459,581	175,245,553	58,911,296	240	1,870,140
84	AF	Acct G381-384 - Meters & House Regulators	PLT_3814	680,862,120	501,504,659	126,603,602	52,748,351	4	5,504
85	AF	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	203,814,074	183,551,322	16,332,427	3,926,376	4	3,945
86	AF	Acct G383-384 - House Reg & Installation	PLT_3834	151,182,537	135,567,948	12,123,371	3,487,303	3	3,912
87	AF	ALLOCATION FACTOR TABLE CONTINUED							
88	AF	INTERNALLY DEVELOPED ALLOCATION FACTORS							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
89	AF								
90	AF	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	145,614,455	1,941,847	62,478,553	79,018,841	479	2,174,735
91	AF	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
92	AF	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	0	1,011,930	0
93	AF								
94	AF	Total Distribution Plant Reserve	TOTDRESERVE	2,718,471,978	1,987,170,038	327,714,788	387,006,388	19,576	16,561,188
95	AF	Total Net Plant	TOTPLTNET	8,274,607,096	6,014,958,143	1,079,707,691	1,138,226,126	1,557,240	40,157,897
96	AF								
97	AF								
98	AF	Revenue Related							
99	AF	Total Operating Revenue	TOTREV	1,452,575,331	1,064,235,243	182,762,607	196,864,112	476,415	8,236,954
100	AF	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	191,712,321	0	10,068,784	181,643,537	0	0
101	AF								
102	AF								
103	AF	Expense Related							
104	AF	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	2,114,238	1,586,050	163,385	364,803	0	0
105	AF	Other Storage Plant O&M Expense	STOREXP	2,714,605	2,036,430	209,781	468,394	0	0
106	AF	Transmission Plant O&M Expense	TRANEXP	2,593,507	1,619,114	321,579	623,646	0	29,169
107	AF	Acct 813-Other Gas Supply Expense	EXP_813	72	42	8	21	0	1
108	AF	Acct 871 - Distribution Load Dispatching	EXP_871	5,839,316	3,411,311	647,723	1,726,611	1,561	52,109
109	AF	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
110	AF	Acct 874-Mains & Services Expenses	EXP_874	20,733,577	15,387,352	2,493,434	2,747,777	1,151	103,864
111	AF	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	3,019,152	1,884,842	374,356	725,998	0	33,956
112	AF	Acct 878 - Meter & House Regulator Expenses	EXP_878	11,492,061	8,464,742	2,136,903	890,323	0	93
113	AF	Acct 879 - Customer Installation Expenses	EXP_879	17,355,157	17,355,157	0	0	0	0
114	AF	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	14,050,188	11,236,945	1,355,188	1,413,289	593	44,173
115	AF	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0	0	0	0	0	0
116	AF	Acct 881 - Rents	EXP_881	-1,088,602	-635,958	-120,753	-321,886	-291	-9,715
117	AF	Acct 886-Maint of Structures & Improvements Exp	EXP_886	8,016,449	5,832,185	1,034,103	1,108,654	1,175	40,332
118	AF	Acct 887-Maint of Mains Exp	EXP_887	8,706,285	5,435,034	1,079,441	2,093,906	2	97,903
119	AF	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0	0	0	0	0	0
120	AF	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	4,163,462	2,599,229	516,243	1,001,164	0	46,825
121	AF	Acct 892-Main of Services Exp	EXP_892	3,610,466	2,974,434	424,881	208,327	339	2,485
122	AF	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	6,767,990	4,510,880	1,564,448	692,640	0	22
123	AF	Acct 894-Maint of Other Equipment	EXP_894	207,897	6,456	1,397	1,543	198,445	57
124	AF								
125	AF	Distr Oper Exp	DISTEXPO	71,400,849	57,104,391	6,886,851	7,182,113	3,014	224,480
126	AF	Distr Maint Exp	DISTEXPM	31,472,549	21,358,219	4,620,512	5,106,235	199,960	187,623
127	AF	Cust Serv & Info Expense	CUSTS_I	4,034,218	3,357,834	490,597	180,904	79	4,804
128	AF	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	72,712,827	62,301,980	5,905,031	3,203,904	2,373	1,299,538
129	AF	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	76,747,044	65,659,814	6,395,628	3,384,808	2,452	1,304,342
130	AF	Sales Expense	SALESEXP	88,423	70,127	12,936	5,339	2	19
131	AF	ALLOCATION FACTOR TABLE CONTINUED							
132	AF	INTERNALLY DEVELOPED ALLOCATION FACTORS							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	AP	ALLOCATION PROPORTIONS TABLE							
2	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
3	AP								
4	AP	<u>CAPACITY RELATED</u>							
5	AP	Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.624295	0.123994	0.240464	0.000000	0.011247
6	AP								
7	AP	<u>COMMODITY RELATED</u>							
8	AP	Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
9	AP	Balancing therms - delivery	BALANCE_04	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
10	AP	Annual transported gas @mtr - access	TRANSPORT_03	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
11	AP	Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
12	AP	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	AF								
14	AP	<u>BILLING DETERMINANTS</u>							
15	AP	Number of Customers		1.000000	0.912699	0.076817	0.010458	0.000008	0.000017
16	AP	Transported Gas at Meter (calendar)		1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
17	AP								
18	AP								
19	AP	<u>CUSTOMER RELATED</u>							
20	AP	G380 services - access	SERVICES_03	1.000000	0.824141	0.117698	0.057480	0.000000	0.000681
21	AP	Cust Installns LDC G879 - delivery	CINST_04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
22	AP	Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.905940	0.076266	0.017728	0.000014	0.000052
23	AP	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.905940	0.076266	0.017728	0.000014	0.000052
24	AP	G381 meters - measurement	SMMETERS_07	1.000000	0.666502	0.231154	0.102341	0.000000	0.000003
25	AP								
26	AP	Billing Function costs - cust svcs	BILLING_06	1.000000	0.798708	0.081028	0.079113	0.000070	0.041081
27	AP	Competitive Service work - delivery	COMPVSWK_04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
28	AF								
29	AP	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.906056	0.076906	0.015102	0.000006	0.001930
30	AP	G382 meter install - measurement	MTRINSTAL_07	1.000000	0.911689	0.079972	0.008339	0.000000	0.000001
31	AP	G383 house regulators - access	HOUSEREG_03	1.000000	0.847152	0.103783	0.048988	0.000000	0.000078
32	AP	G384 house reg install - access	HSEREGINST_03	1.000000	0.913683	0.072128	0.014182	0.000000	0.000007
33	AP	G385 lrg regulators - access	LRGREG_03	1.000000	0.012461	0.022443	0.960949	0.000000	0.004147
34	AP	G385 lrg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.843613	0.130515	0.000000	0.025873
35	AP	G380 services - reserve - access	SERVICESR_03	1.000000	0.835782	0.113287	0.049767	0.000000	0.001164
36	AP	G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.675682	0.223583	0.100732	0.000000	0.000003
37	AP	G382 meter install - reserve - measurement	MTRINSTALR_07	1.000000	0.923028	0.069968	0.007004	0.000000	0.000000
38	AP	G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.841335	0.106022	0.052440	0.000000	0.000203
39	AP	G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.915288	0.070637	0.014054	0.000000	0.000020
40	AP	G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	0.001951	0.023674	0.965781	0.000000	0.008594
41	AP	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.845398	0.101003	0.000000	0.053598
42	AP	Direct LVG - delivery	DIRLVG_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	AP	Direct LVG - cust svcs	DIRLVG_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
45	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
46	AP								
47	AP	Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
48	AP	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.906089	0.076261	0.017650	0.000000	0.000000
49	AP	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.793082	0.146292	0.060382	0.000026	0.000218
50	AP	Direct SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
51	AP	Direct Competitive Services - delivery	DIRCOMPVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
52	AP	Direct TSG-F - access	DIRTSGF_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
53	AP	Direct TSG-F - delivery	DIRTSGF_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	AP	Direct TSG-F - measurement	DIRTSGF_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
55	AP	Direct - RSG - delivery	DIRRSG_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	AP	Choice - delivery	CHOICE_04	1.000000	0.912699	0.076817	0.010458	0.000008	0.000017
57	AP								
58	AP								
59	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
60	AP								
61	AP								
62	AP	<u>Plant Related</u>							
63	AP	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
64	AP	Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.852008	0.084380	0.046927	0.000036	0.016649
65	AP	Production Plant Total	PRODPLT	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
66	AP	Storage Plant Total	STORPLT	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
67	AP	Transmission Plant Total	TRANPLT	1.000000	0.624295	0.123994	0.240464	0.000000	0.011247
68	AP	Distribution Plant Total	DISTPLT	1.000000	0.727527	0.128998	0.138297	0.000147	0.005031
69	AP	G391-G398 General Plant	GENPLT	1.000000	0.734790	0.119142	0.140764	0.000155	0.005148
70	AP	Common Plant	COMPLT	1.000000	0.824183	0.092725	0.069100	0.000064	0.013929
71	AP	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.764947	0.110230	0.116588	0.000125	0.008110
72	AP	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.726678	0.128602	0.139518	0.000144	0.005058
73	AP	Total Plant	TOTPLT	1.000000	0.727924	0.128028	0.138745	0.000143	0.005160
74	AP								
75	AP	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.734790	0.119142	0.140764	0.000155	0.005148
76	AP	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.727527	0.128998	0.138297	0.000147	0.005031
77	AP	Acct G376 - Mains	PLT_376	1.000000	0.624266	0.123984	0.240505	0.000000	0.011245
78	AP	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
79	AP	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.624295	0.123994	0.240464	0.000000	0.011247
80	AP	Acct G380 & 387.2 - Services	SERVICES	1.000000	0.823837	0.117680	0.057701	0.000094	0.000688
81	AP	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.742146	0.120261	0.132528	0.000056	0.005009
82	AP	Acct G381 - House Meters	PLT_381	1.000000	0.666502	0.231153	0.102342	0.000000	0.000003
83	AP	Acct G382 - Meter Installations	PLT_382	1.000000	0.911685	0.079972	0.008342	0.000000	0.000001
84	AP	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.608245	0.290870	0.097780	0.000000	0.003104
85	AP	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.736573	0.185946	0.077473	0.000000	0.000008
86	AP	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.900582	0.080134	0.019264	0.000000	0.000019
87	AP	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.896717	0.080190	0.023067	0.000000	0.000026
88	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
89	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
90	AP								
91	AP	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.013336	0.429068	0.542658	0.000003	0.014935
92	AP	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
93	AP	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
94	AP								
95	AP	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.730988	0.120551	0.142362	0.000007	0.006092
96	AP	Total Net Plant	TOTPLTNET	1.000000	0.726918	0.130484	0.137557	0.000188	0.004853
97	AP								
98	AP								
99	AP	<u>Revenue Related</u>							
100	AP	Total Operating Revenue	TOTREV	1.000000	0.732654	0.125820	0.135528	0.000328	0.005671
101	AP	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.052520	0.947480	0.000000	0.000000
102	AP								
103	AP								
104	AP	<u>Expense Related</u>							
105	AP	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
106	AP	Other Storage Plant O&M Expense	STOREXP	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
107	AP	Transmission Plant O&M Expense	TRANEXP	1.000000	0.624295	0.123994	0.240464	0.000000	0.011247
108	AP	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
109	AP	Acct 871 - Distribution Load Dispatching	EXP_871	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
110	AP	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
111	AP	Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.742146	0.120261	0.132528	0.000056	0.005009
112	AP	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.624295	0.123994	0.240464	0.000000	0.011247
113	AP	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.736573	0.185946	0.077473	0.000000	0.000008
114	AP	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
115	AP	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.799772	0.096453	0.100589	0.000042	0.003144
116	AP	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
117	AP	Acct 881 - Rents	EXP_881	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
118	AP	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.727527	0.128998	0.138297	0.000147	0.005031
119	AP	Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.624266	0.123984	0.240505	0.000000	0.011245
120	AP	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
121	AP	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.624295	0.123994	0.240464	0.000000	0.011247
122	AP	Acct 892-Main of Services Exp	EXP_892	1.000000	0.823837	0.117680	0.057701	0.000094	0.000688
123	AP	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.666502	0.231154	0.102341	0.000000	0.000003
124	AP	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.031052	0.006718	0.007424	0.954533	0.000273
125	AP								
126	AP	Distr Oper Exp	DISTEXPO	1.000000	0.799772	0.096453	0.100589	0.000042	0.003144
127	AP	Distr Maint Exp	DISTEXPM	1.000000	0.678630	0.146811	0.162244	0.006353	0.005961
128	AP	Cust Serv & Info Expense	CUSTS_I	1.000000	0.832338	0.121609	0.044842	0.000019	0.001191
129	AP	Acct 901-903,905 Cust Acct Exp Excl 904	CACSTEXP	1.000000	0.856822	0.081210	0.044062	0.000033	0.017872
130	AP	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.855535	0.083334	0.044103	0.000032	0.016995
131	AP	Sales Expense	SALESEXP	1.000000	0.793082	0.146292	0.060382	0.000026	0.000218
132	AP	Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.784811	0.099945	0.106585	0.000845	0.007814

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	ADA	ALLOCATED DIRECT ASSIGNMENTS							
2	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
3	ADA								
4	ADA	Account 904 - Uncollectible Accounts							
5	ADA	Residential Service Gas	REVRSG	1,004,672,106	1,004,672,106	0	0	0	0
6	ADA	General Service Gas	REVGSG	179,159,859	0	179,159,859	0	0	0
7	ADA	Large Volume Service Gas	REVLVG	192,459,776	0	0	192,459,776	0	0
8	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
9	ADA	Firm Transportation Gas Service	REVTSGF	8,126,527	0	0	0	0	8,126,527
10	ADA								
11	ADA	Total 904-Uncollectible	EXP_904	1,384,418,267	1,004,672,106	179,159,859	192,459,776	0	8,126,527
12	ADA								
13	ADA	Total 904-Uncollectible	EXP_904	1.000000	0.725700	0.129412	0.139019	0.0	0.005870
14	ADA								
15	ADA	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
16	ADA								
17	ADA	Rev Req (cal) to Customers Late Payment fees							
18	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
19	ADA	General Service Gas	REVGSG	179,159,859	0	179,159,859	0	0	0
20	ADA	Large Volume Service Gas	REVLVG	192,459,776	0	0	192,459,776	0	0
21	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
22	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
23	ADA								
24	ADA	Total Late Payment Fees	REVLATEP	371,619,635	0	179,159,859	192,459,776	0	0
25	ADA								
26	ADA	Total Late Payment Fees	REVLATEP	1.000000	0.0	0.482105	0.517895	0.0	0.0
27	ADA								
28	ADA	ALLOCATED DIRECT ASSIGNMENTS							
29	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
30	ADA								
31	ADA	AVAILABLE							
32	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
33	ADA	General Service Gas	REVGSG	0	0	0	0	0	0
34	ADA	Large Volume Service Gas	REVLVG	0	0	0	0	0	0
35	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
36	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
37	ADA								
38	ADA	Total Available	REVAVAIL	0	0	0	0	0	0
39	ADA								
40	ADA	Total Available	REVAVAIL	0.0	0.0	0.0	0.0	0.0	0.0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					
			Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
1	RRW	REVENUE REQUIREMENTS						
2	RRW							
3	RRW	PRESENT RATES						
4	RRW	-----						
5	RRW	RATE BASE	8,668,832,235	6,308,558,546	1,130,795,983	1,185,714,407	1,705,984	42,057,315
6	RRW	NET OPER INC (PRESENT RATES)	639,759,819	465,571,621	83,452,744	87,505,723	125,902	3,103,830
7	RRW	RATE OF RETURN (PRES RATES)	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
9	RRW	SALES REVENUE (PRE RATES)	1,384,888,295	1,004,672,106	179,159,859	192,459,776	470,028	8,126,527
10	RRW	REVENUE PRES RATES \$/THERM	\$0.5330	\$0.6619	\$0.6216	\$0.2505	\$0.6765	\$0.3505
11	RRW	REVENUE REQUIRED - \$/MO/CUST	\$60.93	\$48.43	\$102.61	\$809.65	\$2,448.06	\$21,162.83
12	RRW							
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%
17	RRW	RETURN REQ FOR CLAIMED ROR	639,759,819	465,571,621	83,452,744	87,505,723	125,902	3,103,830
18	RRW	SALES REVENUE REQ CLAIMED ROR	1,384,888,295	1,004,672,106	179,159,859	192,459,776	470,028	8,126,527
19	RRW	REVENUE DEFICIENCY SALES REV	0	0	0	0	0	0
20	RRW	PERCENT INCREASE REQUIRED	0.0	0.0	0.0	0.0	0.0	0.0
21	RRW	ANNUAL BOOKED THERM SALES	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
22	RRW	SALES REV REQUIRED \$/THERM	\$0.5330	\$0.6619	\$0.6216	\$0.2505	\$0.6765	\$0.3505
23	RRW	REVENUE DEFICIENCY \$/THERM	0.0	0.0	0.0	0.0	0.0	0.0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution Street Lighting	Customer		
				Total Company	Access		Delivery	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
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 304-320	CALCULATED	52,043,670	0	52,043,670	0	0	0
7	S	Storage Plant 360-363	CALCULATED	19,575,233	0	19,575,233	0	0	0
8	S	Transmission Plant 365-371	CALCULATED	103,544,395	0	103,544,395	0	0	0
9	S	Distribution Plant							
10	S	Land & Structures 374-375	CALCULATED	96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
11	S	Mains 376	CALCULATED	3,775,184,891	0	3,775,184,891	0	0	0
12	S	Compressor Station Equipment 377	CALCULATED	0	0	0	0	0	0
13	S	Meas & Regulating Station Equip 378-379	CALCULATED	285,986,290	0	285,986,290	0	0	0
14	S	Services 380	CALCULATED	5,447,179,699	5,447,179,699	0	0	0	0
15	S	Meters 381	CALCULATED	477,048,047	0	0	0	0	477,048,047
16	S	Meter Installations 382	CALCULATED	52,631,537	0	0	0	0	52,631,537
17	S	House Regulators & Install 383-384	CALCULATED	151,182,537	151,182,537	0	0	0	0
18	S	Industrial Meas & Reg Station Equip 385	CALCULATED	145,614,455	72,807,227	0	0	0	72,807,227
19	S	Other Property on Cust Premises 386	CALCULATED	0	0	0	0	0	0
20	S	Other Equipment (Street Lighting) 387	CALCULATED	1,521,717	509,787	0	1,011,930	0	0
21	S	Asset Retirement Obligation 388	CALCULATED	65,215,073	0	65,215,073	0	0	0
22	S	Total Distribution Plant	CALCULATED	10,498,076,770	5,724,304,805	4,164,673,568	1,021,319	0	608,077,078
23	S	General Plant E389-E399	CALCULATED	200,812,197	116,163,890	84,514,137	20,726	0	113,444
24	S	Common Plant C389-C399	CALCULATED	102,234,955	15,246,506	16,357,253	2,720	57,691,885	12,936,591
25	S	Intangible Plant E301-E303, E399, C303-C390	CALCULATED	16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
26	S	Total Plant in Service	CALCULATED	10,993,079,074	5,855,998,970	4,442,042,462	1,044,816	70,102,224	623,890,602
27	S								
28	S	Less: Reserve for Depreciation and Amorization	CALCULATED	2,718,471,978	1,288,707,941	1,277,621,837	11,318	36,625,623	115,505,260
29	S								
30	S	Plus: Rate Base Additions							
31	S	Working Capital	CALCULATED	664,819,310	328,100,861	243,498,996	139,563	36,758,575	56,321,315
32	S	Capital Stimulus Adjust (Pro Forma #13)	CALCULATED	0	0	0	0	0	0
33	S	Capital Lease Plt & Reserve Deduct	CALCULATED	96,280	51,288	38,905	9	614	5,464
34	S	Other Rate Base Additions		1,724,917,916	941,492,892	682,274,946	171,705	570,540	100,407,833
35	S	Plus: Rate Base Deductions							
36	S	Customer Advances	CALCULATED	-24,945,102	-14,734,362	-10,210,740	0	0	0
37	S	Unbilled Revenue	CALCULATED	-256,132,009	-136,441,189	-103,496,869	-24,344	-1,633,339	-14,536,269
38	S	Deferred Income Taxes and Credits	CALCULATED	-1,714,531,256	-912,227,766	-694,060,619	-162,620	-10,914,323	-97,165,928
39	S								
40	S	Other Rate Base Deductions							
41	S	TOTAL RATE BASE		8,668,832,235	4,773,532,754	3,282,465,244	1,157,811	58,258,668	553,417,758
42	S								
43	S								
44	S	SUMMARY OF RESULTS							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	RBP	DEVELOPMENT OF RATE BASE							
2	RBP								
3	RBP	GAS PLANT IN SERVICE							
4	RBP								
5	RBP	INTANGIBLE PLANT - G301-G303							
6	RBP	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
7	RBP	Choice Progect	not_used	0	0	0	0	0	0
8	RBP	GSMIS - meter related	not_used	0	0	0	0	0	0
9	RBP	- regulator related	not_used	0	0	0	0	0	0
10	RBP	- appliance safety related	not_used	0	0	0	0	0	0
11	RBP	- Comp Svs related	not_used	0	0	0	0	0	0
12	RBP	- Cust Svs related	not_used	0	0	0	0	0	0
13	RBP	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0
14	RBP								
15	RBP	C303 - INTANGIBLE PLANT - CUST SERVICE							
16	RBP	Customer Service	CUSTSVSX	16,301,302	0	1,127,751	0	12,410,339	2,763,212
17	RBP	Measurement	MRCOST_07	0	0	0	0	0	0
18	RBP	Not Used	not_used	0	0	0	0	0	0
19	RBP	G399.1 Asset Retirement Costs of General Pit	GENPLT	490,552	283,770	206,454	51	0	277
20	RBP	Not Used	not_used	0	0	0	0	0	0
21	RBP	TOTAL ACCOUNTS C303-C390.4,G399		16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
22	RBP								
23	RBP	TOTAL INTANGIBLE PLANT		16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
24	RBP								
25	RBP	PRODUCTION PLANT							
26	RBP	G304-G320 - All Land & Equipment	BALANCE_04	52,043,670	0	52,043,670	0	0	0
27	RBP	Not Used	not_used	0	0	0	0	0	0
28	RBP	TOTAL PRODUCTION PLANT		52,043,670	0	52,043,670	0	0	0
29	RBP								
30	RBP	STORAGE PLANT							
31	RBP	G360-G363 - All Land & Equipment	BALANCE_04	19,575,233	0	19,575,233	0	0	0
32	RBP	Not Used	not_used	0	0	0	0	0	0
33	RBP	TOTAL STORAGE PLANT		19,575,233	0	19,575,233	0	0	0
34	RBP								
35	RBP	TRANSMISSION PLANT							
36	RBP	G365 Land & Land Rights	PEAKHOUR_04	5,421,128	0	5,421,128	0	0	0
37	RBP	G366 Structures & Improvements	PEAKHOUR_04	0	0	0	0	0	0
38	RBP	G367 Mains	PEAKHOUR_04	93,786,847	0	93,786,847	0	0	0
39	RBP	G369 Meas. & Reg. Station Equipment	PEAKHOUR_04	4,336,420	0	4,336,420	0	0	0
40	RBP	TOTAL TRANSMISSION PLANT		103,544,395	0	103,544,395	0	0	0
41	RBP								
42	RBP								
43	RBP								
44	RBP	GAS PLANT IN SERVICE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	RBP								
46	RBP	DISTRIBUTION PLANT							
47	RBP	G374-G375 Land & Structures							
48	RBP	General	DISTPLT	96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
49	RBP	Not Used	not_used	0	0	0	0	0	0
50	RBP	Total Accounts G374-G375		96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
51	RBP								
52	RBP	G376 Mains							
53	RBP	Firm Allocation	PEAKHOUR_04	3,772,391,917	0	3,772,391,917	0	0	0
54	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	2,792,974	0	2,792,974	0	0	0
55	RBP	Not Used	not_used	0	0	0	0	0	0
56	RBP	Total Account G376		3,775,184,891	0	3,775,184,891	0	0	0
57	RBP								
58	RBP	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
59	RBP								
60	RBP	G378-G379 Meas & Regulatory Equipment							
61	RBP	Firm Investment	PEAKHOUR_04	285,986,290	0	285,986,290	0	0	0
62	RBP	Not Used	not_used	0	0	0	0	0	0
63	RBP	Total Account G378-G379		285,986,290	0	285,986,290	0	0	0
64	RBP								
65	RBP	G380 Services							
66	RBP	Firm Allocation	SERVICES_03	5,442,013,091	5,442,013,091	0	0	0	0
67	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	5,166,608	5,166,608	0	0	0	0
68	RBP	Not Used	not_used	0	0	0	0	0	0
69	RBP	Total Account G380		5,447,179,699	5,447,179,699	0	0	0	0
70	RBP								
71	RBP	G381 Meters							
72	RBP	Firm Allocation	SMMETERS_07	477,045,042	0	0	0	0	477,045,042
73	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,005	0	0	0	0	3,005
74	RBP	Not Used	not_used	0	0	0	0	0	0
75	RBP	Total Account G381		477,048,047	0	0	0	0	477,048,047
76	RBP								
77	RBP	G382 Meter Installations							
78	RBP	Firm Allocation	MTRINSTAL_07	52,630,927	0	0	0	0	52,630,927
79	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	609	0	0	0	0	609
80	RBP	Not Used	not_used	0	0	0	0	0	0
81	RBP	Total Account G382		52,631,537	0	0	0	0	52,631,537
82	RBP								
83	RBP								
84	RBP								
85	RBP								
86	RBP								
87	RBP								
88	RBP	GAS PLANT IN SERVICE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution Delivery	Street Lighting	Customer Service	Measurement
				Total Company	Access				
				(1)	(2)	(3)	(4)	(5)	(6)
133	RBP								
134	RBP								
135	RBP	GAS PLANT IN SERVICE CONTINUED							
136	RBP								
137	RBP	GENERAL AND COMMON PLANT							
138	RBP	E390-E398 GENERAL PLANT							
139	RBP	Meter Related	METERPLT	0	0	0	0	0	0
140	RBP	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
141	RBP	Appliance Safety Related	CINST_04	0	0	0	0	0	0
142	RBP	Distribution Delivery	DISTPLTXMTR	200,812,197	116,163,890	84,514,137	20,726	0	113,444
143	RBP	Competitive Service	COMPSSVSWK_04	0	0	0	0	0	0
144	RBP	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
145	RBP	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
146	RBP	Total Accounts E390-E398		200,812,197	116,163,890	84,514,137	20,726	0	113,444
147	RBP								
148	RBP	C389-C399 COMMON PLANT							
149	RBP	ASB Work Related	CINST_04	0	0	0	0	0	0
150	RBP	Meter Plant Related	METERPLT	0	0	0	0	0	0
151	RBP	Meter Reading Related	MRCOST_07	0	0	0	0	0	0
152	RBP	Not Used	not_used	0	0	0	0	0	0
153	RBP	Customer Service Related	CUSTSVSX	75,768,117	0	5,241,765	0	57,683,000	12,843,352
154	RBP	Distribution Delivery Related	DISTPLTXMTR	25,073,523	14,504,288	10,552,482	2,588	0	14,165
155	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
156	RBP	Unassigned	TOTPLT	1,393,316	742,218	563,006	132	8,885	79,075
157	RBP	Total Accounts C389-C399		102,234,955	15,246,506	16,357,253	2,720	57,691,885	12,936,591
158	RBP								
159	RBP	TOTAL GENERAL AND COMMON PLANT		303,047,153	131,410,396	100,871,390	23,446	57,691,885	13,050,035
160	RBP								
161	RBP								
162	RBP	TOTAL GAS PLANT IN SERVICE (101)		10,993,079,074	5,855,998,970	4,442,042,462	1,044,816	70,102,224	623,890,602

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	RBD	LESS: DEPRECIATION RESERVE & AMORT							
2	RBD								
3	RBD	G301-G303 - INTANGIBLE PLANT - RESERVE							
4	RBD	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
5	RBD	Choice Project	not_used	0	0	0	0	0	0
6	RBD	GSMIS - meter related	not_used	0	0	0	0	0	0
7	RBD	- regulator related	not_used	0	0	0	0	0	0
8	RBD	- appliance safety related	not_used	0	0	0	0	0	0
9	RBD	- Comp Svs related	not_used	0	0	0	0	0	0
10	RBD	- Cust Svs related	not_used	0	0	0	0	0	0
11	RBD	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
12	RBD								
13	RBD	C303 - INTANGIBLE PLANT - CUST SERVICE							
14	RBD	Customer Service	CUSTSVSX	9,821,603	0	679,475	0	7,477,281	1,664,847
15	RBD	Measurement	MRCOST_07	0	0	0	0	0	0
16	RBD	Not Used	not_used	0	0	0	0	0	0
17	RBD	G399.1 Asset Retirement Costs of General Pit	GENPLT	0	0	0	0	0	0
18	RBD	Not Used	not_used	0	0	0	0	0	0
19	RBD	TOTAL ACCOUNTS C303-C390.4,G399		9,821,603	0	679,475	0	7,477,281	1,664,847
20	RBD								
21	RBD	TOTAL INTANGIBLE PLANT		9,821,603	0	679,475	0	7,477,281	1,664,847
22	RBD								
23	RBD	PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,077,402	0	56,077,402	0	0	0
24	RBD								
25	RBD	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,476,790	0	9,476,790	0	0	0
26	RBD								
27	RBD	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	50,246,121	0	50,246,121	0	0	0
28	RBD								
29	RBD	DISTRIBUTION PLANT RESERVE							
30	RBD	G374-G375 Land & Structures Reserve	PLT_3745	432,406	235,779	171,539	42	0	25,046
31	RBD								
32	RBD	G376 Mains Reserve							
33	RBD	Firm Allocation	PEAKHOUR_04	1,017,890,245	0	1,017,890,245	0	0	0
34	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	759,994	0	759,994	0	0	0
35	RBD	Not Used	not_used	0	0	0	0	0	0
36	RBD	Total Account G376		1,018,650,239	0	1,018,650,239	0	0	0
37	RBD								
38	RBD	G377 Compressor Station Equip Reserve	DISTPLTXMTR						
39	RBD								
40	RBD	G378-G379 Meas & Regulatory Equip Reserve							
41	RBD	Firm Investment	PEAKHOUR_04	93,669,010	0	93,669,010	0	0	0
42	RBD	Not Used	not_used	0	0	0	0	0	0
43	RBD	Total Account G378-G379		93,669,010	0	93,669,010	0	0	0
44	RBD	DEPRECIATION RESERVE & AMORT CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	Measurement
				Total Company	Access	Delivery	Street Lighting	Service	
				(1)	(2)	(3)	(4)	(5)	(6)
45	RBD								
46	RBD	DISTRIBUTION PLANT CONTINUED							
47	RBD								
48	RBD	G380 Services Reserve							
49	RBD	Firm Allocation	SERVICESR_03	1,126,944,013	1,126,944,013	0	0	0	0
50	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	2,349,910	2,349,910	0	0	0	0
51	RBD	Not Used	not_used	0	0	0	0	0	0
52	RBD	Total Account G380		1,129,293,923	1,129,293,923	0	0	0	0
53	RBD								
54	RBD	G381 Meters Reserve							
55	RBD	Firm Allocation	SMMETERSR_07	61,006,069	0	0	0	0	61,006,069
56	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	1,948	0	0	0	0	1,948
57	RBD	Not Used	not_used	0	0	0	0	0	0
58	RBD	Total Account G381		61,008,018	0	0	0	0	61,008,018
59	RBD								
60	RBD	G382 Meter Installations Reserve							
61	RBD	Firm Allocation	MTRINSTALR_07	33,652,945	0	0	0	0	33,652,945
62	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	279	0	0	0	0	279
63	RBD	Not Used	not_used	0	0	0	0	0	0
64	RBD	Total Account G382		33,653,224	0	0	0	0	33,653,224
65	RBD								
66	RBD	G383 House Regulators & Installation Reserve							
67	RBD	Firm Allocation - Regulators - G383	HOUSEREGR_03	25,030,964	25,030,964	0	0	0	0
68	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	4,827	4,827	0	0	0	0
69	RBD	Not Used	not_used	0	0	0	0	0	0
70	RBD	Total Account G383		25,035,791	25,035,791	0	0	0	0
71	RBD								
72	RBD	G384 House Regulators & Installation Reserve		0	0	0	0	0	0
73	RBD	Firm Allocation - Installation - G384	HSEREGINSTR_03	58,406,745	58,406,745	0	0	0	0
74	RBD	G384 CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	1,006	1,006	0	0	0	0
75	RBD	Total Account G384		58,407,752	58,407,752	0	0	0	0
76	RBD	G385 Industrial Meas and Regul Sta Equip Reserve							
77	RBD	Firm Allocation - Regulators	LRGREGR_03	12,236,618	12,236,618	0	0	0	0
78	RBD	Firm Allocation - Meters	LRGMTRR_07	12,236,618	0	0	0	0	12,236,618
79	RBD	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	295,977	295,977	0	0	0	0
80	RBD	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	295,977	0	0	0	0	295,977
81	RBD	Not Used	not_used	0	0	0	0	0	0
82	RBD	Total Account G385		25,065,190	12,532,595	0	0	0	12,532,595
83	RBD								
84	RBD	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
85	RBD	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	0	0	0	0	0	0
86	RBD	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	0	0	0	0	0	0
87	RBD								
88	RBD	TOTAL DISTRIBUTION PLANT RESERVE		2,445,215,554	1,225,505,840	1,112,490,788	42	0	107,218,883

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					Customer Service	Measurement
				Total Company	Access	Delivery	Street Lighting			
				(1)	(2)	(3)	(4)	(5)	(6)	
89	RBD									
90	RBD	DEPRECIATION RESERVE & AMORT CONTINUED								
91	RBD									
92	RBD	GENERAL AND COMMON PLANT RESERVE								
93	RBD									
94	RBD	E390-E398 GENERAL PLANT - RESERVE								
95	RBD	Meter Related	METERPLT	0	0	0	0	0	0	
96	RBD	Regulator Plant Related	PLT_3834	0	0	0	0	0	0	
97	RBD	Appliance Safety Related	CINST_04	0	0	0	0	0	0	
98	RBD	Distribution Delivery	DISTPLTXMTR	94,949,830	54,925,656	39,960,735	9,800	0	53,640	
99	RBD	Competitive Service	COMPSSVSWK_04	0	0	0	0	0	0	
100	RBD	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0	
101	RBD	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0	
102	RBD	Total Accounts E390-E398		94,949,830	54,925,656	39,960,735	9,800	0	53,640	
103	RBD									
104	RBD	C389-C399 COMMON PLANT								
105	RBD	ASB Work Related	CINST_04	0	0	0	0	0	0	
106	RBD	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	
107	RBD	Not Used	not_used	0	0	0	0	0	0	
108	RBD	Customer Service Related	CUSTSVSX	38,276,434	0	2,648,028	0	29,140,219	6,488,187	
109	RBD	Distribution Delivery Related	DISTPLTXMTR	13,134,595	7,597,973	5,527,846	1,356	0	7,420	
110	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	
111	RBD	Unassigned	TOTPLT	1,273,650	678,472	514,652	121	8,122	72,284	
112	RBD	Total Accounts C389-C399 Reserve		52,684,679	8,276,445	8,690,526	1,477	29,148,341	6,567,890	
113	RBD									
114	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		2,718,471,978	1,288,707,941	1,277,621,837	11,318	36,625,623	115,505,260	
115	RBD									
116	RBD									
117	RBD	NET GAS PLANT IN SERVICE		8,274,607,096	4,567,291,030	3,164,420,625	1,033,497	33,476,602	508,385,342	
118	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0	

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
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	Materials and Supplies Excl Fuel Stock	PSTDPLT	59,382,049	31,847,963	24,145,283	5,682	0	3,383,121
7	RBO	Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
8	RBO	Gas Stored Underground	not_used	0	0	0	0	0	0
9	RBO	Cash (lead/lag)	EXPENDITURES	605,321,561	296,196,284	219,311,794	133,855	36,751,550	52,928,077
10	RBO	Prepayments/Working Funds	EXPENDITURES	115,700	56,614	41,919	26	7,025	10,117
11	RBO	Total Working Capital		664,819,310	328,100,861	243,498,996	139,563	36,758,575	56,321,315
12	RBO	CEF-EC Adjustment	not_used	0	0	0	0	0	0
13	RBO	CEF-EV Adjustment	not_used	0	0	0	0	0	0
14	RBO	Net Plant Adds - Distribution	DISTPLT	1,583,894,314	863,652,841	628,343,927	154,091	0	91,743,454
15	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0
16	RBO	Plant Held for Future Use	TOTPLT	96,280	51,288	38,905	9	614	5,464
17	RBO	Net Plant Adds - General & Other	TOTPLTNET	141,023,603	77,840,051	53,931,020	17,614	570,540	8,664,379
18	RBO	TOTAL ADDITIONS TO RATE BASE		2,389,833,506	1,269,645,041	925,812,847	311,277	37,329,728	156,734,612
19	RBO								
20	RBO	PLUS: DEDUCTIONS TO RATE BASE							
21	RBO								
22	RBO	Customer Advances for Construction	MAIN_SERV	-24,945,102	-14,734,362	-10,210,740	0	0	0
23	RBO	IAP Adjustment	not_used	0	0	0	0	0	0
24	RBO	GSMP II EXT Adjustment	TOTPLT	-256,132,009	-136,441,189	-103,496,869	-24,344	-1,633,339	-14,536,269
25	RBO	Deferred Income Taxes and Credits							
26	RBO	ADIT Test/Post year	TOTPLT	0	0	0	0	0	0
27	RBO	Liberalized Depreciation	TOTPLT	35,377,684	18,845,647	14,295,283	3,362	225,601	2,007,791
28	RBO	Liberalized Depreciation - Production	BALANCE_04	-1,955,963	0	-1,955,963	0	0	0
29	RBO	Cost of Removal	TOTPLT	9,569,770	5,097,804	3,866,917	910	61,026	543,114
30	RBO	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
31	RBO	Computer Software	TOTPLT	0	0	0	0	0	0
32	RBO	Capitalized Interest	TOTPLTNET	-160,793	-88,752	-61,491	-20	-651	-9,879
33	RBO	NJ Corporate Business Tax	STATEINCTAX	4,194,912	2,296,594	1,597,975	552	33,046	266,745
34	RBO	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	-1,761,556,867	-938,379,059	-711,803,340	-167,424	-11,233,345	-99,973,699
35	RBO	Total Deferred Income Taxes and Credits		-1,714,531,256	-912,227,766	-694,060,619	-162,620	-10,914,323	-97,165,928
36	RBO								
37	RBO	TOTAL DEDUCTIONS TO RATE BASE		-1,995,608,367	-1,063,403,317	-807,768,228	-186,964	-12,547,662	-111,702,197
38	RBO								
39	RBO								
40	RBO	TOTAL RATE BASE		8,668,832,235	4,773,532,754	3,282,465,244	1,157,811	58,258,668	553,417,758

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					Customer Service	Measurement
				Total Company	Access	Delivery	Street Lighting			
				(1)	(2)	(3)	(4)	(5)	(6)	
1	REV	OPERATING REVENUES								
2	REV									
3	REV	SALES REVENUES								
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,384,888,295	682,544,686	514,275,876	389,635	78,793,260	108,884,838	
5	REV	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0	
6	REV	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0	
7	REV	TOTAL SALES OF GAS		1,384,888,295	682,544,686	514,275,876	389,635	78,793,260	108,884,838	
8	REV									
9	REV	OTHER OPERATING REVENUES								
10	REV	G487-Forfeited Discounts	REVLATEP	1,447,215	493,590	772,544	0	39,084	141,996	
11	REV	G488-Miscellaneous Service Revenues	COMPSSWK_04	40,880,111	0	40,880,111	0	0	0	
12	REV	G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0	
13	REV	G493-Rent from Gas Property	TOTPLT	0	0	0	0	0	0	
14	REV	G495-Other Gas Revenues								
15	REV	Miscellaneous Gas Revenues	TOTREV	19,473,704	9,281,467	7,634,218	5,295	1,071,213	1,481,511	
16	REV	Peak Shaving Revenues	BALANCE_04	5,886,006	0	5,886,006	0	0	0	
17	REV	Not Used	not_used	0	0	0	0	0	0	
18	REV	Not Used	not_used	0	0	0	0	0	0	
19	REV	TOTAL OTHER OPERATING REV		67,687,036	9,775,057	55,172,879	5,295	1,110,298	1,623,507	
20	REV									
21	REV	OTHER REVENUE SOURCES								
22	REV	Not Used	not_used	0	0	0	0	0	0	
23	REV	Not Used	not_used	0	0	0	0	0	0	
24	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	
25	REV									
26	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	
27	REV									
28	REV	TOTAL OPERATING REVENUES		1,452,575,331	692,319,743	569,448,755	394,929	79,903,557	110,508,346	

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Street Lighting	Customer Service	Measurement	
				Total Company	Access				Delivery
				(1)	(2)	(3)	(4)	(5)	(6)
1	E	OPERATION & MAINTENANCE EXPENSE							
2	E								
3	E	MANUFACTURED GAS PRODUCTION EXPENSE							
4	E	G710-G718 Production Expenses Incl Labor	BALANCE_04	281,982	0	281,982	0	0	0
5	E	G722-G736 Gas Raw Materials	BALANCE_04	29,792,635	0	29,792,635	0	0	0
6	E	G739-G745 Operation & Maintenance Exp	BALANCE_04	1,832,256	0	1,832,256	0	0	0
7	E	Not Used	not_used	0	0	0	0	0	0
8	E	TOTAL MANUFACTURED GAS PRODUCTION EXP		31,906,873	0	31,906,873	0	0	0
9	E								
10	E	OTHER GAS SUPPLY EXPENSE							
11	E	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
12	E	G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0	0
13	E	G805 Other Gas Purchases	not_used	0	0	0	0	0	0
14	E	G808.1,..2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0
15	E	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
16	E	G813 Other Gas Supply Expenses							
17	E	Supply Related	not_used	0	0	0	0	0	0
18	E	Distribution Related	TRANSPORT_04	72		72			
19	E	TOTAL OTHER GAS SUPPLY EXPENSE		72		72			
20	E	TOTAL GAS PRODUCTION AND SUPPLY		31,906,945	0	31,906,945	0	0	0
21	E								
22	E	OTHER STORAGE EXPENSE							
23	E	G840-G842 Operation	BALANCE_04	8,906	0	8,906	0	0	0
24	E	G843 Maintenance	BALANCE_04	2,705,699		2,705,699			
25	E	TOTAL OTHER STORAGE EXPENSE		2,714,605	0	2,714,605	0	0	0
26	E								
27	E	TRANSMISSION EXPENSES							
28	E	G850-G867 Transmission Exp	TRANPLT	2,593,507		2,593,507			
29	E	TOTAL TRANSMISSION EXPENSE		2,593,507	0	2,593,507	0	0	0
30	E								
31	E	DISTRIBUTION EXPENSES							
32	E	Operation							
33	E	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
34	E	G871 Load Dispatching	TRANSPORT_04	5,839,316	0	5,839,316	0	0	0
35	E	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0
36	E	G874 Mains & Services	MAIN_SERV	20,733,577	12,246,734	8,486,843	0	0	0
37	E	G875 Meas & Reg Station - General	PLT_3789	2,497,019	0	2,497,019	0	0	0
38	E	G876 Meas & Reg Station - Industrial	PLT_3789	7,594	0	7,594	0	0	0
39	E	G877 Meas & Reg Station - City Gate	PLT_3789	514,539	0	514,539	0	0	0
40	E	G878 Meter & House Reg	PLT_3814	11,492,061	2,551,763	0	0	0	8,940,298
41	E	G879 Customer Installations							
42	E	- Customer Installations	CINST_04	17,355,157	0	17,355,157	0	0	0
43	E	- Competitive Services by ASB	COMPVSWK_04	0	0	0	0	0	0
44	E	OPERATION & MAINTENANCE EXPENSE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution	Distribution	Street Lighting	Customer	Measurement
					Access	Delivery		Service	
				(1)	(2)	(3)	(4)	(5)	(6)
89	E	G904 Uncollectible Accounts	EXP_904	26,046,715	12,840,193	9,675,567	0	1,482,374	2,048,580
90	E	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
91	E	TOTAL CUSTOMER ACCTS EXPENSE		98,759,541	12,840,193	12,388,188	0	58,473,292	15,057,869
92	E								
93	E	CUSTOMER SERVICE & INFO EXPENSES							
94	E	G907 & 908 - Customer Service & Information							
95	E	- Billing	BILLING_06	37,379	0	0	0	37,379	0
96	E	- Acct Maint related	ACCTMAINT_06	746,413	0	0	0	746,413	0
97	E	- Utility work related	UTILWORK_04	1,684,915	0	1,684,915	0	0	0
98	E	- Remaining	ACCTMAINT_06	0	0	0	0	0	0
99	E	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0
100	E	G910 - Misc Cust Service & Info							
101	E	- Utility work related	UTILWORK_04	911,953	0	911,953	0	0	0
102	E	- Remaining	ACCTMAINT_06	653,558				653,558	
103	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		4,034,218	0	2,596,868	0	1,437,350	0
104	E								
105	E	SALES EXPENSES							
106	E	G912 - Demonstrating and Selling	UTILWORK_04	88,423	0	88,423	0	0	0
107	E	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
108	E	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0
109	E								
110	E	SALES EXPENSES TOTAL (ACCT 916)		88,423	0	88,423	0	0	0
111	E								
112	E	TOTAL OPER & MAINT EXCL A&G		242,970,637	39,248,158	110,189,676	199,225	59,910,641	33,422,938
113	E								
114	E	ADMINISTRATIVE & GENERAL EXPENSE							
115	E	G920 A&G Salaries	LABOR	6,954,680	641,530	3,827,366	3,233	1,587,418	895,133
116	E	G921 Office Supplies & Exp	LABOR	652,569	60,196	359,128	303	148,950	83,992
117	E	G923 Outside Services Employed							
118	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
119	E	- Remaining	TOMXFUEL904	61,043,177	8,962,544	22,727,943	70,246	19,103,492	10,178,952
120	E	G924 Property Insurance	TOTPLT	296,480	157,935	119,801	28	1,891	16,826
121	E	G925 Injuries & Damages	LABOR	15,351,785	1,416,115	8,448,541	7,136	3,504,073	1,975,921
122	E	G926 Employee Pension & Benefits							
123	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
124	E	- Remaining	LABOR	-60,778,346	-5,606,456	-33,448,121	-28,250	-13,872,767	-7,822,751
125	E	G928 Regulatory Comm Exp	TRANSPORT_04	5,147,284	0	5,147,284	0	0	0
126	E	G929 Duplicate Charges - credit	INTRAREV	764,611	196,940	509,867	0	15,804	42,000
127	E	G930.1 General Advertising Expenses	TRANSPORT_04	1,968,152	0	1,968,152	0	0	0
128	E	G930.2 Misc General Expenses	TRANSPORT_04	3,638,524	0	3,638,524	0	0	0
129	E	G931 Rents	AGEXP	3,713,155	617,692	1,409,271	5,584	1,111,529	569,079
130	E	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0
131	E	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
132	E	Not Used	not_used	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	Distribution					
				Total Company	Access	Delivery	Street Lighting	Customer Service	Measurement
133	E	TOTAL A&G EXPENSE		(1) 38,752,071	(2) 6,446,494	(3) 14,707,756	(4) 58,280	(5) 11,600,390	(6) 5,939,152
134	E								
135	E	TOTAL OPERATION & MAINTENANCE EXPENSES		281,722,708	45,694,652	124,897,432	257,504	71,511,031	39,362,089
136	E	G890 Meas & Reg Station - Industrial	PLT_3789	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					
				Total Company	Access	Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES							
2	DE								
3	DE	G403 DEPRECIATION EXPENSE							
4	DE	Production Plant	BALANCE_04	1,670	0	1,670	0	0	0
5	DE	Storage Plant	BALANCE_04	114,612	0	114,612	0	0	0
6	DE	Transmission Plant	TRANPLT	1,172,631	0	1,172,631	0	0	0
7	DE	Distribution Plant	DISTPLT	182,874,076	99,716,069	72,547,653	17,791	0	10,592,562
8	DE	General and Common Plant	COMGENPLT	19,528,227	8,468,029	6,500,109	1,511	3,717,640	840,939
9	DE	Not Used	not_used	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		203,691,216	108,184,098	80,336,675	19,302	3,717,640	11,433,501
11	DE								
12	DE	G404.3 AMORT OF OTHER LIMITED TERM PLANT							
13	DE	Customer Service related	CUSTSVSX	1,194,362	0	82,628	0	909,279	202,455
14	DE	AWMS	DISTPLT	0	0	0	0	0	0
15	DE	Distribution	DISTPLT	1,127,553	614,823	447,310	110	0	65,311
16	DE	Metering	METERPLT	29,719	0	0	0	0	29,719
17	DE	All Other	PSTDPLT	0	0	0	0	0	0
18	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		2,351,634	614,823	529,938	110	909,279	297,484
19	DE								
20	DE	G407 AMORT OF PROPERTY LOSSES							
21	DE	Remediation Adjustment Clause	not_used	0	0	0	0	0	0
22	DE	Excess Cost of Removal	TOTPLT						
23	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0
24	DE								
25	DE	TOTAL AMORTIZATION EXPENSE		2,351,634	614,823	529,938	110	909,279	297,484
26	DE								
27	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		206,042,850	108,798,921	80,866,612	19,412	4,626,919	11,730,985

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION		Distribution		Customer		Measurement
			BASIS	Total Company	Access	Delivery	Street Lighting	Service	
			(1)	(2)	(3)	(4)	(5)	(6)	
1	EO	OTHER OPERATING EXPENSES							
2	EO								
3	EO	G408 TAXES OTHER THAN INCOME TAXES							
4	EO	Payroll	LABOR	-2,034	-188	-1,119	-1	-464	-262
5	EO	TEFA	TEFA_04	0	0	0	0	0	0
6	EO	Real Estate Taxes	TOTPLT	-13,552,354	-7,219,321	-5,476,185	-1,288	-86,423	-769,137
7	EO	State Unemploy Insur (SUI) Tax	LABOR	0	0	0	0	0	0
8	EO	Fed Insur Contr & UnempTax	LABOR	-60,481	-5,579	-33,284	-28	-13,805	-7,784
9	EO	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	0	0	0	0	0	0
10	EO	FICA	LABOR	-10,865,853	-1,002,313	-5,979,800	-5,051	-2,480,151	-1,398,539
11	EO	Miscellaneous State and Municipal Tax	TOTPLT	0	0	0	0	0	0
12	EO	Federal Environmental Tax	PSTDPLT	0.0	0.0	0.0	0.0	0.0	0.0
13	EO	TOTAL TAXES OTHER THAN INCOME		-24,480,722	-8,227,401	-11,490,389	-6,368	-2,580,842	-2,175,722
14	EO								
15	EO	PROFORMA EXPENSE ADJUSTMENTS							
16	EO	Amortization of CEF-EC Program Regulatory Assets		0	0	0	0	0	0
17	EO	Amortization of CEF-EV Program Regulatory Assets		0	0	0	0	0	0
18	EO	BGS Administrative Expense Adjustment		0	0	0	0	0	0
19	EO	CIP Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
20	EO	Deferred Compensation & Severance Expense	LABOR	-682,298	-62,938	-375,489	-317	-155,736	-87,818
21	EO	Gas Bad Debt Adjustment	not_used	0	0	0	0	0	0
22	EO	TAC Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
23	EO	Tax Bad Debt Adjustment	SALESREV	4,884,054	2,407,115	1,813,685	1,374	277,878	384,002
24	EO	TSG-NF Gas Margin Reset	not_used	0	0	0	0	0	0
25	EO	Wage Increases (Rate Year)	LABOR	6,746,929	622,366	3,713,035	3,136	1,539,999	868,394
26	EO	Payroll Taxes (Rate Year)	LABOR	463,867	42,789	255,280	216	105,879	59,704
27	EO	Interest Synchronization	TOTPLTNET	-1,266,764	-699,209	-484,443	-158	-5,125	-77,829
28	EO	- add'l tax effects on rev req	TOTPLTNET	-495,322	-273,400	-189,424	-62	-2,004	-30,432
29	EO	Pension & Fringe Benefit (Rate Year)	LABOR	15,610,563	1,439,986	8,590,955	7,256	3,563,139	2,009,228
30	EO	Adj #5 - Gas COLI Interest Expense	LABOR	0	0	0	0	0	0
31	EO	- add'l tax effects on rev req	LABOR	0	0	0	0	0	0
32	EO	Postage	CUSTACCTS	0	0	0	0	0	0
33	EO	BPU / Rate Counsel Assessment	TRANSPORT_04	0	0	0	0	0	0
34	EO	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0
35	EO	Gains / Losses Normalization	TOTPLT	-207,450	-110,508	-83,826	-20	-1,323	-11,773
36	EO	- add'l tax effects on rev req	TOTPLT	-81,116	-43,210	-32,777	-8	-517	-4,604
37	EO	Test Year Corrections	TOTPLT	0	0	0	0	0	0
38	EO	Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
39	EO	Real Estate Tax Increases (Rate Year)	TOTPLT	-328,894	-175,201	-132,898	-31	-2,097	-18,666
40	EO	Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
41	EO	Insurance Premium Increases (Rate Year)	TOTPLT	262,863	140,027	106,217	25	1,676	14,918
42	EO	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0
43	EO	Test Year Amortization Adjustments	TOTPLT	-5,932,749	-3,160,368	-2,397,283	-564	-37,833	-336,702
44	EO	Adj #11 - TSGNF Margin Sharing	not_used	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	Measurement
				Total Company	Access	Delivery	Street Lighting	Service	
				(1)	(2)	(3)	(4)	(5)	(6)
45	EO	Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	0	0	0	0	0	0
46	EO	Capital Stimulus Revenue	DISTPLT	0	0	0	0	0	0
47	EO	ASB Margin	TOTPLT	14,761,516	7,863,441	5,964,779	1,403	94,133	837,761
48	EO	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
49	EO	Other Regulatory Asset / Liability Amortizations	TOTPLT	0	0	0	0	0	0
50	EO	Rate Case Expenses	TOTPLT	150,424	80,131	60,783	14	959	8,537
51	EO	Tax - Repair Allowance	DISTPLT	0	0	0	0	0	0
52	EO	Tax - Flow Through Items	DISTPLT	0	0	0	0	0	0
53	EO	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0
54	EO	Recovery of Credit Card Fees	CUSTSVSX	0	0	0	0	0	0
55	EO	Adj #20 - Vacation Accrual	LABOR	0	0	0	0	0	0
56	EO	Energy Strong II / IAP Revenue Adjustment	TOTPLT						
57	EO	Depreciation Rate Change	DEPREXP	71,386,007	37,914,403	28,154,942	6,765	1,302,891	4,007,006
58	EO	TOTAL PROFORMA EXPENSE ADJUSTMENTS		105,999,447	46,052,558	45,364,074	19,367	6,848,045	7,715,403
59	EO								
60	EO	TOTAL OTHER OPERATING EXPENSES		81,518,725	37,825,157	33,873,685	12,999	4,267,203	5,539,681
61	EO	COLI Interest Expense Recovery	LABOR	727,815	67,137	400,538	338	166,125	93,677

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	TI	DEVELOPMENT OF INCOME TAXES							
2	TI								
3	TI	TOTAL OPERATING REVENUES	CALCULATED	1,452,575,331	692,319,743	569,448,755	394,929	79,903,557	110,508,346
4	TI	LESS:							
5	TI	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	281,722,708	45,694,652	124,897,432	257,504	71,511,031	39,362,089
6	TI	DEPRECIATION & AMORTIZATION EXPENSE	CALCULATED	206,042,850	108,798,921	80,866,612	19,412	4,626,919	11,730,985
7	TI	OTHER OPERATING EXPENSES	CALCULATED	81,518,725	37,825,157	33,873,685	12,999	4,267,203	5,539,681
8	TI	NET OPERATING INCOME BEFORE TAXES		883,291,047	500,001,013	329,811,026	105,014	-501,596	53,875,590
9	TI	LESS:							
10	TI	G427 - G431 INTEREST CHARGES	TOTPLTNET	100,820,068	55,649,119	38,556,163	12,592	407,888	6,194,306
11	TI	TOTAL OPERATING INCOME BEFORE TAXES		782,470,979	444,351,894	291,254,863	92,422	-909,484	47,681,284
12	TI								
13	TI	TAX ADJUSTMENTS - FEDERAL							
14	TI								
15	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	56,782	31,342	21,715	7	230	3,489
16	TI	Injuries and Damages ;		0	0	0	0	0	0
17	TI	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	52,256	28,843	19,984	7	211	3,211
18	TI	Capitalized interest-Section 263A	TOTPLT	416,892	222,078	168,456	40	2,658	23,660
19	TI	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	-1,095,802	-604,844	-419,062	-137	-4,433	-67,325
20	TI	Deduction for New Network Meter Equipment		0	0	0	0	0	0
21	TI	Defer Dividend Equivalents/Restricted Stock-Temp.		0	0	0	0	0	0
22	TI	Deferred Depreciation on CIP II	TOTPLT	8,262	4,401	3,338	1	53	469
23	TI	Deferred Return on CIP II	TOTPLT	18,055	9,618	7,296	2	115	1,025
24	TI	Diesel Fuel Credit		0	0	0	0	0	0
25	TI	Environmental Accrual		0	0	0	0	0	0
26	TI	FIN48 Reg Asset Reversal		0	0	0	0	0	0
27	TI	FIN48 Services Allocation		0	0	0	0	0	0
28	TI	GainState LILOAudit Refunds not yet received		0	0	0	0	0	0
29	TI	LCAPP		0	0	0	0	0	0
30	TI	Legal Reserves (c & nc)	TOTPLTNET	-418,012	-230,728	-159,858	-52	-1,691	-25,682
31	TI	Material Supplies & Reserves	TOTPLT	78,535	41,836	31,734	7	501	4,457
32	TI	Misc Adj - Permanent		0	0	0	0	0	0
33	TI	Miscellaneous		0	0	0	0	0	0
34	TI	Partnership income/loss per K-1		0	0	0	0	0	0
35	TI	Performance Incentive Plan Adjustment	TOTPLTNET	-455,695	-251,528	-174,269	-57	-1,844	-27,998
36	TI	RAC-Environmental Cleanup Costs		0	0	0	0	0	0
37	TI	Repair Allow Deferral Carrying Charges		0	0	0	0	0	0
38	TI	SBC-Societal Benefits Clause		0	0	0	0	0	0
39	TI	Stock Based Compensation	TOTPLTNET	-325,229	-179,515	-124,376	-41	-1,316	-19,982
40	TI	TAX ADJUSTMENTS - FEDERAL CONTINUED		0	0	0	0	0	0
41	TI	Uncollectible Accounts		0	0	0	0	0	0
42	TI	Utility Commodity Costs		0	0	0	0	0	0
43	TI	Additional Expenses on Rental Property	TOTPLT	0	0	0	0	0	0
44	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0
46	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
47	TI	Amortization of Limited-Term Utility Plant	TOTPLT	-14	-7	-6	0	0	-1
48	TI	Amortization of Reacquisition of Pref Stock	TOTPLT	7,787	4,148	3,146	1	50	442
49	TI	CECL Reserve	not_used	0	0	0	0	0	0
50	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	0
51	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	0
52	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0
53	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
54	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
55	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
56	TI	Company Owned Life Insurance - Book	LABOR	-352,245	-32,493	-193,851	-164	-80,401	-45,337
57	TI	Company Owned Life Insurance - Tax	LABOR	-14,570	-1,344	-8,018	-7	-3,326	-1,875
58	TI	COVID Deferrals	not_used	0	0	0	0	0	0
59	TI	Current SHARE -- FT	DEPREXP	-21,771,486	-11,563,231	-8,586,766	-2,063	-397,359	-1,222,067
60	TI	Customer Advances	TOTPLTNET	294,687	162,657	112,696	37	1,192	18,105
61	TI	Customer Connection Fees (Contributions in Aid of Constructi	TOTPLTNET	0	0	0	0	0	0
62	TI	Deduction for Retention Payments (c)	LABOR	-4,379	-404	-2,410	-2	-999	-564
63	TI	Deferred Employer ER FICA	LABOR	-5,798,258	-534,856	-3,190,953	-2,695	-1,323,463	-746,291
64	TI	Diesel Fuel Tax Credit	TOTPLT	928	494	375	0	6	53
65	TI	Entertainment (100%)	LABOR	36,298	3,348	19,976	17	8,285	4,672
66	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
67	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
68	TI	Injuries & Damages - FT	TOTPLT	1,044,758	556,541	422,162	99	6,662	59,293
69	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
70	TI	Plant Related	DEPREXP	-61,904,159	-32,878,422	-24,415,262	-5,866	-1,129,835	-3,474,776
71	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
72	TI	Qualified Transportation Fringe	LABOR	139,386	12,858	76,708	65	31,815	17,940
73	TI	R & D Credits CF	not_used	0	0	0	0	0	0
74	TI	R&D Credit - Fed	TOTPLT	-75,718	-40,335	-30,596	-7	-483	-4,297
75	TI	R&D Expenditure	TOTPLT	-16,866	-8,984	-6,815	-2	-108	-957
76	TI	Rabbi Trust	not_used	0	0	0	0	0	0
77	TI	RE - Lease Liability	TOTPLT	-519,350	-276,657	-209,857	-49	-3,312	-29,475
78	TI	RE - ROU Lease Asset	TOTPLT	594,984	316,947	240,419	57	3,794	33,767
79	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
80	TI	Severance Pay (nc)	LABOR	121,791	11,235	67,025	57	27,799	15,676
81	TI	State NOL CF (c)	DEPREXP	7,732,062	4,106,638	3,049,558	733	141,121	434,013
82	TI	Tax Net Bad Debt Writeoffs - FT	TOTPLT	-81,087	-43,195	-32,765	-8	-517	-4,602
83	TI	Unicap book/tax inventory FS	not_used	0	0	0	0	0	0
84	TI	Unrealized G/L on Equity Securities	TOTPLT	142,148	75,722	57,439	14	906	8,067
85	TI	Credits & Adjustments	TOTPLT	0	0	0	0	0	0
86	TI	Repair Allowance	TOTPLT	0	0	0	0	0	0
87	TI	Uncollectible Accounts - Writeoff	EXP_904	0	0	0	0	0	0
88	TI	Injuries and Damages	TOTPLT	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	
133	TI								
134	TI	DEVELOPMENT OF INCOME TAXES CONTINUED							
135	TI								
136	TI	TAX ADJUSTMENTS - STATE							
137	TI	Reverse TEFA	TEFA_04	0	0	0	0	0	
138	TI	Federal Depreciation Reversal	TOTPLT	64,677,176	34,453,448	26,134,512	6,147	412,443	
139	TI	State Tax Depreciation	DEPREXP	37,759,415	20,054,710	14,892,472	3,578	689,160	
140	TI	Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0	0	
141	TI	NOL Utilization	TOTPLTNET	0	0	0	0	0	
142	TI	TOTAL TAX ADJUSTMENTS - STATE		102,436,591	54,508,158	41,026,985	9,725	1,101,603	
143	TI								
144	TI	TAXABLE NET INCOME - STATE		840,759,145	460,291,616	320,271,787	110,535	6,623,180	
145	TI	State Tax Liability		75,668,323	41,426,245	28,824,461	9,948	596,086	
146	TI	Prior Year Adjustment & State Credit	TOTPLTNET	0	0	0	0	0	
147	TI	TOTAL STATE INCOME TAX LIABILITY		75,668,323	41,426,245	28,824,461	9,948	596,086	
148	TI								
149	TI	TAXABLE NET INCOME - FEDERAL		662,654,232	364,357,213	250,420,341	90,862	4,925,491	
150	TI	Federal Tax Liability		139,157,389	76,515,015	52,588,272	19,081	1,034,353	
151	TI	Prior Yr & Oth Adjustments	TOTPLTNET	0	0	0	0	0	
152	TI	Not Used	not_used	0	0	0	0	0	
153	TI	TOTAL FEDERAL INCOME TAX LIABILITY		139,157,389	76,515,015	52,588,272	19,081	1,034,353	
154	TI								
155	TI	TOTAL INCOME TAX EXPENSE		214,825,712	117,941,260	81,412,733	29,029	1,630,439	
156	TI								
157	TI	TAX RATES							
158	TI	FEDERAL TAX RATE - CURRENT		21.000%					
159	TI	NEW JERSEY CORP BUSINESS TAX RATE		9.000%					
160	TI	CUSTOMER ACCT UNCOLLECTIBLE RATE		0.000%					
161	TI	EFFECTIVE TAX RATE		28.110%					
162	TI	COMPOSITE RATE		28.110%					
163	TI	1 - EFFECTIVE TAX RATE		71.89000%					
164	TI								
165	TI	DEVELOPMENT OF OPERATING INCOME ADJUSTED							
166	TI								
167	TI	G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
168	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	
169	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	
170	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	
171	TI	Amortization of Limited-Term Utility Plant	TOTPLT	14	7	6	0	0	
172	TI	Bankruptcies and Accum Provision for Rent Receivable	TOTPLT	-31,746	-16,911	-12,828	-3	-202	
173	TI	Casualty Loss Deferred O&M	TOTPLTNET	1,095,802	604,844	419,062	137	4,433	
174	TI	CECL Reserve	not_used	0	0	0	0	0	
175	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	
176	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
177	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0
178	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
179	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
180	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
181	TI	COVID Deferrals	not_used	0	0	0	0	0	0
182	TI	Current SHARE -- FT	DEPREXP	5,506,769	2,924,745	2,171,893	522	100,506	309,103
183	TI	Customer Advances	TOTPLTNET	-294,687	-162,657	-112,696	-37	-1,192	-18,105
184	TI	Deduction for Retention Payments (c)	LABOR	4,379	404	2,410	2	999	564
185	TI	Deferred Employer ER FICA	LABOR	5,798,258	534,856	3,190,953	2,695	1,323,463	746,291
186	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
187	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
188	TI	Injuries & Damages - FT	TOTPLT	-264,256	-140,769	-106,780	-25	-1,685	-14,997
189	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
190	TI	Medicare Subsidy	not_used	0	0	0	0	0	0
191	TI	Partnership Income/Loss (nc)	TOTPLT	0	0	0	0	0	0
192	TI	Plant Related	DEPREXP	62,706,788	33,304,712	24,731,822	5,942	1,144,484	3,519,828
193	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
194	TI	R & D Credits CF	TOTPLT	-67,859	-36,148	-27,420	-6	-433	-3,851
195	TI	RE - Lease Liability	TOTPLT	519,350	276,657	209,857	49	3,312	29,475
196	TI	RE - ROU Lease Asset	TOTPLT	-594,984	-316,947	-240,419	-57	-3,794	-33,767
197	TI	Real Estate Taxes (nc)	TOTPLT	1,021,308	544,049	412,686	97	6,513	57,962
198	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
199	TI	Severance Pay (nc)	LABOR	-121,791	-11,235	-67,025	-57	-27,799	-15,676
200	TI	State NOL CF (c)	DEPREXP	-7,732,062	-4,106,638	-3,049,558	-733	-141,121	-434,013
201	TI	Unrealized G/L on Equity Securities	TOTPLT	-142,148	-75,722	-57,439	-14	-906	-8,067
202	TI	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
203	TI	Clause - Deferred Fuel	not_used	0	0	0	0	0	0
204	TI	Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
205	TI	AFUDC / IDC	TOTPLT	345,079	183,823	139,438	33	2,201	19,584
206	TI	Capitalized interest-Section 263A	TOTPLT	-416,892	-222,078	-168,456	-40	-2,658	-23,660
207	TI	Cost of removal	TOTPLT	0	0	0	0	0	0
208	TI	Deferred Comp - officers	LABOR	15,155	1,398	8,340	7	3,459	1,951
209	TI	Deduction of Securitization	not_used	0	0	0	0	0	0
210	TI	Accrued vacation pay adjustment	LABOR	257,985	23,798	141,977	120	58,886	33,205
211	TI	Gain/loss bond reacq	not_used	0	0	0	0	0	0
212	TI	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
213	TI	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
214	TI	Contribution in Aid of Construct	TOTPLTNET	0	0	0	0	0	0
215	TI	Pension Accrual Adjustment	LABOR	7,780,352	717,693	4,281,758	3,616	1,775,879	1,001,405
216	TI	Unallowable OPEB Amortization	LABOR	-47,224,310	-4,356,174	-25,988,934	-21,950	-10,779,034	-6,078,218
217	TI	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0
218	TI	Rabbi Trust Unrealized Losses	not_used	0	0	0	0	0	0
219	TI	Additional Real Estate Taxes	TOTPLT	0	0	0	0	0	0
220	TI	PIP Adjustment	LABOR	455,695	42,035	250,782	212	104,013	58,652

PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
221	TI	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0
222	TI	Misc	TOTPLT	0	0	0	0	0	0
223	TI	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0
224	TI	Deferred Return on CIP II	TOTPLT	-18,055	-9,618	-7,296	-2	-115	-1,025
225	TI	Deferred Depreciation on CIP II	TOTPLT	-8,262	-4,401	-3,338	-1	-53	-469
226	TI	Investment Tax Credit	TOTPLT	-493,265	-262,762	-199,317	-47	-3,146	-27,994
227	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	-56,782	-31,342	-21,715	-7	-230	-3,489
228	TI	3rd Party Claims	TOTPLT	975	519	394	0	6	55
229	TI	Customer Connections Fees		0	0	0	0	0	0
230	TI	Legal Reserves (nc)	TOTPLTNET	418,012	230,728	159,858	52	1,691	25,682
231	TI	Material Supplies & Reserves	TOTPLTNET	-78,535	-43,349	-30,034	-10	-318	-4,825
232	TI	Stock Based Compensation	TOTPLTNET	325,229	179,515	124,376	41	1,316	19,982
233	TI	TOTAL DEFERRED INCOME TAX		28,705,516	29,773,035	6,152,359	-9,462	-6,431,525	-778,891
234	TI								
235	TI	This Section is not used at this time							
236	TI	PROFORMA OPERATING INCOME ADJUSTMENTS							
237	TI	Not Used	not_used	0	0	0	0	0	0
238	TI	Not Used	not_used	0	0	0	0	0	0
239	TI	Not Used	not_used	0	0	0	0	0	0
240	TI	OPERATING INCOME ADJUSTED		639,759,819	352,286,717	242,245,935	85,446	4,299,490	40,842,231

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution Street Lighting	Customer		
				Total Company	Access		Delivery	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR							
2	LR	Labor portion included in O&M Expense							
3	LR								
4	LR	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	778,312	0	778,312	0	0	0
5	LR	G813 GAS SUPPLY LABOR EXPENSE	EXP_813	0	0	0	0	0	0
6	LR	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	407,976	0	407,976	0	0	0
7	LR	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	483,267	0	483,267	0	0	0
8	LR								
9	LR	DISTRIBUTION LABOR EXPENSE							
10	LR	Operation							
11	LR	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
12	LR	G871 Load Dispatching	EXP_871	4,522,112	0	4,522,112	0	0	0
13	LR	G872 Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
14	LR	G874 Mains & Services	EXP_874	14,351,672	8,477,124	5,874,548	0	0	0
15	LR	G875-877 Meas & Reg Station	EXP_8757	1,368,583	0	1,368,583	0	0	0
16	LR	G878 Meter & House Reg	EXP_878	8,562,092	1,901,176	0	0	0	6,660,916
17	LR	G879 Customer Installations - Total	EXP_879	63,057,319	0	63,057,319	0	0	0
18	LR	G880.1 Miscellaneous Dist Exp	EXP_8801	5,219,383	1,346,785	3,058,957	0	0	813,641
19	LR	G880.3 Operation of Street Lighting	EXP_8803	0	0	0	0	0	0
20	LR	G881 Rents	EXP_881	-60	0	-60	0	0	0
21	LR	Total Operation		97,081,101	11,725,086	77,881,458	0	0	7,474,557
22	LR								
23	LR	Maintenance							
24	LR	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
25	LR	G886 Structures & Improvements	EXP_886	1,015,469	553,706	402,845	99	0	58,819
26	LR	G887 Mains	EXP_887	4,445,965	0	4,445,965	0	0	0
27	LR	G888 Compressor Station Equip	EXP_888	0	0	0	0	0	0
28	LR	G889-891 Meas & Reg Station	EXP_8891	2,185,363	0	2,185,363	0	0	0
29	LR	G892 Services	EXP_892	2,126,460	2,126,460	0	0	0	0
30	LR	G893 Meters & House Reg	EXP_893	5,044,535	0	0	0	0	5,044,535
31	LR	G894 Maint of Other Equipment - Total	EXP_894	71,094	825	1,659	67,862	0	748
32	LR	Not Used	not_used	0	0	0	0	0	0
33	LR	Total Maintenance		14,888,885	2,680,991	7,035,832	67,960	0	5,104,101
34	LR	TOTAL DISTRIBUTION LABOR EXPENSE		111,969,986	14,406,077	84,917,290	67,960	0	12,578,658
35	LR								
36	LR	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	45,109,566	0	1,682,855	0	35,356,012	8,070,699
37	LR	G907-G910, xDSM CUST SERV & INFO EXP	CUSTS_I	3,007,750	0	1,936,120	0	1,071,630	0
38	LR	G911-G916 SALES EXPENSE	SALESEXP	3,526	0	3,526	0	0	0
39	LR	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	6,954,680	1,156,927	2,639,542	10,459	2,081,876	1,065,876
40	LR	Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0
41	LR								
42	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		168,715,063	15,563,004	92,848,889	78,420	38,509,518	21,715,234

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 GAS COST OF SERVICE STUDY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS		Distribution	Distribution	Street Lighting	Customer	Measurement	
			Total Company	Access	Delivery	Service				
					(1)	(2)	(3)	(4)	(5)	(6)
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F.								
2	CA									
3	CA	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0	0
4	CA	PRODUCTION PLANT - G304-G347	PRODPLT	-2,267,387	0	-2,267,387	0	0	0	0
5	CA	STORAGE PLANT - G360-G363	STORPLT	8,371,561	0	8,371,561	0	0	0	0
6	CA	TRANSMISSION PLANT - G365-G371	TRANPLT	11	0	11	0	0	0	0
7	CA									
8	CA	DISTRIBUTION PLANT								
9	CA	G374 Land and Land Rights & G375 Structure & Improveme	PLT_3745	2,620,552	1,428,913	1,039,595	255	0	151,789	
10	CA	G376 Mains	PLT_376	226,633,216	0	226,633,216	0	0	0	
11	CA	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0	
12	CA	G378-G379 Meas & Regul Eqmt	PLT_3789	57,069,064	0	57,069,064	0	0	0	
13	CA	G380 Services	SERVICES	505,466,924	505,466,924	0	0	0	0	
14	CA	G381 Meters	PLT_381	58,899,779	0	0	0	0	58,899,779	
15	CA	G382 Meter Installations	PLT_382	-1,810,761	0	0	0	0	-1,810,761	
16	CA	G383-384 House Regulators & Install	PLT_3834	2,268,333	2,268,333	0	0	0	0	
17	CA	G385 Ind Reg & Meas Eqmt	PLT_385	12,739,212	6,369,606				6,369,606	
18	CA	TOTAL DISTRIBUTION PLANT		863,886,319	515,533,776	284,741,875	255	0	63,610,413	
19	CA									
20	CA	COMMON PLANT			0	0	0	0	0	0
21	CA	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	26,119,255	15,109,213	10,992,591	2,696	0	14,755	
22										
23	CA	TOTAL CAPITAL ADDITIONS		896,109,759	530,642,989	301,838,650	2,951	0	63,625,169	

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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				Total Company	Access	Delivery	Street Lighting	Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	
1	AF	ALLOCATION FACTOR TABLE							
2	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
3	AF								
4	AF	<u>CAPACITY RELATED</u>							
5	AF	Peak-Hour Sendout - delivery	PEAKHOUR_04	124,747	0	124,747	0	0	0
6	AF								
7	AF	<u>COMMODITY RELATED</u>							
8	AF	Annual transported gas @mtr - delivery	TRANSPORT_04	2,598,285,838	0	2,598,285,838	0	0	0
9	AF	Balancing therms - delivery	BALANCE_04	1,793,060	0	1,793,060	0	0	0
10	AF	Annual transported gas @mtr - access	TRANSPORT_03	2,598,285,838	2,598,285,838	0	0	0	0
11	AF	Annual transported gas @mtr - meters	TRANSPORT_07	2,598,285,838	0	0	0	0	2,598,285,838
12	AF	TEFA \$ responsibility W/N - delivery	TEFA_04						
13	AF								
14	AF	<u>BILLING DETERMINANTS</u>							
15	AF	Number of Customers		1,894,095	1,894,095	1,894,095	1,894,095	1,894,095	1,894,095
16	AF	Transported Gas at Meter (calendar)		2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838
17	AF								
18	AF								
19	AF	<u>CUSTOMER RELATED</u>							
20	AF	G380 services - access	SERVICES_03	1,215,746,207	1,215,746,207	0	0	0	0
21	AF	Cust Installns LDC G879 - delivery	CINST_04	100	0	100	0	0	0
22	AF	Avg Customer Bills - delivery	CUSTAVG_04	661,048	0	661,048	0	0	0
23	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	661,048	0	0	0	661,048	0
24	AF	G381 meters - measurement	SMMETERS_07	95,373,410	0	0	0	0	95,373,410
25	AF								
26	AF	Billing Function costs - cust svcs	BILLING_06	20,835,825	0	0	0	20,835,825	0
27	AF	Competitive Service work - delivery	COMPVSWK_04	100	0	100	0	0	0
28	AF								
29	AF	Account Maint - cust svcs	ACCTMAINT_06	67,192,728	0	0	0	67,192,728	0
30	AF	G382 meter install - measurement	MTRINSTAL_07	149,490,257	0	0	0	0	149,490,257
31	AF	G383 house regulators - access	HOUSEREG_03	27,726,351	27,726,351	0	0	0	0
32	AF	G384 house reg install - access	HSEREGINSTR_03	49,550,462	49,550,462	0	0	0	0
33	AF	G385 lrg regulators - access	LRGREG_03	42,370,365	42,370,365	0	0	0	0
34	AF	G385 lrg mtrs - measurement	LRGMTR_07	6,790,868	0	0	0	0	6,790,868
35	AF	G380 services - reserve - access	SERVICESR_03	302,262,539	302,262,539	0	0	0	0
36	AF	G381 meters - reserve - measurement	SMMETERSR_07	39,637,552	0	0	0	0	39,637,552
37	AF	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,597	0	0	0	0	70,947,597
38	AF	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,170	4,745,170	0	0	0	0
39	AF	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,504	9,880,504	0	0	0	0
40	AF	G385 lrg regulators - reserve - access	LRGREGR_03	6,940,251	6,940,251	0	0	0	0
41	AF	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1,112,795	0	0	0	0	1,112,795
42	AF	Direct LVG - delivery	DIRLVG_04	0	0	0	0	0	0
43	AF	Direct LVG - cust svcs	DIRLVG_06	0	0	0	0	0	0
44	AF	ALLOCATION FACTOR TABLE							

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				Total Company	Access			Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
46	AF								
47	AF	Direct SLG - streetlights	DIRSLG_05	1	0	0	1	0	0
48	AF	Meter Reading Costs - measurement	MRCOST_07	16,284,753	0	0	0	0	16,284,753
49	AF	Other Utility work by Cust Ops - delivery	UTILWORK_04	6,776,917	0	6,776,917	0	0	0
50	AF	Direct SLG - access	DIRSLG_03	1	1	0	0	0	0
51	AF	Direct Competitive Services - delivery	DIRCOMPVS_04	0	0	0	0	0	0
52	AF	Direct TSG-F - access	DIRTSGF_03	0	0	0	0	0	0
53	AF	Direct TSG-F - delivery	DIRTSGF_04	0	0	0	0	0	0
54	AF	Direct TSG-F - measurement	DIRTSGF_07	0	0	0	0	0	0
55	AF	Direct - RSG - delivery	DIRRSG_04	0	0	0	0	0	0
56	AF	Choice - delivery	CHOICE_04	1,894,095	0	1,894,095	0	0	0
57	AF								
58	AF								
59	AF	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
60	AF								
61	AF								
62	AF	<u>Plant Related</u>							
63	AF	Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
64	AF	Acct G399.10-23 Oth Tangible Plt	TANGPLT	16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
65	AF	Production Plant Total	PRODPLT	52,043,670	0	52,043,670	0	0	0
66	AF	Storage Plant Total	STORPLT	19,575,233	0	19,575,233	0	0	0
67	AF	Transmission Plant Total	TRANPLT	103,544,395	0	103,544,395	0	0	0
68	AF	Distribution Plant Total	DISTPLT	10,498,076,770	5,724,304,805	4,164,673,568	1,021,319	0	608,077,078
69	AF	G391-G398 General Plant	GENPLT	200,812,197	116,163,890	84,514,137	20,726	0	113,444
70	AF	Common Plant	COMPLT	102,234,955	15,246,506	16,357,253	2,720	57,691,885	12,936,591
71	AF	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	303,047,153	131,410,396	100,871,390	23,446	57,691,885	13,050,035
72	AF	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	10,673,240,067	5,724,304,805	4,339,836,866	1,021,319	0	608,077,078
73	AF	Total Plant	TOTPLT	10,993,079,074	5,855,998,970	4,442,042,462	1,044,816	70,102,224	623,890,602
74	AF								
75	AF	Distribution Plant x Meters & Installs	DISTPLTXMTR	9,895,589,959	5,724,304,805	4,164,673,568	1,021,319	0	5,590,267
76	AF	Acct G374-375 - Land & Structures	PLT_3745	96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
77	AF	Acct G376 - Mains	PLT_376	3,775,184,891	0	3,775,184,891	0	0	0
78	AF	Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
79	AF	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	285,986,290	0	285,986,290	0	0	0
80	AF	Acct G380 & 387.2 - Services	SERVICES	5,447,689,486	5,447,689,486	0	0	0	0
81	AF	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	9,222,874,377	5,447,689,486	3,775,184,891	0	0	0
82	AF	Acct G381 - House Meters	PLT_381	477,048,047	0	0	0	0	477,048,047
83	AF	Acct G382 - Meter Installations	PLT_382	52,631,537	0	0	0	0	52,631,537
84	AF	Acct G381,382, & 385 - Meters	METERPLT	602,486,811	0	0	0	0	602,486,811
85	AF	Acct G381-384 - Meters & House Regulators	PLT_3814	680,862,120	151,182,537	0	0	0	529,679,583
86	AF	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	203,814,074	151,182,537	0	0	0	52,631,537
87	AF	Acct G383-384 - House Reg & Installation	PLT_3834	151,182,537	151,182,537	0	0	0	0
88	AF	ALLOCATION FACTOR TABLE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Street Lighting	Customer		
				Total Company	Access		Delivery	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
89	AF	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
90	AF								
91	AF	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	145,614,455	72,807,227	0	0	0	72,807,227
92	AF	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
93	AF	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	1,011,930	0	0
94	AF								
95	AF	Total Distribution Plant Reserve	TOTDRESERVE	2,718,471,978	1,288,707,941	1,277,621,837	11,318	36,625,623	115,505,260
96	AF	Total Net Plant	TOTPLTNET	8,274,607,096	4,567,291,030	3,164,420,625	1,033,497	33,476,602	508,385,342
97	AF								
98	AF								
99	AF	<u>Revenue Related</u>							
100	AF	Total Operating Revenue	TOTREV	1,452,575,331	692,319,743	569,448,755	394,929	79,903,557	110,508,346
101	AF	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	191,712,321	49,379,169	127,839,884	0	3,962,621	10,530,647
102	AF								
103	AF								
104	AF	<u>Expense Related</u>							
105	AF	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	2,114,238	0	2,114,238	0	0	0
106	AF	Other Storage Plant O&M Expense	STOREXP	2,714,605	0	2,714,605	0	0	0
107	AF	Transmission Plant O&M Expense	TRANEXP	2,593,507	0	2,593,507	0	0	0
108	AF	Acct 813-Other Gas Supply Expense	EXP_813	72	0	72	0	0	0
109	AF	Acct 871 - Distribution Load Dispatching	EXP_871	5,839,316	0	5,839,316	0	0	0
110	AF	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
111	AF	Acct 874-Mains & Services Expenses	EXP_874	20,733,577	12,246,734	8,486,843	0	0	0
112	AF	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	3,019,152	0	3,019,152	0	0	0
113	AF	Acct 878 - Meter & House Regulator Expenses	EXP_878	11,492,061	2,551,763	0	0	0	8,940,298
114	AF	Acct 879 - Customer Installation Expenses	EXP_879	17,355,157	0	17,355,157	0	0	0
115	AF	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	14,050,188	3,625,445	8,234,483	0	0	2,190,260
116	AF	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0	0	0	0	0	0
117	AF	Acct 881 - Rents	EXP_881	-1,088,602	0	-1,088,602	0	0	0
118	AF	Acct 886-Maint of Structures & Improvements Exp	EXP_886	8,016,449	4,371,143	3,180,191	780	0	464,334
119	AF	Acct 887-Maint of Mains Exp	EXP_887	8,706,285	0	8,706,285	0	0	0
120	AF	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0	0	0	0	0	0
121	AF	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	4,163,462	0	4,163,462	0	0	0
122	AF	Acct 892-Main of Services Exp	EXP_892	3,610,466	3,610,466	0	0	0	0
123	AF	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	6,767,990	0	0	0	0	6,767,990
124	AF	Acct 894-Maint of Other Equipment	EXP_894	207,897	2,413	4,853	198,445	0	2,187
125	AF								
126	AF	Distr Oper Exp	DISTEXPO	71,400,849	18,423,942	41,846,349	0	0	11,130,558
127	AF	Distr Maint Exp	DISTEXPM	31,472,549	7,984,022	16,054,791	199,225	0	7,234,511
128	AF	Cust Serv & Info Expense	CUSTS_I	4,034,218	0	2,596,868	0	1,437,350	0
129	AF	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	72,712,827	0	2,712,621	0	56,990,917	13,009,288
130	AF	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	76,747,044	0	5,309,489	0	58,428,267	13,009,288
131	AF	Sales Expense	SALESEXP	88,423	0	88,423	0	0	0
132	AF	ALLOCATION FACTOR TABLE CONTINUED							

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

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution Street Lighting	Customer		
				Total Company	Access		Delivery	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	AP	ALLOCATION PROPORTIONS TABLE							
2	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
3	AP								
4	AP	<u>CAPACITY RELATED</u>							
5	AP	Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
6	AP								
7	AP	<u>COMMODITY RELATED</u>							
8	AP	Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
9	AP	Balancing therms - delivery	BALANCE_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
10	AP	Annual transported gas @mtr - access	TRANSPORT_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
11	AP	Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
12	AP	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	AF								
14	AP	<u>BILLING DETERMINANTS</u>							
15	AP	Number of Customers		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
16	AP	Transported Gas at Meter (calendar)		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
17	AP								
18	AP								
19	AP	<u>CUSTOMER RELATED</u>							
20	AP	G380 services - access	SERVICES_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
21	AP	Cust Installns LDC G879 - delivery	CINST_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
22	AP	Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
23	AP	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
24	AP	G381 meters - measurement	SMMETERS_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
25	AP								
26	AP	Billing Function costs - cust svcs	BILLING_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
27	AP	Competitive Service work - delivery	COMPVSWK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
28	AF								
29	AP	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
30	AP	G382 meter install - measurement	MTRINSTAL_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
31	AP	G383 house regulators - access	HOUSEREG_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
32	AP	G384 house reg install - access	HSEREGINST_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
33	AP	G385 lrg regulators - access	LRGREG_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
34	AP	G385 lrg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
35	AP	G380 services - reserve - access	SERVICESR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
36	AP	G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
37	AP	G382 meter install - reserve - measurement	MTRINSTALR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
38	AP	G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
39	AP	G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
40	AP	G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
41	AP	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
42	AP	Direct LVG - delivery	DIRLVG_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	AP	Direct LVG - cust svcs	DIRLVG_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
46	AP								
47	AP	Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
48	AP	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
49	AP	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
50	AP	Direct SLG - access	DIRSLG_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
51	AP	Direct Competitive Services - delivery	DIRCOMPVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
52	AP	Direct TSG-F - access	DIRTSGF_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
53	AP	Direct TSG-F - delivery	DIRTSGF_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	AP	Direct TSG-F - measurement	DIRTSGF_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
55	AP	Direct - RSG - delivery	DIRRSG_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	AP	Choice - delivery	CHOICE_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
57	AP								
58	AP								
59	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
60	AP								
61	AP								
62	AP	<u>Plant Related</u>							
63	AP	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
64	AP	Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.016899	0.079456	0.000003	0.739069	0.164573
65	AP	Production Plant Total	PRODPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
66	AP	Storage Plant Total	STORPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
67	AP	Transmission Plant Total	TRANPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
68	AP	Distribution Plant Total	DISTPLT	1.000000	0.545272	0.396708	0.000097	0.000000	0.057923
69	AP	G391-G398 General Plant	GENPLT	1.000000	0.578470	0.420862	0.000103	0.000000	0.000565
70	AP	Common Plant	COMPLT	1.000000	0.149132	0.159997	0.000027	0.564307	0.126538
71	AP	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.433630	0.332857	0.000077	0.190373	0.043063
72	AP	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.536323	0.406609	0.000096	0.000000	0.056972
73	AP	Total Plant	TOTPLT	1.000000	0.532699	0.404076	0.000095	0.006377	0.056753
74	AP								
75	AP	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.578470	0.420862	0.000103	0.000000	0.000565
76	AP	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.545272	0.396708	0.000097	0.000000	0.057923
77	AP	Acct G376 - Mains	PLT_376	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
78	AP	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
79	AP	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
80	AP	Acct G380 & 387.2 - Services	SERVICES	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
81	AP	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.590672	0.409328	0.000000	0.000000	0.000000
82	AP	Acct G381 - House Meters	PLT_381	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
83	AP	Acct G382 - Meter Installations	PLT_382	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
84	AP	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
85	AP	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.222046	0.000000	0.000000	0.000000	0.777954
86	AP	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.741767	0.000000	0.000000	0.000000	0.258233
87	AP	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
88	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
89	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
90	AP								
91	AP	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.500000	0.000000	0.000000	0.000000	0.500000
92	AP	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
93	AP	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
94	AP								
95	AP	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.474056	0.469978	0.000004	0.013473	0.042489
96	AP	Total Net Plant	TOTPLTNET	1.000000	0.551965	0.382425	0.000125	0.004046	0.061439
97	AP								
98	AP								
99	AP	<u>Revenue Related</u>							
100	AP	Total Operating Revenue	TOTREV	1.000000	0.476615	0.392027	0.000272	0.055008	0.076078
101	AP	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.257569	0.666832	0.000000	0.020670	0.054929
102	AP								
103	AP								
104	AP	<u>Expense Related</u>							
105	AP	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
106	AP	Other Storage Plant O&M Expense	STOREXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
107	AP	Transmission Plant O&M Expense	TRANEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
108	AP	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
109	AP	Acct 871 - Distribution Load Dispatching	EXP_871	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
110	AP	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
111	AP	Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.590672	0.409328	0.000000	0.000000	0.000000
112	AP	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
113	AP	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.222046	0.000000	0.000000	0.000000	0.777954
114	AP	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
115	AP	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.258035	0.586076	0.000000	0.000000	0.155888
116	AP	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
117	AP	Acct 881 - Rents	EXP_881	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
118	AP	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.545272	0.396708	0.000097	0.000000	0.057923
119	AP	Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
120	AP	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
121	AP	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
122	AP	Acct 892-Main of Services Exp	EXP_892	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
123	AP	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
124	AP	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.011608	0.023342	0.954532	0.000000	0.010518
125	AP								
126	AP	Distr Oper Exp	DISTEXPO	1.000000	0.258035	0.586076	0.000000	0.000000	0.155888
127	AP	Distr Maint Exp	DISTEXPM	1.000000	0.253682	0.510120	0.006330	0.000000	0.229867
128	AP	Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.643710	0.000000	0.356290	0.000000
129	AP	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.037306	0.000000	0.783781	0.178913
130	AP	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.000000	0.069182	0.000000	0.761310	0.169509
131	AP	Sales Expense	SALESEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
132	AP	Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.161535	0.453510	0.000820	0.246576	0.137560

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Street Lighting	Customer		
				Total Company	Access		Delivery	Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	
1	ADA	ALLOCATED DIRECT ASSIGNMENTS							
2	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
3	ADA								
4	ADA	Account 904 - Uncollectible Accounts							
5	ADA	Residential Service Gas	REVRSG	1,004,672,106	555,299,629	310,140,108	0	66,994,808	72,237,560
6	ADA	General Service Gas	REVGSG	179,159,859	79,138,304	66,907,735	0	6,207,195	26,906,625
7	ADA	Large Volume Service Gas	REVLVG	192,459,776	47,607,116	131,468,181	0	3,828,965	9,555,515
8	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
9	ADA	Firm Transportation Gas Service	REVTSGF	8,126,527	428,660	5,753,523	0	1,759,229	185,115
10	ADA								
11	ADA	Total 904-Uncollectible	EXP_904	1,384,418,267	682,473,710	514,269,546	0	78,790,197	108,884,815
12	ADA								
13	ADA	Total 904-Uncollectible	EXP_904	1.000000	0.492968	0.371470		0.056912	0.078650
14	ADA								
15	ADA	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
16	ADA								
17	ADA	Rev Req (cal) to Customers Late Payment fees							
18	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
19	ADA	General Service Gas	REVGSG	179,159,859	79,138,304	66,907,735	0	6,207,195	26,906,625
20	ADA	Large Volume Service Gas	REVLVG	192,459,776	47,607,116	131,468,181	0	3,828,965	9,555,515
21	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
22	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
23	ADA								
24	ADA	Total Late Payment Fees	REVLATEP	371,619,635	126,745,420	198,375,915	0	10,036,160	36,462,140
25	ADA								
26	ADA	Total Late Payment Fees	REVLATEP	1.000000	0.341062	0.533814		0.027007	0.098117
27	ADA								
28	ADA	ALLOCATED DIRECT ASSIGNMENTS							
29	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
30	ADA								
31	ADA	AVAILABLE							
32	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
33	ADA	General Service Gas	REVGSG	0	0	0	0	0	0
34	ADA	Large Volume Service Gas	REVLVG	0	0	0	0	0	0
35	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
36	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
37	ADA								
38	ADA	Total Available	REVAVAIL	0	0	0	0	0	0
39	ADA								
40	ADA	Total Available	REVAVAIL	0.0	0.0	0.0	0.0	0.0	0.0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS		Distribution		Customer	
			Total Company	Access	Delivery	Street Lighting	Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)
1	RRW	REVENUE REQUIREMENTS						
2	RRW							
3	RRW	PRESENT RATES						
4	RRW	-----						
5	RRW	RATE BASE	8,668,832,235	4,773,532,754	3,282,465,244	1,157,811	58,258,668	553,417,758
6	RRW	NET OPER INC (PRESENT RATES)	639,759,819	352,286,717	242,245,935	85,446	4,299,490	40,842,231
7	RRW	RATE OF RETURN (PRES RATES)	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
9	RRW	SALES REVENUE (PRE RATES)	1,384,888,295	682,544,686	514,275,876	389,635	78,793,260	108,884,838
10	RRW	REVENUE PRES RATES \$/THERM	\$0.5330	\$0.2627	\$0.1979	\$0.0001	\$0.0303	\$0.0419
11	RRW	REVENUE REQUIRED - \$/MO/CUST	\$60.93	\$30.03	\$22.63	\$0.02	\$3.47	\$4.79
12	RRW							
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%
17	RRW	RETURN REQ FOR CLAIMED ROR	639,759,819	352,286,717	242,245,935	85,446	4,299,490	40,842,231
18	RRW	SALES REVENUE REQ CLAIMED ROR	1,384,888,295	682,544,686	514,275,876	389,635	78,793,260	108,884,838
19	RRW	REVENUE DEFICIENCY SALES REV	0	0	0	0	0	0
20	RRW	PERCENT INCREASE REQUIRED	0.0	0.0	0.0	0.0	0.0	0.0
21	RRW	ANNUAL BOOKED THERM SALES	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838
22	RRW	SALES REV REQUIRED \$/THERM	\$0.5330	\$0.2627	\$0.1979	\$0.0001	\$0.0303	\$0.0419
23	RRW	REVENUE DEFICIENCY \$/THERM	0.0	0.0	0.0	0.0	0.0	0.0

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

Based on 12 months actual

line #	FUNCTIONAL SEGMENTS REV REQ	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG-F (6)
1	Distribution Access	\$682,583,473	\$555,333,136	\$79,151,593	\$47,599,123	\$70,977	\$428,644
2	Distribution Delivery	\$512,783,972	\$295,593,534	\$63,136,630	\$148,918,700	\$87,554	\$5,047,555
3	Street Lighting	\$397,774				\$397,774	
4	Customer Service	\$79,837,037	\$67,789,982	\$6,293,710	\$3,934,158	\$3,157	\$1,816,030
5	Measurement	<u>\$109,286,039</u>	<u>\$72,565,512</u>	<u>\$26,961,245</u>	<u>\$9,574,256</u>	<u>\$24</u>	<u>\$185,003</u>
6	Total	\$1,384,888,295	\$991,282,164	\$175,543,177	\$210,026,237	\$559,485	\$7,477,232

Cost of Service and Rate Design Sync

Part 1: Cost of Service Study Results

<u>line #</u>	(1) Total	(2) RSG	(3) GSG	(4) LVG	(5) SLG	(6) TSG-F	Note:	
Functionalized Revenue Requirements								
1	Distribution Access	\$ 682,544,686	555,299,629	79,138,304	47,607,116	70,976	428,660	SS-G6, line 1
2	Distribution Delivery	\$ 514,275,876	310,140,108	66,907,735	131,468,181	6,330	5,753,523	SS-G6, line 2
3	Streetlighting Fixtures	\$ 389,635	-	-	-	389,635	-	SS-G6, line 3
4	Customer Service	\$ 78,793,260	66,994,808	6,207,195	3,828,965	3,063	1,759,229	SS-G6, line 4
5	Measurement	\$ 108,884,838	72,237,560	26,906,625	9,555,515	24	185,115	SS-G6, line 5
6	Total	\$ 1,384,888,295	\$ 1,004,672,106	\$ 179,159,859	\$ 192,459,776	\$ 470,028	\$ 8,126,527	

Part 2: Redistribution of TSG-F Revenue Requirements

7	BGSS Therms Supplied - COS period	1,997,312,383	1,485,348,311	231,153,115	280,116,216	694,743	COS workpapers
8	% of Total BGSS Therms Supplied	100.0000%	74.3674%	11.5732%	14.0247%	0.0348%	= line 7 / line 7 Col 1 rounded to .0001%

Redistribution of TSG-F Revenue Requirements

9	Distribution Access	\$ 428,660	\$ 318,783	\$ 49,610	\$ 60,118	\$ 149	= TSG-F line 1 * line 8
10	Distribution Delivery	\$ 5,753,528	\$ 4,278,745	\$ 665,867	\$ 806,914	\$ 2,002	= TSG-F line 2 * line 8
11	Streetlighting Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	= TSG-F line 3 * line 8
12	Customer Service	\$ 1,759,231	\$ 1,308,293	\$ 203,599	\$ 246,727	\$ 612	= TSG-F line 4 * line 8
13	Measurement	\$ 185,116	\$ 137,666	\$ 21,424	\$ 25,962	\$ 64	= TSG-F line 5 * line 8
14	Total	\$ 8,126,535	\$ 6,043,487	\$ 940,500	\$ 1,139,721	\$ 2,827	

Functionalized Revenue Requirements - Total

15	Distribution Access	\$ 682,544,686	\$ 555,618,412	\$ 79,187,914	\$ 47,667,234	\$ 71,125	= line 1 + line 9
16	Distribution Delivery	\$ 514,275,881	\$ 314,418,853	\$ 67,573,602	\$ 132,275,095	\$ 8,332	= line 2 + line 10
17	Streetlighting Fixtures	\$ 389,635	\$ -	\$ -	\$ -	\$ 389,635	= line 3 + line 11
18	Customer Service	\$ 78,793,262	\$ 68,303,101	\$ 6,410,794	\$ 4,075,692	\$ 3,675	= line 4 + line 12
19	Measurement	\$ 108,884,839	\$ 72,375,226	\$ 26,928,049	\$ 9,581,477	\$ 88	= line 5 + line 13
20	Total	\$ 1,384,888,303	\$ 1,010,715,593	\$ 180,100,359	\$ 193,599,497	\$ 472,855	

Cost of Service and Rate Design Sync

Part 3: Calculation of Sync Factors

line #	(7)	(8)	(9)	(10)	(11)	Notes:
		RSG	GSG	LVG	SLG	
1	# of Customers - Rate Design period	1,712,253	140,296	19,537	16	SS-G11
2	# of Customers - Cost of Service period	1,728,739	145,499	19,809	16	COS workpapers
3	Customer Sync Adjustment Factor	0.99046	0.96424	0.98627	1.00000	= line 1 / line 2
4	Therms Delivered - Rate Design period	1,542,270,094	296,701,695	752,946,120	711,043	SS-G11
5	Therms Delivered - Cost of Service period	1,542,348,577	293,860,816	759,845,113	694,743	COS workpapers
6	Delivery Sync Adjustment Factor	0.99995	1.00967	0.99092	1.02346	= line 4 / line 5
7	# of Streetlights - Rate Design period				2,586	SS-G11
8	# of Streetlights - Cost of Service period				2,501	COS Workpapers - SLG Analysis
9	Streetlight Sync Adjustment Factor				1.03405	= line 7 / line 8

Part 4: Initial Sync

	Total	RSG	GSG	LVG	SLG	
10	Distribution Access	\$ 673,759,809	550,319,796	76,356,178	47,012,709	71,125 = Page 1, line 15 * line 3
11	Distribution Delivery	\$ 513,712,353	314,402,854	68,226,865	131,074,107	8,527 = Page 1, line 16 * line 6
12	Streetlighting Fixtures	\$ 402,904	-	-	-	402,904 = Page 1, line 17 * line 9
13	Customer Service	\$ 77,856,682	67,651,734	6,181,546	4,019,728	3,675 = Page 1, line 18 * line 3
14	Measurement	\$ 107,100,134	71,685,024	25,965,110	9,449,912	88 = Page 1, line 19 * line 3
15	Total	\$ 1,372,831,881	\$ 1,004,059,408	\$ 176,729,699	\$ 191,556,456	\$ 486,319

Part 5: 2023 Base Rate Case Final Revenue Allocation

16	Requested increase in Revenue Requirements	\$	422,815,059			=SS-G8, pg 1, line 1 * 1000
17	Total Target Distribution Revenue Requirements	\$	1,567,567,905			=SS-G8, pg 2, line 11 * 1000
18	Sum of Initial Sync Revenue Requirements	\$	1,372,831,881			Total, col 7, line 15
19	Final Sync Adjustment Factor		1.14185			= line 17 / line 18

	Total	RSG	GSG	LVG	SLG	
20	Distribution Access	\$ 769,332,638	\$ 628,382,659	\$ 87,187,302	\$ 53,681,462	\$ 81,215 = line 10 * line 19
21	Distribution Delivery	\$ 586,582,450	\$ 359,000,899	\$ 77,904,846	\$ 149,666,969	\$ 9,737 = line 11 * line 19
22	Streetlighting Fixtures	\$ 460,055	\$ -	\$ -	\$ -	\$ 460,055 = line 12 * line 19
23	Customer Service	\$ 88,900,653	\$ 77,248,132	\$ 7,058,398	\$ 4,589,926	\$ 4,196 = line 13 * line 19
24	Measurement	\$ 122,292,288	\$ 81,853,545	\$ 29,648,261	\$ 10,790,383	\$ 100 = line 14 * line 19
25	Total	\$ 1,567,568,084	\$ 1,146,485,235	\$ 201,798,807	\$ 218,728,739	\$ 555,303

Inter Class Revenue Allocations

Calculation of Increase Limits

\$ 1,567,568

line #

(in \$1,000)

Notes:

1	Requested Revenue Increase to be recovered from rate schedule charges =	\$ 422,815		SS-G10
2	Present Distribution Revenue =	\$ 1,144,753	from RSG, GSG, LVG & SLG	SS-G8, pg 2, col 3, line 11
3	Present Total Customer Bills (all on BGSS) =	\$ 2,629,735		SS-G8, pg 2, col 5, line 11
4	Average Distribution Increase =	36.935%		= Line 1 / Line 2
5	Average Total Bill Increase =	16.078%		= Line 1 / Line 3
6	Lower Distribution increase limit =	18.468%	in Distribution charges	= 0.5 * Line 4
7	Upper Distribution increase limit #1 =	55.403%	in Distribution charges	= 1.5 * Line 4
8	Upper Bill increase limit #2 =	32.156%	in Bill Increase	= 2.0 * Line 5

all rounded to 0.001%

Inter Class Revenue Allocations
Calculation of Increases

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
line #	Rate Schedule	Proposed Distribution Revenue Requirement (from COS) (in \$1,000)	Present Distribution Revenue (in \$1,000)	Unlimited COS Distribution Charge \$ Increase (in \$1,000)	Present Total Bill Revenue (all on BGSS) (in \$1,000)	Unlimited Distribution Charge Increase (%)	Change in MAC & BGSS credits (in \$1,000)	Limited Final Distribution Charge Increase (%)	Proposed Total Bill Increase (%)	Proposed Distribution Revenue Increase (in \$1,000)
<u>Calculation of TSG-F Increase</u>										
1	TSG-F	\$ 8,126,527	\$ 3,142	\$ 4,984,680	\$ 15,959	158.654%	\$ (44,479)	55.403%	10.628%	\$ 1,741
<u>Calculation of TSG-NF & CIG Increase</u>										
2	TSG-NF	---	\$ 14,306	---	\$ 83,840	---	---	36.935%	6.302%	\$ 5,284
3	CIG	---	\$ 2,387	---	\$ 11,299	---	---	36.935%	7.806%	\$ 882
4	CSG ¹	---	\$ 724,974	---	\$ 725,553	---	---	---	0.013%	\$ 95
<u>Calculation of Margin Rates (RSG, GSG, LVG & SLG) Increase</u>										
5	RSG	\$ 1,146,485	\$ 846,314	\$ 300,171	\$ 1,640,209	35.468%	\$ (5,133.00)	35.505%	18.007%	\$ 300,484
6	GSG	\$ 201,799	\$ 129,608	\$ 72,191	\$ 332,335	55.699%	\$ (797.00)	55.403%	21.367%	\$ 71,807
7	LVG	\$ 218,729	\$ 168,359	\$ 50,370	\$ 655,917	29.918%	\$ (2,033.0)	29.949%	7.377%	\$ 50,423
8	SLG	\$ 555.303	\$ 472.129	\$	\$ 1,274.599					
9	Distribution Only*	\$ 95.248	\$ 38.213	\$ 57.034		149.251%	\$ (2.1390)	55.403%	1.493%	\$ 21.171
10	Fixtures*	\$ 460.055	\$ 433.916	\$ 26.139		6.024%		18.468%	6.276%	\$ 80.000
11	Total for Margin Rates	\$ 1,567,568	\$ 1,144,753	\$ 422,815	\$ 2,629,735	36.935%	\$ (7,965)	36.935%	15.775%	\$ 422,815

¹ CSG Credits all flow back through BGSS

* SLG rows shaded grey (including Distribution & Fixtures) are shown to 3 decimal points

Notes: for TSG-F - from SS-G12 = (2) - (3) Page 6 = (4) / (3) SS-G12 calculated on limits = (Col 10 + Col 7) / Col 5 = (3) * (8)

for RSG, GSG, LVG & SLG from SS-G7 pg 2, line 25

Inter Class Revenue Allocations

Calculation of Increases

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rate Schedule	Proposed Distribution Revenue Increase	Proposed Tax Adjustment Credit	Proposed SBC Bad Debts	Proposed SRC (DAC)	Net Delivery Revenue Increase	Net Total Bill Increase
		(in \$000s)	(in \$000s)	(in \$000s)	(in \$000s)	(in \$000s)	(in %)
line #	<u>Calculation of TSG-F Increase</u>						
1	TSG-F	\$ 1,741	\$ 359	\$ 321	\$ 10	\$ 2,430	15.2%
	<u>Calculation of TSG-NF & CIG Increase</u>						
2	TSG-NF	\$ 5,284	\$ 1,032	\$ 1,927	\$ 62	\$ 8,305	9.9%
3	CIG	\$ 882	\$ 306	\$ 383	\$ 12	\$ 1,584	14.0%
4	CSG	\$ 95	\$ 599	\$ -	\$ -	\$ 694	0.1%
	<u>Calculation of Margin Rates (RSG, GSG, LVG & SLG) Increase</u>						
5	RSG	\$ 300,484	\$ (77,037)	\$ 23,353	\$ 749	\$ 247,549	15.1%
6	GSG	\$ 71,807	\$ (12,593)	\$ 4,420	\$ 142	\$ 63,776	19.2%
7	LVG	\$ 50,423	\$ (15,330)	\$ 11,566	\$ 371	\$ 47,030	7.2%
8	SLG					\$ -	0.0%
9	Distribution Only*	\$ 21.171	\$ (49.129)	\$ 10.365	\$ 0.333	\$ (17.261)	-1.4%
10	Fixtures*	\$ 80.000				\$ 80.000	6.3%
11	Total for Margin Rates Distribution Only* Fixtures*	\$ 422,815	\$ (102,712)	\$ 41,980	\$ 1,347	\$ 363,430	13.8%
		Column 10 SS-G8 Page 2	SS-TAC-6G	SS-SBC-3	SS-SRC-3G	Col 6 = Col2+ Col3+ Col4+ Col5	Col7 = Col 6 / Page 2 Col 5

* SLG rows shaded grey (including Distribution & Fixtures) are shown to 3 decimal points

Service Charge Calculations

**EXHIBIT P-9G
Schedule SS-G9**

<u>line #</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Notes:
	Rate Schedule	Distribution Access Rev Req (in \$1,000)	Customer Service Rev Req (in \$1,000)	Measurement Rev Req (in \$1,000)	COS Indicated Total Rev Req (in \$1,000)	# of Customers	Cost Based Monthly Service Charge (\$/month)	Current Monthly Service Charge (\$/month)	Proposed Limited Monthly Service Charge (\$/month)	
1		Average Distribution Increase =			36.935%					SS-G8 Page 1, line 4
2	RSG	628,383	77,248	81,854	787,484	1,712,253	\$ 38.33	\$ 8.08	\$ 12.56	move to costs, limited @ 1.5 times overall avg Distribution % increase
3	GSG	87,187	7,058	29,648	123,894	140,296	\$ 73.59	\$ 18.97	\$ 29.48	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	LVG	53,681	4,590	10,790	69,062	19,537	\$ 294.58	\$ 168.50	\$ 261.85	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-F	429	150	185	764	64	\$ 994.97	\$ 902.42	\$ 994.97	move to costs, limited @ 1.5 times overall avg Distribution % increase
6	TSG-NF					0.235 2.349 150		\$ 902.42	\$ 994.97	set equal to new TSG-F Service Charge
7	CIG				diff factor	10		\$ 199.11	\$ 272.65	increase current @ average Distribution % increase
8	CSG							\$ 902.42	\$ 994.97	set equal to new TSG-F Service Charge
Notes:		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	values for RSG, GSG & LVG for Cols 2, 3, & 4 from page 2, lines 16, 19 & 20					= (2) + (3) + (4)	RSG, GSG & LVG from 2023 Rate Case Schedule SS-G7, page 2, line 1	= Col 5 * 1000 / Col 6 / 12 rounded to \$0.01	From Tariff	based on methodology described
	values for TSG-F for Cols 2, 3 & 4 from 2023 Rate Case Schedule SS-G7, page 1, lines 1, 4 & 5						TSG-F from COS workpapers			

COMMODITY BGSS
 WEATHER NORMALIZED ALL @ BGSS
 "5 and 7" Months Ended May 31, 2024

	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Total</u>
REVENUES													
1 BGSS-RSG	21,624	14,226	12,612	14,071	18,882	46,680	84,272	103,710	104,569	85,401	54,119	28,491	588,657
2 BGSSF-GSG	4,012	3,609	3,431	3,536	4,849	12,082	22,046	38,969	30,791	22,551	13,022	6,536	165,434
3 BGSSF-LVG	13,375	12,606	12,521	13,470	14,833	34,016	50,595	85,443	69,888	53,827	33,934	21,563	416,071
4 BGSSF-SLG	34	29	27	29	30	34	31	43	34	29	27	27	375
5 TSGF @ BGSSF (LVG)	679	737	719	778	688	1,019	1,234	1,844	1,490	1,162	979	776	12,105
6 Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
7 TSGNF @ BGSSI	3,607	3,976	3,451	4,646	4,213	6,375	6,210	8,088	7,733	5,520	5,428	4,391	63,638
8 BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0
9 BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
11 CIG - Supply Component	932	431	181	986	444	750	649	1,097	743	593	490	517	7,813
12 CSG - BGSS-F	19,279	25,384	35,786	59,724	31,142	10,369	54,544	31,227	19,472	24,227	(7,759)	50,666	354,061
13 CSG - BGSS-I	17,757	23,549	33,139	55,365	29,081	9,732	50,928	29,648	18,215	22,420	(7,127)	46,608	329,315
14 CSG - Emergency Sales	19,521	25,690	36,204	60,391	31,314	10,453	54,720	31,693	19,586	24,626	(7,764)	51,286	357,720
15													
16													
17													
THERMS													
18 BGSS-RSG	48,877	32,156	28,507	31,806	50,650	125,214	226,053	278,194	280,498	229,080	145,168	76,426	1,552,629
19 BGSSF-GSG	8,573	7,062	6,866	6,985	9,137	21,141	41,616	53,310	53,762	45,505	28,705	14,162	296,824
20 BGSSF-LVG	28,578	24,666	25,055	26,607	27,952	59,525	95,510	116,888	122,028	108,614	74,804	46,725	756,952
21 BGSSF-SLG	71,681	56,796	54,164	56,744	56,558	59,300	59,300	59,300	59,300	59,300	59,300	59,300	711,043
22 TSGF @ BGSSF (LVG)	1,452	1,441	1,439	1,537	1,296	1,783	2,329	2,522	2,602	2,344	2,158	1,681	22,583
23 Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TSGNF @ BGSSI	8,369	8,387	7,458	9,900	8,502	11,886	12,555	11,654	14,434	12,036	13,027	10,344	128,549
25 BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0
26 BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
27 BGSSI-TSGNF - Less Pilot & Pi	8,369	8,387	7,458	9,900	8,502	11,886	12,555	11,654	14,434	12,036	13,027	10,344	128,549
28 Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
29 CIG - Supply Component	3,797	1,493	651	3,475	1,458	2,167	2,167	2,167	2,167	2,167	2,167	2,167	26,039
30 CSG - BGSS-F	41,194	49,669	71,609	117,969	58,686	18,145	102,964	42,719	33,999	48,886	(17,104)	109,787	678,524
31 CSG - BGSS-I	41,194	49,669	71,609	117,969	58,686	18,145	102,964	42,719	33,999	48,886	(17,104)	109,787	678,524
32 CSG - Emergency Sales	41,194	49,669	71,609	117,969	58,686	18,145	102,964	42,719	33,999	48,886	(17,104)	109,787	678,524
33													
34													
35													
AVG \$/THERM w/o SUT													
36 BGSS-RSG	0.442408	0.442408	0.442408	0.442408	0.372799	0.372799	0.372799	0.372799	0.372799	0.372799	0.372799	0.372799	0.379136
37 BGSS RSG OFF Peak	0.279082	0.279082	0.279082	0.279082	0.279082	0.279082	-	-	-	-	-	-	0.239213
38 BGSSF-GSG (BGSS-F)	0.468006	0.511067	0.499741	0.506271	0.530652	0.571468	0.529734	0.730985	0.572719	0.495577	0.453638	0.461490	0.557347
39 BGSSF-LVG (BGSS-F)	0.468006	0.511067	0.499741	0.506271	0.530652	0.571468	0.529734	0.730985	0.572719	0.495577	0.453638	0.461490	0.549666
40 BGSSF-SLG (BGSS-F)	0.468006	0.511067	0.499741	0.506271	0.530652	0.571468	0.529734	0.730985	0.572719	0.495577	0.453638	0.461490	0.526898
41 TSGF @ BGSSF	0.468006	0.511067	0.499741	0.506271	0.530652	0.571468	0.529734	0.730985	0.572719	0.495577	0.453638	0.461490	0.536024
42 Emergency Sales - TSGF	0.473888	0.517224	0.505582	0.511918	0.533592	0.576082	0.531449	0.741888	0.576071	0.503735	0.453918	0.467143	0.000000
43 TSGNF @ BGSSI	0.431051	0.474112	0.462786	0.469316	0.495541	0.536357	0.494622	0.694020	0.535755	0.458612	0.416673	0.424528	0.495048
44 BGSSI-TSGNF - Pilot Use	0.431051	0.474112	0.462786	0.469316	0.495541	0.536357	0.494622	0.694020	0.535755	0.458612	0.416673	0.424528	0.000000
45 BGSSI-TSGNF - Penalty Use	0.431051	0.474112	0.462786	0.469316	0.495541	0.536357	0.494622	0.694020	0.535755	0.458612	0.416673	0.424528	0.000000
46 Emergency Sales - TSGNF	0.473888	0.517224	0.505582	0.511918	0.533592	0.576082	0.531449	0.741888	0.576071	0.503735	0.453918	0.467143	0.000000
47 CIG - Supply Component	0.245365	0.288423	0.277094	0.283624	0.304848	0.346269	0.299746	0.506398	0.343107	0.273506	0.225980	0.238835	0.300048
48 CSG - BGSS-F	0.468006	0.511067	0.499741	0.506271	0.530652	0.571468	0.529734	0.730985	0.572719	0.495577	0.453638	0.461490	0.521811
49 CSG - BGSS-I	0.431051	0.474112	0.462786	0.469316	0.495541	0.536357	0.494622	0.694020	0.535755	0.458612	0.416673	0.424528	0.485340
50 CSG - Emergency Sales	0.473888	0.517224	0.505582	0.511918	0.533592	0.576082	0.531449	0.741888	0.576071	0.503735	0.453918	0.467143	0.527203

53 BGSS-RSG "Weather Normalized All" - used tariff rates with out SUT (effective 6/1/2023 the rate was \$0.442408; and effective as of 10/1/2023 the rate is \$0.372799).

54 BGSS-RSG excludes Off-Peak volume because it has its own specific BGSS-RSGOP rate (effective as of 5/1/2023 the rate is \$0.279082). Applicable May - October only.

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

56 GSG includes Off-Peak usage.

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

58 All BGSS rates exclude SUT.

Gas Proof of Revenue by Rate Schedule

Narrative for Rate Schedule Design

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

1) Actual and Weather Normalized

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the schedule are lines for Balancing Charge, Societal Benefits Charge, Margin Adjustment Charge, Gas Conservation Incentive Program, Green Programs Recovery Charge, Tax Adjustment Credit, Facilities Charge, Minimum Charge, Miscellaneous items, and Unbilled Revenue. The first column shows the actual billing units for the test year from Schedule SS-G2. The second column shows annual average rates (without Sales and Use Tax, SUT) occurring during the test period. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11. The third column presents annualized revenue for the test period. The fourth column shows the weather normalized billing units for the test year from SS-G2. The fifth column shows the applicable rates. Column six (6) presents weather normalized revenue. Columns seven (7) and eight (8) show the differential revenue, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

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

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the Schedule are lines for Balancing Charge, Societal Benefits Charge, Margin Adjustment Charge, Gas Conservation Incentive Program, Green Programs Recovery Charge, Tax Adjustment Credit, Facilities Charge, Minimum Charge, Miscellaneous items, and Unbilled Revenue. The first column shows the annualized weather normalized billing units for the test year from Schedule SS-G2. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective November 1, 2023. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11. The third column presents annualized revenue for the test period assuming all customers are provided service under their applicable BGSS provision. The fourth column repeats the billing units of the first column. The fifth column shows the proposed rates that result in the proposed revenues shown in column six (6). Columns seven (7) and eight (8) show the proposed revenue increase, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

**GAS PROOF OF REVENUE
SUMMARY
GAS RATE INCREASE**
"5 and 7" Months Ended May 31, 2024
(Therms & Revenue - Thousands, Rate - \$/Therm)

Rate Schedule	Actual		Weather Normalized		Difference	
	Therms (1)	Revenue (2)	Therms (3)	Revenue (4)	Revenue (5)	Percent (6)
1 RSG	1,542,270	\$1,509,167	1,552,629	\$1,521,695	\$12,528	0.83
2 GSG	296,702	312,018	296,824	312,059	41	0.01
3 LVG	752,946	412,567	756,952	414,738	2,171	0.53
6 SLG	711	938	711	938	0	0.00
7 Subtotal	2,592,629	2,234,690	2,607,117	2,249,430	14,740	0.66
8						
9 TSG-F	22,583	3,876	22,583	3,876	0	0.00
10 TSG-NF	128,549	23,297	128,549	23,297	0	0.00
11 CIG	26,039	11,307	26,039	11,307	0	0.00
12 CSG	678,524	725,426	0	725,426	0	0.00
15 Subtotal	855,695	763,905	177,171	763,905	0	0.00
16						
17 Totals	3,448,324	\$2,998,595	2,784,288	\$3,013,335	\$14,740	0.49

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

**GAS PROOF OF REVENUE
SUMMARY
GAS RATE INCREASE
"5 and 7" Months Ended May 31, 2024**
(Therms & Revenue - Thousands, Rate - \$/Therm)

Rate Schedule		Annualized Weather Normalized		Proposed		Difference	
		Therms (1)	Revenue (2)	Therms (3)	Revenue (4)	Revenue (5)	Percent (6)
1	RSG	1,552,629	\$1,640,209	1,552,629	\$1,938,685	\$298,476	18.20
2	GSG	296,824	332,335	296,824	403,942	71,607	21.55
3	LVG	756,952	655,917	756,952	705,832	49,915	7.61
6	SLG	711	1,274,599	711	1,375,059	100,460	7.88
7	Subtotal	2,607,117	2,629,735	2,607,117	3,049,834	420,099	15.97
8							
9	TSG-F	22,583	15,959,350	22,583	17,700,027	1,740,677	10.91
10	TSG-NF	128,549	83,840	128,549	89,124	5,284	6.30
11	CIG	26,039	11,299	26,039	12,181	882	7.81
12	CSG	678,524	725,553	678,524	725,648	95	0.01
13	Subtotal	855,695	836,652	855,695	844,654	8,002	0.96
14							
15	Totals	3,462,812	3,466,387	3,462,812	3,894,488	\$428,100	12.35
16							
17							
18						Less change in MAC included above	\$5,285
19							
20						Gas Revenue Requirement	\$422,815
21							
22							
23						<u>Increase Before Mac Adjustment</u>	<u>Increase Above</u> <u>MAC Adjustment</u>
24				RSG	\$295,353	\$298,476	3,123
25				GSG	71,010	71,607	597
26				LVG	48,390	49,915	1,525
27				SLG	99,032	100,460	1,428
28				Subtotal	414,852	420,099	5,246
29							
30				TSG-F	1,696,198	1,740,677	44,479
31				TSG-NF	5,284	5,284	0
32				CIG	882	882	0
33				CSG	95	95	0
34				Subtotal	7,957	8,002	44
35							
36				Totals	\$422,809	\$428,100	5,291

39 Notes:
40 All customers assumed to be on BGSS.
41 SLG units and revenues shown to 3 decimals.
42 TSG-F revenues shown to 3 decimals.
43 Annualized Weather Normalized Revenue reflects Delivery rates as of 11/1/2023
44 plus applicable BGSS charges.

**RATE SCHEDULE GSG
GENERAL SERVICE
"5 and 7" Months Ended May 31, 2024**
(Therms & Revenue - Thousands, Rate - \$/Therm)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	1,683,551	18.97	\$31,937	1,683,551	29.48	\$49,631	\$17,694	55.40
2 Distribution Charge - Pre 7/14/97	1,877	0.328263	616	1,877	0.510112	957	341	55.36
3 Distribution Charge - All Others	294,936	0.328263	96,816	294,936	0.510112	150,450	53,634	55.40
4 Off-Peak Dist Charge - Pre 7/14/97	0	0.164132	0	0	0.255056	0	0	0.00
5 Off-Peak Dist Charge - All Others	12	0.164132	2	12	0.255056	3	1	50.00
6 Balancing Charge	210,763	0.091830	19,354	210,763	0.091830	19,354	0	0.00
7 SBC	296,824	0.044873	13,319	296,824	0.044873	13,319	0	0.00
8 Margin Adjustment	296,824	(0.005821)	(1,728)	296,824	(0.005821)	(1,728)	0	0.00
9 Weather Normalization	210,763	0.000000	0	210,763	0.000000	0	0	0.00
10 Green Programs Recovery Charge	296,824	0.009026	2,679	296,824	0.009026	2,679	0	0.00
11 Tax Adjustment Credit	296,824	(0.037671)	(11,182)	296,824	(0.037671)	(11,182)	0	0.00
12 Gas Conservation Incentive Program	296,824	0.044451	13,194	296,824	0.044451	13,194	0	0.00
13 Facilities Charges			0			0	0	0.00
14 Minimum			0			0	0	0.00
15 Miscellaneous			(9)			(8)	1	(10.98)
16 Delivery Subtotal	296,824		\$164,998	296,824		\$236,669	\$71,671	43.44
17 Unbilled Delivery			314			450	136	43.31
18 Delivery Subtotal w unbilled			\$165,312			\$237,119	\$71,807	43.44
19								
Supply								
21 BGSS	296,824	0.557347	\$165,434	296,824	0.557347	\$165,434	\$0	0.00
22 Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
23 BGSS Contrib. from TSG-F, TSG-NF & CIG	0	0.000000	0	296,824	(0.000667)	(198)	(198)	0.00
24								
25 Miscellaneous			0			0	0	0.00
26 Supply subtotal	296,824		\$165,434	296,824		\$165,236	(198)	(0.12)
27 Unbilled Supply			1,589			1,587	(2)	(0.13)
28 Supply Subtotal w unbilled			\$167,023			\$166,823	(200)	(0.12)
29								
30 Total Delivery + Supply	296,824		\$332,335	296,824		\$403,942	\$71,607	21.55

34 Notes:

35 All customers assumed to be on BGSS.

36 Annualized Weather Normalized Revenue reflects Delivery rates as of 11/1/2023

37 plus applicable BGSS charges.

38

**RATE SCHEDULE SLG
STREET LIGHTING SERVICE
"5 and 7" Months Ended May 31, 2024**
(Therms & Revenue - Thousands, Rate - \$/Therm)

	Actual			Weather Normalized			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Single	11.788	13.2351	\$156.020	11.788	13.2351	\$156.020	\$0.000	0.00
2 Double Inverted	0.107	13.2351	1.410	0.107	13.2351	1.410	0.000	0.00
3 Double Upright	0.634	13.2351	8.392	0.634	13.2351	8.392	0.000	0.00
4 Triple prior to 1/1/93	18.078	13.2351	239.263	18.078	13.2351	239.263	0.000	0.00
5 Triple on and after 1/1/93	0.427	67.4762	28.831	0.427	67.4762	28.831	0.000	0.00
6 Distribution Therm Charge	711.043	0.053493	38.036	711.043	0.053500	38.036	0.000	0.00
7 SBC	711.043	0.051877	36.887	711.043	0.051877	36.887	0.000	0.00
8 Margin Adjustment	711.043	(0.006188)	(4.400)	711.043	(0.006188)	(4.400)	0.000	0.00
9 Green Programs Recovery Charge	711.043	0.008950	6.364	711.043	0.008950	6.364	0.000	0.00
10 Tax Adjustment Credit	711.043	(0.109908)	(78.150)	711.043	(0.109908)	(78.150)	0.000	0.00
11 Gas Conservation Incentive Program	711.043	0.000000	0.000	711.043	0.000000	0.000	0.000	0.00
12 Facilities Charges			0.000			0.000	0.000	0.00
13 Minimum			0.000			0.000	0.000	0.00
14 Miscellaneous			0.150			0.150	0.000	0.00
15 Delivery Subtotal	711.043		\$432.803	711.043		\$432.803	\$0.000	0.00
16 Unbilled Delivery			0.000			0.000	0.000	0.00
17 Delivery Subtotal w unbilled			\$432.803			\$432.803	\$0.000	0.00
18								
Supply								
20 BGSS	287.870	0.585408	\$168.521	287.870	0.585408	\$168.521	\$0.000	0.00
21 Emergency Sales Service	0.000	0.000000	0.000	0.000	0.000000	0.000	0.000	0.00
22 Miscellaneous			168.521			168.521	0.000	0.00
23 Supply Subtotal	287.870		\$337.042	287.870		\$337.042	\$0.000	0.00
24 Unbilled Supply			168.521			168.521	0.000	0.00
25 Supply Subtotal w unbilled			\$505.563			\$505.563	\$0.000	0.00
26								
27 Total Delivery + Supply	711.043		\$938.366	711.043		\$938.366	\$0.000	0.00

31 Notes:

32 SLG units and revenues shown to 3 decimals.

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

**RATE SCHEDULE SLG
STREET LIGHTING SERVICE
"5 and 7" Months Ended May 31, 2024**
(Therms & Revenue - Thousands, Rate - \$/Therm)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Single	11.788	13.2351	\$156.020	11.788	15.6794	\$184.834	\$28.814	18.47
2 Double Inverted	0.107	13.2351	1.410	0.107	15.6794	1.670	0.260	18.44
3 Double Upright	0.634	13.2351	8.392	0.634	15.6794	9.941	1.549	18.46
4 Triple prior to 1/1/93	18.078	13.2351	239.263	18.078	15.6794	283.450	44.187	18.47
5 Triple on and after 1/1/93	0.427	67.4762	28.831	0.427	79.9377	34.156	5.325	18.47
6 Distribution Therm Charge	711.043	0.053531	38.063	711.043	0.083189	59.151	21.088	55.40
7 SBC	711.043	0.044873	31.907	711.043	0.044873	31.907	0.000	0.00
8 Margin Adjustment	711.043	(0.005821)	(4.139)	711.043	(0.005821)	(4.139)	0.000	0.00
9 Green Programs Recovery Charge	711.043	0.009026	6.418	711.043	0.009026	6.418	0.000	0.00
10 Tax Adjustment Credit	711.043	(0.065353)	(46.469)	711.043	(0.065353)	(46.469)	0.000	0.00
11 Gas Conservation Incentive Program	711.043	0.000000	0.000	711.043	0.000000	0.000	0.000	0.00
12 Facilities Charges			0.000			0.000	0.000	0.00
13 Minimum			0.000			0.000	0.000	0.00
14 Miscellaneous			0.150			0.098	(0.052)	(34.56)
15 Delivery Subtotal	711.043		\$459.846	711.043		\$561.017	\$101.171	22.00
16 Unbilled Delivery			0.000			0.000	0.000	0.00
17 Delivery Subtotal w unbilled			\$459.846			\$561.017	\$101.171	22.00
18								
Supply								
20 BGSS	711.043	0.526898	\$374.647	711.043	0.526898	\$374.647	\$0.000	0.00
21 Emergency Sales Service	0.000	0.000000	0.000	0.000	0.000000	0.000	0.000	0.00
22 BGSS Contrib. from TSG-F, TSG-NF & CIG	0.000	0.000000	0.000	711.043	(0.000667)	(0.474)	(0.474)	0.00
23 Miscellaneous			168.521			168.521	0.000	0.00
24 Supply Subtotal	711.043		\$543.168	711.043		\$542.694	(\$0.474)	(0.09)
25 Unbilled Supply			271.584			271.347	(0.237)	(0.09)
26 Supply Subtotal w unbilled			\$814.752			\$814.041	(\$0.711)	(0.09)
27								
28 Total Delivery + Supply	711.043		\$1,274.599	711.043		\$1,375.059	\$100.460	7.88
29								
30								
31								

32 Notes:
33 All customers assumed to be on BGSS.
34 SLG units and revenues shown to 3 decimals.
35 Annualized Weather Normalized Revenue reflects Delivery rates as of 11/1/2023
36 plus applicable BGSS charges.

RATE SCHEDULE CIG
COGENERATION INTERRUPTIBLE SERVICE
"5 and 7" Months Ended May 31, 2024
 (Therms & Revenue - Thousands, Rate - \$/Therm)

	<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	200.69	\$26	0.129	200.69	\$26	\$0	0.00
2 Margin 0-600,000	24,028	0.094780	2,277	24,028	0.094780	2,277	0	0.00
3 Margin over 600,000	2,011	0.092963	187	2,011	0.092963	187	0	0.00
4 Extended Gas Service	0	0.000000	0	0	0.000000	0	0	0.00
5 SBC	26,039	0.051775	1,348	26,039	0.051775	1,348	0	0.00
6 Green Programs Recovery Charge	26,039	0.008912	232	26,039	0.008912	232	0	0.00
7 Tax Adjustment Credit	26,039	(0.018845)	(491)	26,039	(0.018845)	(491)	0	0.00
8 Gas Conservation Incentive Program	26,039	0.000000	0	26,039	0.000000	0	0	0.00
9 Facilities Charges			0			0	0	0.00
10 Minimum			0			0	0	0.00
11 Miscellaneous			0			0	0	0.00
12 Delivery Subtotal	26,039		\$3,580	26,039		\$3,580	\$0	0.00
13 Unbilled Delivery			98			98	0	0.00
14 Delivery Subtotal w unbilled			\$3,678			\$3,678	\$0	0.00
15								
Supply								
17 Commodity Component	26,039	0.294026	\$7,656	26,039	0.294026	\$7,656	\$0	0.00
18 Pilot Use	0	0.000000	0	0	0.000000	0	0	0.00
19 Penalty Use	0		0	0		0	0	0.00
20 Extended Gas Service	866	0.000000	0	0	0.000000	0	0	0.00
21 Miscellaneous			0			0	0	0.00
22 Supply Subtotal	26,905		\$7,656	26,039		\$7,656	\$0	0.00
23 Unbilled Supply			(28)			(28)	0	0.00
24 Supply Subtotal w unbilled			\$7,629			\$7,629	\$0	0.00
25								
26 Total Delivery + Supply	26,039		\$11,307	26,039		\$11,307	\$0	0.00

27
 28
 29
 30 Notes:
 31 Rates are annual averages derived from actual, excluding SUT.
 32

RATE SCHEDULE CIG
COGENERATION INTERRUPTIBLE SERVICE
"5 and 7" Months Ended May 31, 2024
(Therms & Revenue - Thousands, Rate - \$/Therm)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	0.129	199.11	\$26	0.129	272.65	\$35	\$9	34.62
2 Margin 0-600,000	24,028	0.088960	2,138	24,028	0.121590	2,922	784	36.67
3 Margin over 600,000	2,011	0.078960	159	2,011	0.111590	224	65	40.88
4 Extended Gas Service	0	0.150000	0	0	0.150000	0	0	0.00
5 SBC	26,039	0.044873	1,168	26,039	0.044873	1,168	0	0.00
6 Green Programs Recovery Charge	26,039	0.009026	235	26,039	0.009026	235	0	0.00
7 Tax Adjustment Credit	26,039	(0.011756)	(306)	26,039	(0.011756)	(306)	0	0.00
8 Gas Conservation Incentive Program	26,039	0.000000	0	26,039	0.000000	0	0	0.00
9 Facilities Charges			0			0	0	0.00
10 Minimum			0			0	0	0.00
11 Miscellaneous			0			0	0	0.00
12 Delivery Subtotal	26,039		\$3,420	26,039		\$4,278	\$858	25.09
13 Unbilled Delivery			94			118	24	25.53
14 Delivery Subtotal w unbilled			\$3,514			\$4,396	\$882	25.10
15								
Supply								
17 Commodity Component	26,039	0.300048	\$7,813	26,039	0.300048	\$7,813	\$0	0.00
18 Pilot Use	0	1.89	0	0	1.89	0	0	0.00
19 Penalty Use	0		0	0		0	0	0.00
20 Extended Gas Service	0		0	0		0	0	0.00
21 Miscellaneous			0			0	0	0.00
22 Supply Subtotal	26,039		\$7,813	26,039		\$7,813	\$0	0.00
23 Unbilled Supply			(28)			(28)	0	0.00
24 Supply Subtotal w unbilled			\$7,785			\$7,785	\$0	0.00
25								
26 Total Delivery + Supply	26,039		\$11,299	26,039		\$12,181	\$882	7.81

30 Notes:

31 All customers assumed to be on BGSS.

32 Annualized Weather Normalized Revenue reflects Delivery rates as of 11/1/2023

33 plus applicable BGSS charges.

34

RATE SCHEDULE TSG-F
FIRM TRANSPORTATION GAS SERVICE
"5 and 7" Months Ended May 31, 2024
 (Therms & Revenue - Thousands, Rate - \$/Therm)

	Actual			Weather Normalized			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	0.366	903.42	\$330.598	0.366	903.42	\$330.598	\$0.000	0.00
2 Demand Charge	451	2.1899	988.625	451	2.1899	988.625	0.000	0.00
3 Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00
4 Distribution Charge	22,583	0.083830	1,893.135	22,583	0.083830	1,893.135	0.000	0.00
5 Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
6 SBC	22,583	0.053452	1,207.107	22,583	0.053452	1,207.107	0.000	0.00
7 SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
8 Margin Adjustment	22,583	(0.006261)	(141.397)	22,583	(0.006261)	(141.397)	0.000	0.00
9 Margin Adjustment, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
10 Green Programs Recovery Charge	22,583	0.009016	203.598	22,583	0.009016	203.598	0.000	0.00
11 Green Programs Recovery Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
12 Tax Adjustment Credit	22,583	(0.023218)	(524.326)	22,583	(0.023218)	(524.326)	0.000	0.00
13 Gas Conservation Incentive Program	22,583	0.000000	0.000	22,583	0.000000	0.000	0.000	0.00
14 Facilities Charges			0.000			0.000	0.000	0.00
15 Minimum			0.000			0.000	0.000	0.00
16 Miscellaneous			(4.098)			(4.098)	0.000	0.00
17 Delivery Subtotal	22,583		3,953.243	22,583		3,953.243	0.000	0.00
18 Unbilled Delivery			(77.568)			(77.568)	0.000	0.00
19 Delivery Subtotal w unbilled			3,875.67			3,875.67	0.000	0.00
20								
Supply								
22 Commodity Charge, BGSS	0	0.000000	\$0.000	0	0.000000	\$0.000	\$0.000	0.00
23 Emergency Sales Service	0	0.500368	0.103	0	0.500368	0.103	0.000	0.00
24 Miscellaneous			0.000			0.000	0.000	0.00
25 Supply Subtotal	0		\$0.103	0		\$0.103	\$0.000	0.00
26 Unbilled Supply			0.000			0.000	0.000	0.00
27 Supply Subtotal w unbilled			\$0.103			\$0.103	\$0.000	0.00
28								
29 Total Delivery + Supply	22,583		<u>\$3,875.777</u>	22,583		<u>\$3,875.777</u>	<u>\$0.000</u>	0.00
30								

31 Notes:

32 TSG-F revenues shown to 3 decimals.

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

RATE SCHEDULE TSG-F
FIRM TRANSPORTATION GAS SERVICE
"5 and 7" Months Ended May 31, 2024
(Therms & Revenue - Thousands, Rate - \$/Therm)

EXHIBIT P-9G
Schedule SS-G11
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	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	0.366	902.42	\$330.232	0.366	994.97	\$364.100	\$33.868	10.26
2 Demand Charge	451	2.1896	988.490	451	3.5144	1,586.567	598.077	60.50
3 Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00
4 Distribution Charge	22,583	0.083696	1,890.102	22,583	0.134335	3,033.680	1,143.578	60.50
5 Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
6 SBC	22,583	0.044873	1,013.365	22,583	0.044873	1,013.365	0.000	0.00
7 SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
8 Margin Adjustment	22,583	(0.005821)	(131.455)	22,583	(0.005821)	(131.455)	0.000	0.00
9 Margin Adjustment, Agreements	0	(0.005821)	0.000	0	(0.005821)	0.000	0.000	0.00
10 Green Programs Recovery Charge	22,583	0.009026	203.834	22,583	0.009026	203.834	0.000	0.00
11 Green Programs Recovery Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
12 Tax Adjustment Credit	22,583	(0.015896)	(358.979)	22,583	(0.015896)	(358.979)	0.000	0.00
13 Gas Conservation Incentive Program	22,583	0.000000	0.000	22,583	0.000000	0.000	0.000	0.00
14 Facilities Charges			0.000			0.000	0.000	0.00
15 Minimum			0.000			0.000	0.000	0.00
16 Miscellaneous			(4.098)			(4.106)	(0.008)	0.20
17 Delivery Subtotal	22,583		3,931.491	22,583		5,707.006	1,775.515	45.16
18 Unbilled Delivery			(77.141)			(111.979)	(34.838)	45.16
19 Delivery Subtotal w unbilled			3,854.350			5,595.027	1,740.677	45.16
20								
Supply								
22 Commodity Charge, BGSS-F	22,583	0.536024	\$12,105.000	22,583	0.536024	\$12,105.000	\$0.000	0.00
23 Emergency Sales Service	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
24 Miscellaneous			0.000			0.000	0.000	0.00
25 Supply Subtotal	22,583		\$12,105.000	22,583		\$12,105.000	\$0.000	0.00
26 Unbilled Supply			0.000			0.000	0.000	0.00
27 Supply Subtotal w unbilled			\$12,105.000			\$12,105.000	\$0.000	0.00
28								
29 Total Delivery + Supply	22,583		\$15,959.350	22,583		\$17,700.027	\$1,740.677	10.91

33 Notes:

34 All customers assumed to be on BGSS.

35 TSG-F revenues shown to 3 decimals.

36 Annualized Weather Normalized Revenue reflects Delivery rates as of 11/1/2023

37 plus applicable BGSS charges.

RATE SCHEDULE TSG-NF
NON-FIRM TRANSPORTATION GAS SERVICE
"5 and 7" Months Ended May 31, 2024
 (Therms & Revenue - Thousands, Rate - \$/Therm)

	Actual			Weather Normalized			Difference	
	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
Delivery								
1 Service Charge	1,838	901.86	\$1,657	1,838	901.86	\$1,657	\$0	0.00
2 Dist Charge 0-50,000	55,730	0.098952	5,515	55,730	0.098952	5,515	0	0.00
3 Dist Charge 0-50,000, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
4 Dist Charge over 50,000	72,819	0.099027	7,211	72,819	0.099027	7,211	0	0.00
5 Dist Charge over 50,000, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
6 SBC	128,549	0.052028	6,688	128,549	0.052028	6,688	0	0.00
7 SBC, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
8 Green Programs Recovery Charge	128,549	0.008806	1,132	128,549	0.008806	1,132	0	0.00
9 Green Programs Recovery Charge, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
10 Tax Adjustment Credit	128,549	(0.010746)	(1,381)	128,549	(0.010746)	(1,381)	0	0.00
11 Gas Conservation Incentive Program	128,549	0.000000	0	128,549	0.000000	0	0	0.00
12 Facilities Charges			2			2	0	0.00
13 Minimum			0			0	0	0.00
14 Miscellaneous			(38)			(38)	0	0.00
15 Delivery Subtotal	128,549		\$20,785	128,549		\$20,785	\$0	0.00
16 Unbilled Delivery			0			0	0	0.00
17 Delivery Subtotal w unbilled			\$20,785			\$20,785	\$0	0.00
18								
Supply								
20 Commodity Charge, BGSS-I	4,509	0.557574	\$2,514	4,509	0.557574	\$2,514	\$0	0.00
21 Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
22 Pilot Use	0	0.000000	(3)	0	0.000000	(3)	0	0.00
23 Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
24 Miscellaneous			0			0	0	0.00
25 Supply Subtotal	4,509		\$2,511	4,509		\$2,511	\$0	0.00
26 Unbilled Supply			0			0	0	0.00
27 Supply Subtotal w unbilled			\$2,511			\$2,511	\$0	0.00
28								
29 Total Delivery + Supply	128,549		\$23,297	128,549		\$23,297	\$0	0.00

33 Notes:

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

RATE SCHEDULE TSG-NF
NON-FIRM TRANSPORTATION GAS SERVICE
"5 and 7" Months Ended May 31, 2024
(Therms & Revenue - Thousands, Rate - \$/Therm)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge	1.838	902.42	\$1,658	1.838	994.97	\$1,829	\$171	10.31
2 Dist Charge 0-50,000	55,730	0.098680	5,499	55,730	0.138453	7,716	2,217	40.32
3 Dist Charge 0-50,000, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
4 Dist Charge over 50,000	72,819	0.098680	7,186	72,819	0.138453	10,082	2,896	40.30
5 Dist Charge over 50,000, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
6 SBC	128,549	0.044873	5,768	128,549	0.044873	5,768	0	0.00
7 SBC, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
8 Green Programs Recovery Charge	128,549	0.009026	1,160	128,549	0.009026	1,160	0	0.00
9 Green Programs Recovery Charge, Agreements	0	0.000000	0	0	0.000000	0	0	0.00
10 Tax Adjustment Credit	128,549	(0.008031)	(1,032)	128,549	(0.008031)	(1,032)	0	0.00
11 Gas Conservation Incentive Program	128,549	0.000000	0	128,549	0.000000	0	0	0.00
12 Facilities Charges			2			2	0	0.00
13 Minimum			0			0	0	0.00
14 Miscellaneous			(38)			(38)	0	0.00
15 Delivery Subtotal	128,549		\$20,202	128,549		\$25,486	\$5,284	26.16
16 Unbilled Delivery			0			0	0	0.00
17 Delivery Subtotal w unbilled			\$20,202			\$25,486	\$5,284	26.16
18								
Supply								
20 Commodity Charge, BGSS-I	128,549	0.495048	\$63,638	128,549	0.495048	\$63,638	\$0	0.00
21 Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
22 Pilot Use	0	1.890000	0	0	1.890000	0	0	0.00
23 Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
24 Miscellaneous			0			0	0	0.00
25 Supply Subtotal	128,549		\$63,638	128,549		\$63,638	\$0	0.00
26 Unbilled Supply			0			0	0	0.00
27 Supply Subtotal w unbilled			\$63,638			\$63,638	\$0	0.00
28								
29 Total Delivery + Supply	128,549		\$83,840	128,549		\$89,124	\$5,284	6.30

33 Notes:

34 All customers assumed to be on BGSS.

35 Annualized Weather Normalized Revenue reflects Delivery rates as of 11/1/2023

36 plus applicable BGSS charges.

**RATE SCHEDULE CSG
CONTRACT SERVICES
"5 and 7" Months Ended May 31, 2024**
(Therms & Revenue - Thousands, Rate - \$/Therm)

	Actual			Weather Normalized			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
Delivery								
1 Service Charge - Power	0.0000	0.00	\$0	0.0000	0.00	\$0	\$0	0.00
2 Service Charge - Power- Non Firm	0.0000	0.00	0	0.0000	0.00	0	0	0.00
3 Service Charge - Other	0.2302	902.42	208	0.2302	902.42	208	0	0.00
4 Distribution Charge - Power	0	0.000000	0	0	0.000000	0	0	0.00
5 Distribution Charge - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
6 Distribution Charge - Other	678,524	0.008423	5,715	678,524	0.008423	5,715	0	0.00
7 Maintenance - Power	0	0.000000	0	0	0.000000	0	0	0.00
8 Maintenance - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
9 Maintenance - Other	678,524	0.000152	103	678,524	0.000152	103	0	0.00
10 Pilot Use	0	0.000000	0	0	0.000000	0	0	0.00
11 Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
12 Balancing Charge (applicable only if customer uses BGSS-F)	0	0.000000	0	0	0.000000	0	0	0.00
13 SBC	678,524	0.001400	950	678,524	0.001400	950	0	0.00
14 Green Programs Recovery Charge	678,524	0.000335	228	678,524	0.000335	228	0	0.00
15 Tax Adjustment Credit	678,524	(0.001069)	(726)	678,524	(0.001069)	(726)	0	0.00
16 Gas Conservation Incentive Program	678,524	0.000000	0	678,524	0.000000	0	0	0.00
17 Facilities Chg.			464,798			464,798	0	0.00
18 Minimum			253,627			253,627	0	0.00
19 Sales Tax Discount - Delivery			0			0	0	0.00
20 Misc.			0			0	0	0.00
21		Delivery Subtotal	724,903			724,903	0	0.00
22 Unbilled Delivery			524			524	0	0.00
23		Delivery Subtotal w/ Unbilled	725,426			725,426	0	0.00
24								
25 Supply:								
26 BGSS-Firm - Power	0	0.000000	0	0	0.000000	0	0	0.00
27 BGSS-Firm - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
28 BGSS-Firm - Other	0	0.000000	0	0	0.000000	0	0	0.00
29								
30 BGSS-Interruptible - Power	0	0.000000	0	0	0.000000	0	0	0.00
31 BGSS-Interruptible - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
32 BGSS-Interruptible - Other	0	0.000000	0	0	0.000000	0	0	0.00
33								
34 Emergency Sales Svc. - Power	0	0.000000	0	0	0.000000	0	0	0.00
35 Emergency Sales Svc. - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
36 Emergency Sales Svc - Other	0	0.000000	0	0	0.000000	0	0	0.00
37								
38 Pilot Use	0	0.00	0	0	0.000000	0	0	0.00
39 Penalty Use	0	0.000000	0	0	0.000000	0	(0)	(100.00)
40 Misc.			0			0	(0)	(100.00)
41		Supply Subtotal	0			0	(0)	(100.00)
42 Unbilled Supply			0			0	(0)	(100.00)
43		Supply Subtotal w/ Unbilled	0			0	(0)	(100.00)
44								
45		Total Delivery & Supply	725,426			725,426	0	0.00
46								

47 Notes:

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

Gas Tariff Rates
"5 and 7" Months Ended May 31, 2024

EXHIBIT P-9G
Schedule SS-G11

Proposed Revenue Requirement Increase

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Rate Schedule	Description	Current Total Distribution Charges		Proposed Total Distribution Charges	
		Charge without SUT	Charge Including SUT	Charge without SUT	Charge Including SUT
RSG	Service Charge	\$8.08	\$8.62	\$12.56	\$13.39
	Distribution Charges	\$0.437491	\$0.466475	\$0.571545	\$0.609410
	Balancing Charge	\$0.091830	\$0.097914	\$0.091830	\$0.097914
	Off-Peak Use	\$0.218746	\$0.233238	\$0.285773	\$0.304705
GSG	Service Charge	\$18.97	\$20.23	\$29.48	\$31.43
	Distribution Charge - Pre July 14, 1997	\$0.328263	\$0.350010	\$0.510112	\$0.543907
	Distribution Charge - All Others	\$0.328263	\$0.350010	\$0.510112	\$0.543907
	Balancing Charge	\$0.091830	\$0.097914	\$0.091830	\$0.097914
	Off-Peak Use Dist Charge - Pre July 14, 1997	\$0.164132	\$0.175006	\$0.255056	\$0.271953
	Off-Peak Use Dist Charge - All Others	\$0.164132	\$0.175006	\$0.255056	\$0.271953
LVG	Service Charge	\$168.50	\$179.66	\$261.85	\$279.20
	Demand Charge	\$4.3754	\$4.6653	\$5.3427	\$5.6967
	Distribution Charge 0-1,000 pre July 14, 1997	\$0.033054	\$0.035244	\$0.148008	\$0.157814
	Distribution Charge over 1,000 pre July 14, 1997	\$0.050101	\$0.053420	\$0.037292	\$0.039763
	Distribution Charge 0-1,000 post July 14, 1997	\$0.033054	\$0.035244	\$0.148008	\$0.157814
	Distribution Charge over 1,000 post July 14, 1997	\$0.050101	\$0.053420	\$0.037292	\$0.039763
	Balancing Charge	\$0.091830	0.097914	\$0.091830	\$0.097914
SLG	Single-Mantle Lamp	\$13.2351	\$14.1119	\$15.6794	\$16.7182
	Double-Mantle Lamp, inverted	\$13.2351	\$14.1119	\$15.6794	\$16.7182
	Double Mantle Lamp, upright	\$13.2351	\$14.1119	\$15.6794	\$16.7182
	Triple-Mantle Lamp, prior to January 1, 1993	\$13.2351	\$14.1119	\$15.6794	\$16.7182
	Triple-Mantle Lamp, on and after January 1, 1993	\$67.4762	\$71.9465	\$79.9377	\$85.2336
	Distribution Therm Charge	\$0.053531	\$0.057077	\$0.083189	\$0.088700

Gas Tariff Rates
"5 and 7" Months Ended May 31, 2024

EXHIBIT P-9G
Schedule SS-G11
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Proposed Revenue Requirement Increase

Rate Schedule	Description	Current Total Distribution Charges		Proposed Total Distribution Charges	
		Charge without SUT	Charge Including SUT	Charge without SUT	Charge Including SUT
TSG-F	Service Charge	\$902.42	\$962.21	\$994.97	\$1,060.89
	Demand Charge	\$2.1896	\$2.3347	\$3.5144	\$3.7472
	Distribution Charges	\$0.083696	\$0.089241	\$0.134335	\$0.143235
TSG-NF	Service Charge	\$902.42	\$962.21	\$994.97	\$1,060.89
	Distribution Charge 0-50,000	\$0.098680	\$0.105218	\$0.138453	\$0.147626
	Distribution Charge over 50,000	\$0.098680	\$0.105218	\$0.138453	\$0.147626
	Special Provision (d)	\$1.89	\$2.02	\$1.89	\$2.02
CIG	Service Charge	\$199.11	\$212.30	\$272.65	\$290.71
	Distribution Charge 0-600,000	\$0.088960	\$0.094854	\$0.121590	\$0.129645
	Distribution Charge over 600,000	\$0.078960	\$0.084191	\$0.111590	\$0.118983
	Special Provision (c) 1st para	\$1.89	\$2.02	\$1.89	\$2.02
BGSS RSG	Commodity Charge including Losses	\$0.372799	\$0.397497	\$0.371476	\$0.396086
CSG	Service Charge	\$902.42	\$962.21	\$994.97	\$1,060.89
	Distribution Charge - Non-Firm	\$0.098680	\$0.105218	\$0.138453	\$0.147626

COMPARISON OF TYPICAL BILLS

Rate Schedule RSG
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 Service Charge	12	12	12	12	12	12	12	12	12	12	12
2 Therm Usage	907	109	347	518	646	760	875	1,004	1,159	1,386	2,151
3 Balancing Therms	675	34	176	303	401	483	568	659	770	930	1,289
4											
5											
6 Total	907	109	347	518	646	760	875	1,004	1,159	1,386	2,151
7											
8 Average Therm Use	76	9	29	43	54	63	73	84	97	115	179
9											
10											
11 Present Bill											
12 Total Delivery	\$657.29	\$165.55	\$307.47	\$411.56	\$490.42	\$559.47	\$629.63	\$707.94	\$802.46	\$939.97	\$1,387.13
13 Total Supply	360.33	43.50	138.04	205.73	256.88	301.97	347.67	398.90	460.69	550.74	855.06
14	\$1,017.62	\$209.05	\$445.51	\$617.29	\$747.30	\$861.44	\$977.30	\$1,106.84	\$1,263.15	\$1,490.71	\$2,242.19
15											
16											
17											
18 Proposed Bill											
19 Total Delivery	\$844.16	\$238.49	\$414.41	\$542.84	\$640.09	\$725.35	\$811.95	\$908.68	\$1,025.41	\$1,195.31	\$1,751.91
20 Total Supply	359.05	43.34	137.55	205.00	255.96	300.90	346.44	397.49	459.06	548.79	852.03
21 Totals	\$1,203.21	\$281.83	\$551.96	\$747.84	\$896.05	\$1,026.25	\$1,158.39	\$1,306.17	\$1,484.47	\$1,744.10	\$2,603.94
22											
23											
24											
25 Increase Amount											
26 Delivery	\$186.87	\$72.94	\$106.94	\$131.28	\$149.67	\$165.88	\$182.32	\$200.74	\$222.95	\$255.34	\$364.78
27 Supply	(1.28)	(0.16)	(0.49)	(0.73)	(0.92)	(1.07)	(1.23)	(1.41)	(1.63)	(1.95)	(3.03)
28 Totals	\$185.59	\$72.78	\$106.45	\$130.55	\$148.75	\$164.81	\$181.09	\$199.33	\$221.32	\$253.39	\$361.75
29											
30											
31											
32 Increase Percent											
33 Delivery	28.4	44.1	34.8	31.9	30.5	29.6	29.0	28.4	27.8	27.2	26.3
34 Supply	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
35 Totals	18.2	34.8	23.9	21.1	19.9	19.1	18.5	18.0	17.5	17.0	16.1
36											
37											
38											
39											
40											

Notes: Bills include SUT
Each band represents a decile of customers segmented by annual therm usage.
Assumes approval of 2023 TAC filing in current rates

COMPARISON OF TYPICAL BILLS

Rate Schedule RSG

Including Tax Adjustment Credit, Gas Bad Debts (incl in SBC Charge) 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 Service Charge	12	12	12	12	12	12	12	12	12	12	12
2 Therm Usage	907	109	347	518	646	760	875	1,004	1,159	1,386	2,151
3 Balancing Therms	675	34	176	303	401	483	568	659	770	930	1,289
4											
5											
6 Total	907	109	347	518	646	760	875	1,004	1,159	1,386	2,151
7											
8 Average Therm Use	76	9	29	43	54	63	73	84	97	115	179
9											
10											
11 Present Bill											
12 Total Delivery	\$657.29	\$165.55	\$307.47	\$411.56	\$490.42	\$559.47	\$629.63	\$707.94	\$802.46	\$939.97	\$1,387.12
13 Total Supply	360.33	43.50	138.04	205.73	256.88	301.97	347.67	398.90	460.69	550.74	855.06
14	\$1,017.62	\$209.05	\$445.51	\$617.29	\$747.30	\$861.44	\$977.30	\$1,106.84	\$1,263.15	\$1,490.71	\$2,242.18
15											
16											
17											
18 Proposed Bill											
19 Total Delivery	\$809.10	\$234.26	\$400.97	\$522.82	\$615.09	\$695.96	\$778.12	\$869.85	\$980.58	\$1,141.73	\$1,668.71
20 Total Supply	359.05	43.34	137.55	205.00	255.96	300.90	346.44	397.49	459.06	548.79	852.03
21	\$1,168.15	\$277.60	\$538.52	\$727.82	\$871.05	\$996.86	\$1,124.56	\$1,267.34	\$1,439.64	\$1,690.52	\$2,520.74
22											
23											
24											
25 Increase Amount											
26 Delivery	\$151.81	\$68.71	\$93.50	\$111.26	\$124.67	\$136.49	\$148.49	\$161.91	\$178.12	\$201.76	\$281.59
27 Supply	(1.28)	(0.16)	(0.49)	(0.73)	(0.92)	(1.07)	(1.23)	(1.41)	(1.63)	(1.95)	(3.03)
28	\$150.53	\$68.55	\$93.01	\$110.53	\$123.75	\$135.42	\$147.26	\$160.50	\$176.49	\$199.81	\$278.56
29											
30											
31											
32 Increase Percent											
33 Delivery	23.1	41.5	30.4	27.0	25.4	24.4	23.6	22.9	22.2	21.5	20.3
34 Supply	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
35	14.8	32.8	20.9	17.9	16.6	15.7	15.1	14.5	14.0	13.4	12.4
36											
37											
38											
39											
40											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual therm usage.
 Assumes approval of proposed TAC filing, Gas Bad Debts (as part of SBC) and DAC

COMPARISON OF TYPICAL BILLS
Rate Schedule GSG
Distribution Only

		<u>Annual Usages</u>									
<u>Units</u>	<u>Class Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1 Service Charge	12	12	12	12	12	12	12	12	12	12	12
2 Therm Usage	2,110	116	339	602	904	1,298	1,822	2,611	3,904	6,082	11,764
3 Balancing Therms	1,497	28	158	346	569	832	1,174	1,585	2,154	2,924	4,930
4											
5											
6 Total	2,110	116	339	602	904	1,298	1,822	2,611	3,904	6,082	11,764
7											
8 Average Therm Use	176	10	28	50	75	108	152	218	325	507	980
9											
10											
11 Present Bill											
12 Total Delivery	\$1,251.19	\$292.81	\$396.81	\$522.49	\$667.62	\$854.32	\$1,102.06	\$1,464.36	\$2,048.61	\$3,013.33	\$5,530.88
13 Total Supply	1,253.91	68.82	201.70	357.72	537.14	771.17	1,082.92	1,551.37	2,320.25	3,614.14	6,990.74
14	<u>\$2,505.10</u>	<u>\$361.63</u>	<u>\$598.51</u>	<u>\$880.21</u>	<u>\$1,204.76</u>	<u>\$1,625.49</u>	<u>\$2,184.98</u>	<u>\$3,015.73</u>	<u>\$4,368.86</u>	<u>\$6,627.47</u>	<u>\$12,521.62</u>
15											
16											
17											
18 Proposed Bill											
19 Total Delivery	\$1,794.77	\$449.70	\$597.06	\$773.64	\$977.32	\$1,240.38	\$1,589.83	\$2,104.98	\$2,940.09	\$4,326.98	\$7,946.24
20 Total Supply	1,252.41	68.73	201.46	357.29	536.49	770.25	1,081.62	1,549.51	2,317.48	3,609.81	6,982.37
21 Totals	<u>\$3,047.18</u>	<u>\$518.43</u>	<u>\$798.52</u>	<u>\$1,130.93</u>	<u>\$1,513.81</u>	<u>\$2,010.63</u>	<u>\$2,671.45</u>	<u>\$3,654.49</u>	<u>\$5,257.57</u>	<u>\$7,936.79</u>	<u>\$14,928.61</u>
22											
23											
24											
25 Increase Amount											
26 Delivery	\$543.58	\$156.89	\$200.25	\$251.15	\$309.70	\$386.06	\$487.77	\$640.62	\$891.48	\$1,313.65	\$2,415.36
27 Supply	(1.50)	(0.09)	(0.24)	(0.43)	(0.65)	(0.92)	(1.30)	(1.86)	(2.77)	(4.33)	(8.37)
28 Totals	<u>\$542.08</u>	<u>\$156.80</u>	<u>\$200.01</u>	<u>\$250.72</u>	<u>\$309.05</u>	<u>\$385.14</u>	<u>\$486.47</u>	<u>\$638.76</u>	<u>\$888.71</u>	<u>\$1,309.32</u>	<u>\$2,406.99</u>
29											
30											
31											
32 Increase Percent											
33 Delivery	43.4	53.6	50.5	48.1	46.4	45.2	44.3	43.7	43.5	43.6	43.7
34 Supply	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
35 Totals	21.6	43.4	33.4	28.5	25.7	23.7	22.3	21.2	20.3	19.8	19.2
36											
37											
38											
39											
40											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual therm usage.
 Assumes approval of 2023 TAC filing in current rates

COMPARISON OF TYPICAL BILLS

Rate Schedule GSG

Including Tax Adjustment Credit, Gas Bad Debts (incl in SBC Charge) 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 Service Charge	12	12	12	12	12	12	12	12	12	12	12
2 Therm Usage	2,110	116	339	602	904	1,298	1,822	2,611	3,904	6,082	11,764
3 Balancing Therms	1,497	28	158	346	569	832	1,174	1,585	2,154	2,924	4,930
4											
5											
6 Total	2,110	116	339	602	904	1,298	1,822	2,611	3,904	6,082	11,764
7											
8 Average Therm Use	176	10	28	50	75	108	152	218	325	507	980
9											
10											
11 Present Bill											
12 Total Delivery	\$1,251.19	\$292.81	\$396.81	\$522.49	\$667.62	\$854.32	\$1,102.06	\$1,464.36	\$2,048.61	\$3,013.33	\$5,530.88
13 Total Supply	1,253.91	68.82	201.70	357.72	537.14	771.17	1,082.92	1,551.37	2,320.25	3,614.14	6,990.74
14	\$2,505.10	\$361.63	\$598.51	\$880.21	\$1,204.76	\$1,625.49	\$2,184.98	\$3,015.73	\$4,368.86	\$6,627.47	\$12,521.62
15											
16											
17											
18 Proposed Bill											
19 Total Delivery	\$1,735.42	\$446.45	\$587.51	\$756.71	\$951.90	\$1,203.88	\$1,538.57	\$2,031.57	\$2,830.30	\$4,155.94	\$7,615.43
20 Total Supply	1,252.41	68.73	201.46	357.29	536.49	770.25	1,081.62	1,549.51	2,317.48	3,609.81	6,982.37
21 Totals	\$2,987.83	\$515.18	\$788.97	\$1,114.00	\$1,488.39	\$1,974.13	\$2,620.19	\$3,581.08	\$5,147.78	\$7,765.75	\$14,597.80
22											
23											
24											
25 Increase Amount											
26 Delivery	\$484.23	\$153.64	\$190.70	\$234.22	\$284.28	\$349.56	\$436.51	\$567.21	\$781.69	\$1,142.61	\$2,084.55
27 Supply	(1.50)	(0.09)	(0.24)	(0.43)	(0.65)	(0.92)	(1.30)	(1.86)	(2.77)	(4.33)	(8.37)
28 Totals	\$482.73	\$153.55	\$190.46	\$233.79	\$283.63	\$348.64	\$435.21	\$565.35	\$778.92	\$1,138.28	\$2,076.18
29											
30											
31											
32 Increase Percent											
33 Delivery	38.7	52.5	48.1	44.8	42.6	40.9	39.6	38.7	38.2	37.9	37.7
34 Supply	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
35 Totals	19.3	42.5	31.8	26.6	23.5	21.4	19.9	18.7	17.8	17.2	16.6
36											
37											
38											
39											
40											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual therm usage.
 Assumes approval of proposed TAC filing, Gas Bad Debts (as part of SBC) and DAC

COMPARISON OF TYPICAL BILLS
Rate Schedule LVG
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 Service Charge	12	12	12	12	12	12	12	12	12	12	12
2 Therm Usage (0-1,000)	7,025	5,652	7,907	8,286	8,938	9,554	10,058	10,362	10,843	11,170	11,578
3 Therm Usage (1,000+)	31,667	1,064	4,212	7,501	10,453	13,873	18,384	24,621	34,102	54,770	225,003
4 Demand Therms	1,084	198	361	496	592	701	822	978	1,264	1,788	5,019
5											
6 Balancing Therms	23,307	3,433	7,187	10,252	12,307	14,283	16,426	19,923	25,445	35,568	78,098
7											
8 Total	38,692	6,716	12,119	15,787	19,391	23,427	28,442	34,984	44,945	65,941	236,580
9											
10 Average Therm Use	3,224	560	1,010	1,316	1,616	1,952	2,370	2,915	3,745	5,495	19,715
11											
12											
13 Present Bill											
14 Total Delivery	\$12,889.11	\$3,923.28	\$5,502.79	\$6,760.56	\$7,722.00	\$8,782.87	\$10,004.56	\$11,664.62	\$14,436.00	\$19,774.33	\$54,528.48
15 Total Supply	22,676.63	3,936.03	7,102.84	9,252.29	11,364.57	13,730.18	16,669.37	20,503.37	26,341.35	38,646.60	138,655.20
16	<u>\$35,565.74</u>	<u>\$7,859.31</u>	<u>\$12,605.63</u>	<u>\$16,012.85</u>	<u>\$19,086.57</u>	<u>\$22,513.05</u>	<u>\$26,673.93</u>	<u>\$32,167.99</u>	<u>\$40,777.35</u>	<u>\$58,420.93</u>	<u>\$193,183.68</u>
17											
18											
19											
20 Proposed Bill											
21 Total Delivery	\$15,630.68	\$5,999.99	\$7,981.27	\$9,380.11	\$10,479.33	\$11,682.05	\$13,028.83	\$14,801.99	\$17,797.60	\$23,433.96	\$59,246.23
22 Total Supply	22,649.10	3,931.25	7,094.22	9,241.06	11,350.77	13,713.52	16,649.14	20,478.48	26,309.37	38,599.69	138,486.90
23 Totals	<u>\$38,279.78</u>	<u>\$9,931.24</u>	<u>\$15,075.49</u>	<u>\$18,621.17</u>	<u>\$21,830.10</u>	<u>\$25,395.57</u>	<u>\$29,677.97</u>	<u>\$35,280.47</u>	<u>\$44,106.97</u>	<u>\$62,033.65</u>	<u>\$197,733.13</u>
24											
25											
26											
27 Increase Amount											
28 Delivery	\$2,741.57	\$2,076.71	\$2,478.48	\$2,619.55	\$2,757.33	\$2,899.18	\$3,024.27	\$3,137.37	\$3,361.60	\$3,659.63	\$4,717.75
29 Supply	(27.53)	(4.78)	(8.62)	(11.23)	(13.80)	(16.66)	(20.23)	(24.89)	(31.98)	(46.91)	(168.30)
30 Totals	<u>\$2,714.04</u>	<u>\$2,071.93</u>	<u>\$2,469.86</u>	<u>\$2,608.32</u>	<u>\$2,743.53</u>	<u>\$2,882.52</u>	<u>\$3,004.04</u>	<u>\$3,112.48</u>	<u>\$3,329.62</u>	<u>\$3,612.72</u>	<u>\$4,549.45</u>
31											
32											
33											
34 Increase Percent											
35 Delivery	21.3	52.9	45.0	38.7	35.7	33.0	30.2	26.9	23.3	18.5	8.7
36 Supply	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
37 Totals	7.6	26.4	19.6	16.3	14.4	12.8	11.3	9.7	8.2	6.2	2.4
38											
39											
40											
41											
42											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual therm usage.
 Assumes approval of 2023 TAC filing in current rates

COMPARISON OF TYPICAL BILLS

Rate Schedule LVG

Including Tax Adjustment Credit, Gas Bad Debts (incl in SBC Charge) 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 Service Charge	12	12	12	12	12	12	12	12	12	12	12
2 Therm Usage (0-1,000)	7,025	5,652	7,907	8,286	8,938	9,554	10,058	10,362	10,843	11,170	11,578
3 Therm Usage (1,000+)	31,667	1,064	4,212	7,501	10,453	13,873	18,384	24,621	34,102	54,770	225,003
4 Demand Therms	1,084	198	361	496	592	701	822	978	1,264	1,788	5,019
5											
6 Balancing Therms	23,307	3,433	7,187	10,252	12,307	14,283	16,426	19,923	25,445	35,568	78,098
7											
8 Total	38,692	6,716	12,119	15,787	19,391	23,427	28,442	34,984	44,945	65,941	236,580
9											
10 Average Therm Use	3,224	560	1,010	1,316	1,616	1,952	2,370	2,915	3,745	5,495	19,715
11											
12											
13 Present Bill											
14 Total Delivery	\$12,889.11	\$3,923.28	\$5,502.79	\$6,760.56	\$7,722.00	\$8,782.87	\$10,004.56	\$11,664.62	\$14,436.00	\$19,774.33	\$54,528.48
15 Total Supply	22,676.63	3,936.03	7,102.84	9,252.29	11,364.57	13,730.18	16,669.37	20,503.37	26,341.35	38,646.60	138,655.20
16	\$35,565.74	\$7,859.31	\$12,605.63	\$16,012.85	\$19,086.57	\$22,513.05	\$26,673.93	\$32,167.99	\$40,777.35	\$58,420.93	\$193,183.68
17											
18											
19											
20 Proposed Bill											
21 Total Delivery	\$17,757.73	\$6,369.18	\$8,647.50	\$10,247.97	\$11,545.32	\$12,969.93	\$14,592.41	\$16,725.19	\$20,268.40	\$27,058.99	\$72,251.98
22 Total Supply	22,649.10	3,931.25	7,094.22	9,241.06	11,350.77	13,713.52	16,649.14	20,478.48	26,309.37	38,599.69	138,486.90
23 Totals	\$40,406.83	\$10,300.43	\$15,741.72	\$19,489.03	\$22,896.09	\$26,683.45	\$31,241.55	\$37,203.67	\$46,577.77	\$65,658.68	\$210,738.88
24											
25											
26											
27 Increase Amount											
28 Delivery	\$4,868.62	\$2,445.90	\$3,144.71	\$3,487.41	\$3,823.32	\$4,187.06	\$4,587.85	\$5,060.57	\$5,832.40	\$7,284.66	\$17,723.50
29 Supply	(27.53)	(4.78)	(8.62)	(11.23)	(13.80)	(16.66)	(20.23)	(24.89)	(31.98)	(46.91)	(168.30)
30 Totals	\$4,841.09	\$2,441.12	\$3,136.09	\$3,476.18	\$3,809.52	\$4,170.40	\$4,567.62	\$5,035.68	\$5,800.42	\$7,237.75	\$17,555.20
31											
32											
33											
34 Increase Percent											
35 Delivery	37.8	62.3	57.1	51.6	49.5	47.7	45.9	43.4	40.4	36.8	32.5
36 Supply	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
37 Totals	13.6	31.1	24.9	21.7	20.0	18.5	17.1	15.7	14.2	12.4	9.1
38											
39											
40											
41											
42											

Notes: Bills include SUT
 Each band represents a decile of customers segmented by annual therm usage.
 Assumes approval of proposed TAC filing, Gas Bad Debts (as part of SBC) and DAC

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
45	S								
46	S	SUMMARY OF RESULTS							
47	S	DEVELOPMENT OF RETURN							
48	S								
49	S	RATE BASE	CALCULATED	8,668,832,235	6,226,391,124	1,104,437,503	1,298,370,502	2,253,286	37,379,820
50	S								
51	S	OPERATING REVENUES							
52	S	Rate Revenues from Customers	CALCULATED	1,384,888,295	991,282,164	175,543,177	210,026,237	559,485	7,477,232
53	S	Other Operating Revenues	CALCULATED	67,687,036	59,381,188	3,514,258	4,682,383	7,603	101,604
54	S	Revenues from Other Sources	CALCULATED	0	0	0	0	0	0
55	S	Less: Provisions for Rate Refunds	CALCULATED	0	0	0	0	0	0
56	S	TOTAL OPERATING REVENUES		1,452,575,331	1,050,663,353	179,057,435	214,708,619	567,088	7,578,836
57	S								
58	S	OPERATING EXPENSES							
59	S	Operation and Maintenance Expense							
60	S	Gas Production and Supply Expense	CALCULATED	31,906,945	23,935,800	2,465,727	5,505,418	0	1
61	S	Storage Expense	CALCULATED	2,714,605	2,036,430	209,781	468,394	0	0
62	S	Transmission Expense	CALCULATED	2,593,507	1,553,951	300,340	713,388	435	25,394
63	S	Distribution Expense	CALCULATED	102,873,398	77,699,719	11,258,713	13,338,995	208,062	367,909
64	S	Customer Accounts Expense	CALCULATED	98,759,541	80,953,361	9,207,948	7,155,634	2,373	1,440,225
65	S	Customer Service & Information Expense	CALCULATED	4,034,218	3,287,677	493,290	222,739	121	30,392
66	S	Sales Expense	CALCULATED	88,423	70,127	12,936	5,339	2	19
67	S	Administrative and General Expense	CALCULATED	38,752,071	21,675,904	6,046,546	10,418,715	73,670	537,236
68	S	Total Operation and Maintenance Expense	CALCULATED	281,722,708	211,212,969	29,995,281	37,828,621	284,662	2,401,175
69	S	Depreciation Expense	CALCULATED	203,691,216	146,793,062	25,243,756	30,634,719	42,609	977,070
70	S	Amortization Expense	CALCULATED	2,351,634	2,067,920	194,832	68,025	48	20,808
71	S	Taxes Other Than Income Taxes	CALCULATED	-24,480,722	-19,023,027	-2,468,459	-2,845,173	-8,536	-135,526
72	S	Proforma Expense Adjustments	CALCULATED	105,999,447	79,314,562	11,944,467	14,155,911	30,181	554,325
73	S	State Income Taxes	CALCULATED	75,668,323	54,383,530	9,608,735	11,327,204	19,393	329,462
74	S	Federal Income Taxes	CALCULATED	139,157,389	100,008,538	17,725,052	20,787,882	36,667	599,249
75	S	Provision for Deferred Income Taxes	CALCULATED	28,705,516	16,398,132	5,306,282	6,931,688	-4,229	73,643
76	S	Income Taxes Deferred in Prior Years	CALCULATED	0	0	0	0	0	0
77	S	Investment Tax Credit Adjustment (Net)	CALCULATED	0	0	0	0	0	0
78	S	TOTAL OPERATING EXPENSES		812,815,512	591,155,688	97,549,947	118,888,876	400,795	4,820,206
79	S								
80	S	OPERATING INCOME (RETURN)		639,759,819	459,507,665	81,507,488	95,819,743	166,293	2,758,631
81	S	Plus Operating Income Adjustment	CALCULATED						
82	S	TOTAL NET OPERATING INCOME		639,759,819	459,507,665	81,507,488	95,819,743	166,293	2,758,631
83	S								
84	S	RATE OF RETURN ON RATE BASE (PRESENT)		7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
85	S	INDEX RATE OF RETURN (PRESENT)		1	1	1	1	1	1
86	S								
87	S								
88	S	EQUALIZED RETURN AT PROPOSED ROR							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
1	RBP	DEVELOPMENT OF RATE BASE							
2	RBP								
3	RBP	GAS PLANT IN SERVICE							
4	RBP								
5	RBP	INTANGIBLE PLANT - G301-G303							
6	RBP	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	
7	RBP	Choice Project	not_used	0	0	0	0	0	
8	RBP	GSMIS - meter related	not_used	0	0	0	0	0	
9	RBP	- regulator related	not_used	0	0	0	0	0	
10	RBP	- appliance safety related	not_used	0	0	0	0	0	
11	RBP	- Comp Svs related	not_used	0	0	0	0	0	
12	RBP	- Cust Svs related	not_used	0	0	0	0	0	
13	RBP	TOTAL INTANGIBLE PLANT		0	0	0	0	0	
14	RBP								
15	RBP	C303 - INTANGIBLE PLANT - CUST SERVICE							
16	RBP	Customer Service	CUSTSVSX	16,301,302	13,931,440	1,359,023	727,829	530	282,481
17	RBP	Measurement	MRCOST_07	0	0	0	0	0	0
18	RBP	Not Used	not_used	0	0	0	0	0	0
19	RBP	G399.1 Asset Retirement Costs of General Pit	GENPLT	490,552	355,269	56,756	76,191	111	2,225
20	RBP	Not Used	not_used	0	0	0	0	0	0
21	RBP	TOTAL ACCOUNTS C303-C390.4,G399		16,791,854	14,286,709	1,415,779	804,020	641	284,706
22	RBP								
23	RBP	TOTAL INTANGIBLE PLANT		16,791,854	14,286,709	1,415,779	804,020	641	284,706
24	RBP								
25	RBP	PRODUCTION PLANT							
26	RBP	G304-G320 - All Land & Equipment	BALANCE_04	52,043,670	39,041,892	4,021,862	8,979,916	0	0
27	RBP	Not Used	not_used	0	0	0	0	0	0
28	RBP	TOTAL PRODUCTION PLANT		52,043,670	39,041,892	4,021,862	8,979,916	0	0
29	RBP								
30	RBP	STORAGE PLANT							
31	RBP	G360-G363 - All Land & Equipment	BALANCE_04	19,575,233	14,684,863	1,512,747	3,377,624	0	0
32	RBP	Not Used	not_used	0	0	0	0	0	0
33	RBP	TOTAL STORAGE PLANT		19,575,233	14,684,863	1,512,747	3,377,624	0	0
34	RBP								
35	RBP	TRANSMISSION PLANT							
36	RBP	G365 Land & Land Rights	AVGPEAK_04	5,421,128	3,248,175	627,791	1,491,173	908	53,080
37	RBP	G366 Structures & Improvements	AVGPEAK_04	0	0	0	0	0	0
38	RBP	G367 Mains	AVGPEAK_04	93,786,847	56,194,235	10,860,944	25,797,666	15,713	918,290
39	RBP	G369 Meas. & Reg. Station Equipment	AVGPEAK_04	4,336,420	2,598,252	502,177	1,192,806	727	42,459
40	RBP	TOTAL TRANSMISSION PLANT		103,544,395	62,040,662	11,990,912	28,481,645	17,348	1,013,828
41	RBP								
42	RBP								
43	RBP								
44	RBP	GAS PLANT IN SERVICE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
45	RBP								
46	RBP	DISTRIBUTION PLANT							
47	RBP	G374-G375 Land & Structures							
48	RBP	General	DISTPLT	96,512,525	69,254,169	12,136,562	14,671,363	20,554	429,877
49	RBP	Not Used	not_used	0	0	0	0	0	0
50	RBP	Total Accounts G374-G375		96,512,525	69,254,169	12,136,562	14,671,363	20,554	429,877
51	RBP								
52	RBP	G376 Mains							
53	RBP	Firm Allocation	AVGPEAK_04	3,772,391,917	2,260,302,858	436,860,148	1,037,660,490	632,027	36,936,395
54	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	2,792,974	1,631,647	309,809	825,847	747	24,924
55	RBP	Not Used	not_used	0	0	0	0	0	0
56	RBP	Total Account G376		3,775,184,891	2,261,934,505	437,169,958	1,038,486,336	632,773	36,961,319
57	RBP								
58	RBP	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
59	RBP								
60	RBP	G378-G379 Meas & Regulatory Equipment							
61	RBP	Firm Investment	AVGPEAK_04	285,986,290	171,354,314	33,118,514	78,665,388	47,914	2,800,160
62	RBP	Not Used	not_used	0	0	0	0	0	0
63	RBP	Total Account G378-G379		285,986,290	171,354,314	33,118,514	78,665,388	47,914	2,800,160
64	RBP								
65	RBP	G380 Services							
66	RBP	Firm Allocation	SERVICES_03	5,442,013,091	4,484,987,779	640,513,095	312,808,899	0	3,703,317
67	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	5,166,608	3,018,317	573,103	1,527,700	1,381	46,106
68	RBP	Not Used	not_used	0	0	0	0	0	0
69	RBP	Total Account G380		5,447,179,699	4,488,006,097	641,086,199	314,336,599	1,381	3,749,423
70	RBP								
71	RBP	G381 Meters							
72	RBP	Firm Allocation	SMMETERS_07	477,045,042	317,951,582	110,270,842	48,821,087	0	1,532
73	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,005	1,755	333	888	1	27
74	RBP	Not Used	not_used	0	0	0	0	0	0
75	RBP	Total Account G381		477,048,047	317,953,337	110,271,175	48,821,975	1	1,559
76	RBP								
77	RBP	G382 Meter Installations							
78	RBP	Firm Allocation	MTRINSTAL_07	52,630,927	47,983,018	4,208,988	438,893	0	27
79	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	609	356	68	180	0	5
80	RBP	Not Used	not_used	0	0	0	0	0	0
81	RBP	Total Account G382		52,631,537	47,983,374	4,209,056	439,073	0	33
82	RBP								
83	RBP								
84	RBP								
85	RBP								
86	RBP								
87	RBP								
88	RBP	GAS PLANT IN SERVICE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					
			Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
133	RBP							
134	RBP							
135	RBP	GAS PLANT IN SERVICE CONTINUED						
136	RBP							
137	RBP	GENERAL AND COMMON PLANT						
138	RBP	E390-E398 GENERAL PLANT						
139	RBP	Meter Related	METERPLT	0	0	0	0	0
140	RBP	Regulator Plant Related	PLT_3834	0	0	0	0	0
141	RBP	Appliance Safety Related	CINST_04	0	0	0	0	0
142	RBP	Distribution Delivery	DISTPLTXMTR	200,812,197	145,432,738	23,233,566	31,189,583	45,366
143	RBP	Competitive Service	COMPSSVSWK_04	0	0	0	0	0
144	RBP	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0
145	RBP	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0
146	RBP	Total Accounts E390-E398		200,812,197	145,432,738	23,233,566	31,189,583	45,366
147	RBP							
148	RBP	C389-C399 COMMON PLANT						
149	RBP	ASB Work Related	CINST_04	0	0	0	0	0
150	RBP	Meter Plant Related	METERPLT	0	0	0	0	0
151	RBP	Not Used	not_used	0	0	0	0	0
152	RBP	Customer Service Related	CUSTSVSX	75,768,117	64,753,044	6,316,710	3,382,935	2,462
153	RBP	Distribution Delivery Related	DISTPLTXMTR	25,073,523	18,158,813	2,900,956	3,894,349	5,664
154	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0
155	RBP	Unassigned	TOTPLT	1,393,316	1,000,330	173,857	212,448	292
156	RBP	Total Accounts C389-C399		102,234,955	83,912,187	9,391,523	7,489,732	8,419
157	RBP							
158	RBP	TOTAL GENERAL AND COMMON PLANT		303,047,153	229,344,924	32,625,089	38,679,316	53,784
159	RBP							
160	RBP							
161	RBP	TOTAL GAS PLANT IN SERVICE (101)		10,993,079,074	7,892,468,811	1,371,711,742	1,676,188,908	2,307,527
								50,402,086

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	RBD	LESS: DEPRECIATION RESERVE & AMORT							
2	RBD								
3	RBD	G301-G303 - INTANGIBLE PLANT - RESERVE							
4	RBD	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
5	RBD	Choice Project	not_used	0	0	0	0	0	0
6	RBD	GSMIS - meter related	not_used	0	0	0	0	0	0
7	RBD	- regulator related	not_used	0	0	0	0	0	0
8	RBD	- appliance safety related	not_used	0	0	0	0	0	0
9	RBD	- Comp Svs related	not_used	0	0	0	0	0	0
10	RBD	- Cust Svs related	not_used	0	0	0	0	0	0
11	RBD	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
12	RBD								
13	RBD	C303 - INTANGIBLE PLANT - CUST SERVICE							
14	RBD	Customer Service	CUSTSVSX	9,821,603	8,393,751	818,817	438,520	319	170,196
15	RBD	Measurement	MRCOST_07	0	0	0	0	0	0
16	RBD	Not Used	not_used	0	0	0	0	0	0
17	RBD	G399.1 Asset Retirement Costs of General Pit	GENPLT	0	0	0	0	0	0
18	RBD	Not Used	not_used	0	0	0	0	0	0
19	RBD	TOTAL ACCOUNTS C303-C390.4,G399		<u>9,821,603</u>	<u>8,393,751</u>	<u>818,817</u>	<u>438,520</u>	<u>319</u>	<u>170,196</u>
20	RBD								
21	RBD	TOTAL INTANGIBLE PLANT		<u>9,821,603</u>	<u>8,393,751</u>	<u>818,817</u>	<u>438,520</u>	<u>319</u>	<u>170,196</u>
22	RBD								
23	RBD	PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,077,402	42,067,900	4,333,584	9,675,919	0	0
24	RBD								
25	RBD	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,476,790	7,109,257	732,353	1,635,180	0	0
26	RBD								
27	RBD	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	50,246,121	30,105,952	5,818,729	13,821,049	8,418	491,972
28	RBD								
29	RBD	DISTRIBUTION PLANT RESERVE							
30	RBD	G374-G375 Land & Structures Reserve	PLT_3745	432,406	310,280	54,376	65,732	92	1,926
31	RBD								
32	RBD	G376 Mains Reserve							
33	RBD	Firm Allocation	AVGPEAK_04	1,017,890,245	609,888,973	117,876,322	279,988,006	170,537	9,966,408
34	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	759,994	443,986	84,302	224,720	203	6,782
35	RBD	Not Used	not_used	0	0	0	0	0	0
36	RBD	Total Account G376		<u>1,018,650,239</u>	<u>610,332,959</u>	<u>117,960,624</u>	<u>280,212,726</u>	<u>170,741</u>	<u>9,973,190</u>
37	RBD								
38	RBD	G377 Compressor Station Equip Reserve	DISTPLTXMTR						
39	RBD								
40	RBD	G378-G379 Meas & Regulatory Equip Reserve							
41	RBD	Firm Investment	AVGPEAK_04	93,669,010	56,123,631	10,847,298	25,765,253	15,693	917,136
42	RBD	Not Used	not_used	0	0	0	0	0	0
43	RBD	Total Account G378-G379		<u>93,669,010</u>	<u>56,123,631</u>	<u>10,847,298</u>	<u>25,765,253</u>	<u>15,693</u>	<u>917,136</u>
44	RBD	DEPRECIATION RESERVE & AMORT CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					TSG Firm	
			Total Company	RSG	GSG	LVG	SLG		
			(1)	(2)	(3)	(4)	(5)	(6)	
45	RBD								
46	RBD	DISTRIBUTION PLANT CONTINUED							
47	RBD								
48	RBD	G380 Services Reserve							
49	RBD	Firm Allocation	SERVICSR_03	1,126,944,013	941,879,849	127,667,704	56,085,079	0	1,311,381
50	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	2,349,910	1,372,810	260,663	694,838	628	20,970
51	RBD	Not Used	not_used	0	0	0	0	0	0
52	RBD	Total Account G380		1,129,293,923	943,252,660	127,928,367	56,779,917	628	1,332,351
53	RBD								
54	RBD	G381 Meters Reserve							
55	RBD	Firm Allocation	SMMETERSR_07	61,006,069	41,220,681	13,639,927	6,145,259	0	202
56	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	1,948	1,138	216	576	1	17
57	RBD	Not Used	not_used	0	0	0	0	0	0
58	RBD	Total Account G381		61,008,018	41,221,819	13,640,143	6,145,836	1	219
59	RBD								
60	RBD	G382 Meter Installations Reserve							
61	RBD	Firm Allocation	MTRINSTALR_07	33,652,945	31,062,601	2,354,621	235,711	0	11
62	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	279	163	31	83	0	2
63	RBD	Not Used	not_used	0	0	0	0	0	0
64	RBD	Total Account G382		33,653,224	31,062,764	2,354,652	235,794	0	14
65	RBD								
66	RBD	G383 House Regulators & Installation Reserve							
67	RBD	Firm Allocation - Regulators - G383	HOUSEREGR_03	25,030,964	21,059,419	2,653,835	1,312,627	0	5,082
68	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	4,827	2,820	535	1,427	1	43
69	RBD	Not Used	not_used	0	0	0	0	0	0
70	RBD	Total Account G383		25,035,791	21,062,240	2,654,371	1,314,054	1	5,125
71	RBD								
72	RBD	G384 House Regulators & Installation Reserve		0	0	0	0	0	0
73	RBD	Firm Allocation - Installation - G384	HSEREGINSTR_03	58,406,745	53,459,006	4,125,696	820,870	0	1,173
74	RBD	G384 CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	1,006	588	112	298	0	9
75	RBD	Total Account G384		58,407,752	53,459,594	4,125,808	821,168	0	1,182
76	RBD	G385 Industrial Meas and Regul Sta Equip Reserve							
77	RBD	Firm Allocation - Regulators	LRGREGR_03	12,236,618	23,869	289,692	11,817,896	0	105,161
78	RBD	Firm Allocation - Meters	LRGMTRR_07	12,236,618	0	10,344,813	1,235,941	0	655,864
79	RBD	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	295,977	172,909	32,831	87,517	79	2,641
80	RBD	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	295,977	172,909	32,831	87,517	79	2,641
81	RBD	Not Used	not_used	0	0	0	0	0	0
82	RBD	Total Account G385		25,065,190	369,687	10,700,167	13,228,870	158	766,307
83	RBD								
84	RBD	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
85	RBD	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	0	0	0	0	0	0
86	RBD	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	0	0	0	0	0	0
87	RBD								
88	RBD	TOTAL DISTRIBUTION PLANT RESERVE		2,445,215,554	1,757,195,634	290,265,805	384,569,350	187,315	12,997,450

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					
			Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
89	RBD							
90	RBD	DEPRECIATION RESERVE & AMORT CONTINUED						
91	RBD							
92	RBD	GENERAL AND COMMON PLANT RESERVE						
93	RBD							
94	RBD	E390-E398 GENERAL PLANT - RESERVE						
95	RBD	Meter Related	METERPLT	0	0	0	0	0
96	RBD	Regulator Plant Related	PLT_3834	0	0	0	0	0
97	RBD	Appliance Safety Related	CINST_04	0	0	0	0	0
98	RBD	Distribution Delivery	DISTPLTXMTR	94,949,830	68,764,815	10,985,504	14,747,339	21,450
99	RBD	Competitive Service	COMPSSVSWK_04	0	0	0	0	0
100	RBD	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0
101	RBD	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0
102	RBD	Total Accounts E390-E398		94,949,830	68,764,815	10,985,504	14,747,339	21,450
103	RBD							
104	RBD	C389-C399 COMMON PLANT						
105	RBD	ASB Work Related	CINST_04	0	0	0	0	0
106	RBD	Not Used	not_used	0	0	0	0	0
107	RBD	Customer Service Related	CUSTSVSX	38,276,434	32,711,855	3,191,067	1,708,986	1,244
108	RBD	Distribution Delivery Related	DISTPLTXMTR	13,134,595	9,512,371	1,519,646	2,040,028	2,967
109	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0
110	RBD	Unassigned	TOTPLT	1,273,650	914,416	158,926	194,202	267
111	RBD	Total Accounts C389-C399 Reserve		52,684,679	43,138,641	4,869,638	3,943,217	4,478
112	RBD							
113	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		2,718,471,978	1,956,775,950	317,824,430	428,830,574	221,981
114	RBD							
115	RBD							
116	RBD	NET GAS PLANT IN SERVICE		8,274,607,096	5,935,692,862	1,053,887,312	1,247,358,334	2,085,546
117	RBD	Meter Plant Related	METERPLT	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
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	Materials and Supplies Excl Fuel Stock	PSTDPLT	59,382,049	42,555,365	7,442,317	9,106,038	12,535	265,794
7	RBO	Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
8	RBO	Gas Stored Underground	not_used	0	0	0	0	0	0
9	RBO	Cash (lead/lag)	EXPENDITURES	605,321,561	443,419,538	74,660,013	84,038,424	198,449	3,005,137
10	RBO	Prepayments/Working Funds	EXPENDITURES	115,700	84,754	14,270	16,063	38	574
11	RBO	Total Working Capital		664,819,310	486,059,657	82,116,600	93,160,525	211,022	3,271,505
12	RBO	CEF-EC Adjustment	not_used						
13	RBO	CEF-EV Adjustment	not_used						
14	RBO	Net Plant Adds - Distribution	DISTPLT	1,583,894,314	1,136,549,734	199,176,551	240,775,882	337,319	7,054,828
15	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0
16	RBO	Capital Lease Plant & Reserve Deduction	COMPLT	96,280	79,025	8,845	7,054	8	1,350
17	RBO	Net Plant Adds - General & Other	TOTPLTNET	141,023,603	101,161,636	17,961,334	21,258,649	35,544	606,440
18	RBO	TOTAL ADDITIONS TO RATE BASE		2,389,833,506	1,723,850,052	299,263,330	355,202,110	583,892	10,934,122
19	RBO								
20	RBO	PLUS: DEDUCTIONS TO RATE BASE							
21	RBO								
22	RBO	Customer Advances for Construction	MAIN_SERV	(24,945,102)	(18,256,560)	(2,916,359)	(3,658,979)	(3,094)	(110,110)
23	RBO	IAP Adjustment	not_used						
24	RBO	GSMP II EXT Adjustment	TOTPLT	(256,132,009)	(183,889,689)	(31,960,043)	(39,054,175)	(53,764)	(1,174,338)
25	RBO	Deferred Income Taxes and Credits							
26	RBO	ADIT Test/Post year	TOTPLT						
27	RBO	Liberalized Depreciation	TOTPLT	35,377,684	25,399,369	4,414,412	5,394,274	7,426	162,203
28	RBO	Liberalized Depreciation - Production	BALANCE_04	(1,955,963)	(1,467,315)	(151,154)	(337,493)		
29	RBO	Cost of Removal	TOTPLT	9,569,770	6,870,606	1,194,112	1,459,167	2,009	43,876
30	RBO	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
31	RBO	Computer Software	TOTPLT	0	0	0	0	0	0
32	RBO	Capitalized Interest	TOTPLTNET	(160,793)	(115,343)	(20,479)	(24,239)	(41)	(691)
33	RBO	NJ Corporate Business Tax	STATEINCTAX	4,194,912	3,014,922	532,690	627,959	1,075	18,265
34	RBO	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,761,556,867)	(1,264,707,780)	(219,806,318)	(268,596,456)	(369,764)	(8,076,549)
35	RBO	Total Deferred Income Taxes and Credits		(1,714,531,256)	(1,231,005,541)	(213,836,737)	(261,476,787)	(359,294)	(7,852,896)
36	RBO								
37	RBO	TOTAL DEDUCTIONS TO RATE BASE		(1,995,608,367)	(1,433,151,790)	(248,713,139)	(304,189,941)	(416,152)	(9,137,344)
38	RBO								
39	RBO								
40	RBO	TOTAL RATE BASE		8,668,832,235	6,226,391,124	1,104,437,503	1,298,370,502	2,253,286	37,379,820

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
				(1)	(2)	(3)	(4)	(5)	(6)	
1	REV	OPERATING REVENUES								
2	REV									
3	REV	SALES REVENUES								
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,384,888,295	991,282,164	175,543,177	210,026,237	559,485	7,477,232	
5	REV	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0	0
6	REV	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0	0
7	REV	TOTAL SALES OF GAS		<u>1,384,888,295</u>	<u>991,282,164</u>	<u>175,543,177</u>	<u>210,026,237</u>	<u>559,485</u>	<u>7,477,232</u>	
8	REV									
9	REV	OTHER OPERATING REVENUES								
10	REV	G487-Forfeited Discounts	REVLATEP	1,447,215	0	658,892	788,323	0	0	0
11	REV	G488-Miscellaneous Service Revenues	COMPSSWK_04	40,880,111	40,880,111	0	0	0	0	0
12	REV	G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0	0
13	REV	G493-Rent from Gas Property	TOTPLT	0	0	0	0	0	0	0
14	REV	G495-Other Gas Revenues								
15	REV	Miscellaneous Gas Revenues	TOTREV	19,473,704	14,085,539	2,400,503	2,878,454	7,603	101,604	
16	REV	Peak Shaving Revenues	BALANCE_04	5,886,006	4,415,538	454,862	1,015,606	0	0	0
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 OPERATING REV		<u>67,687,036</u>	<u>59,381,188</u>	<u>3,514,258</u>	<u>4,682,383</u>	<u>7,603</u>	<u>101,604</u>	
20	REV									
21	REV	OTHER REVENUE SOURCES								
22	REV	Not Used	not_used	0	0	0	0	0	0	0
23	REV	Not Used	not_used	0	0	0	0	0	0	0
24	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0
25	REV									
26	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
27	REV									
28	REV	TOTAL OPERATING REVENUES		<u>1,452,575,331</u>	<u>1,050,663,353</u>	<u>179,057,435</u>	<u>214,708,619</u>	<u>567,088</u>	<u>7,578,836</u>	

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Allocation					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	E	OPERATION & MAINTENANCE EXPENSE							
2	E								
3	E	MANUFACTURED GAS PRODUCTION EXPENSE							
4	E	G710-G718 Production Expenses Incl Labor	BALANCE_04	281,982	211,536	21,791	48,655	0	0
5	E	G722-G736 Gas Raw Materials	BALANCE_04	29,792,635	22,349,708	2,302,333	5,140,593	0	0
6	E	G739-G745 Operation & Maintenance Exp	BALANCE_04	1,832,256	1,374,514	141,594	316,148	0	0
7	E	Not Used	not_used	0	0	0	0	0	0
8	E	TOTAL MANUFACTURED GAS PRODUCTION EXP		31,906,873	23,935,758	2,465,719	5,505,396	0	0
9	E								
10	E	OTHER GAS SUPPLY EXPENSE							
11	E	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
12	E	G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0	0
13	E	G805 Other Gas Purchases	not_used	0	0	0	0	0	0
14	E	G808.1,..2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0
15	E	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
16	E	G813 Other Gas Supply Expenses							
17	E	Supply Related	not_used	0	0	0	0	0	0
18	E	Distribution Related	TRANSPORT_04	72	42	8	21	0	1
19	E	TOTAL OTHER GAS SUPPLY EXPENSE		72	42	8	21	0	1
20	E	TOTAL GAS PRODUCTION AND SUPPLY		31,906,945	23,935,800	2,465,727	5,505,418	0	1
21	E								
22	E	OTHER STORAGE EXPENSE							
23	E	G840-G842 Operation	BALANCE_04	8,906	6,681	688	1,537	0	0
24	E	G843 Maintenance	BALANCE_04	2,705,699	2,029,749	209,093	466,857	0	0
25	E	TOTAL OTHER STORAGE EXPENSE		2,714,605	2,036,430	209,781	468,394	0	0
26	E								
27	E	TRANSMISSION EXPENSES							
28	E	G850-G867 Transmission Exp	TRANPLT	2,593,507	1,553,951	300,340	713,388	435	25,394
29	E	TOTAL TRANSMISSION EXPENSE		2,593,507	1,553,951	300,340	713,388	435	25,394
30	E								
31	E	DISTRIBUTION EXPENSES							
32	E	Operation							
33	E	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
34	E	G871 Load Dispatching	TRANSPORT_04	5,839,316	3,411,311	647,723	1,726,611	1,561	52,109
35	E	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0
36	E	G874 Mains & Services	MAIN_SERV	20,733,577	15,174,273	2,423,985	3,041,227	2,572	91,520
37	E	G875 Meas & Reg Station - General	PLT_3789	2,497,019	1,496,138	289,166	686,848	418	24,449
38	E	G876 Meas & Reg Station - Industrial	PLT_3789	7,594	4,550	879	2,089	1	74
39	E	G877 Meas & Reg Station - City Gate	PLT_3789	514,539	308,296	59,586	141,533	86	5,038
40	E	G878 Meter & House Reg	PLT_3814	11,492,061	8,464,742	2,136,903	890,323	0	93
41	E	G879 Customer Installations							
42	E	- Customer Installations	CINST_04	17,355,157	17,355,157	0	0	0	0
43	E	- Competitive Services by ASB	COMPSSWK_04	0	0	0	0	0	0
44	E	OPERATION & MAINTENANCE EXPENSE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION						
			BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)	
45	E								
46	E	G880.0.,1.,2 Other Expenses	DISTEXPO	14,050,188	11,166,159	1,332,116	1,510,775	1,065	40,072
47	E	G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0	0
48	E	G881 Rents	TRANSPORT_04	-1,088,602	-635,958	-120,753	-321,886	-291	-9,715
49	E	Total Distribution Operation		71,400,849	56,744,669	6,769,606	7,677,520	5,413	203,641
50	E								
51	E	DISTRIBUTION EXPENSES CONTINUED							
52	E	Maintenance							
53	E	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
54	E	G886 Structures & Improvements	PLT_3745	8,016,449	5,752,336	1,008,078	1,218,621	1,707	35,706
55	E	G887 Mains	PLT_376	8,706,285	5,216,446	1,008,196	2,394,944	1,459	85,240
56	E	G888 Compressor Station Equip	PLT_377	0	0	0	0	0	0
57	E	G889 Meas & Reg Station - General	PLT_3789	1,007,898	603,902	116,719	277,239	169	9,869
58	E	G891 Meas & Reg Station - City Gate	PLT_3789	3,155,564	1,890,718	365,429	867,991	529	30,897
59	E	G892 Services	SERVICES	3,610,466	2,974,434	424,881	208,327	339	2,485
60	E	G893 Meters & House Reg							
61	E	G893.1 - Meters	SMMETERS_07	6,767,990	4,510,880	1,564,448	692,640	0	22
62	E	G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0
63	E	Not Used	not_used	0	0	0	0	0	0
64	E	G894 Maint of Other Equipment							
65	E	G894.0 - Maint of Other Equip	DISTEXPM	9,513	6,334	1,357	1,711	61	50
66	E	G894.1 - Maint of Gas Streetlights	DIRSLG_05	198,384	0	0	0	198,384	0
67	E	Total Distribution Maintenance		31,472,549	20,955,051	4,489,107	5,661,476	202,649	164,268
68	E	TOTAL DISTRIBUTION PLANT O&M EXPENSES		102,873,398	77,699,719	11,258,713	13,338,995	208,062	367,909
69	E								
70	E	TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)		140,088,455	105,225,900	14,234,561	20,026,195	208,496	393,303
71	E								
72	E	CUSTOMER ACCOUNTS EXPENSES							
73	E	G901 Supervision	CUSTACCTS	0	0	0	0	0	0
74	E	G902 Meter Reading							
75	E	- Meter Reading Related	MRCOST_07	12,907,838	11,695,648	984,362	227,828	0	0
76	E	- Meter O&M Related	METERPLT	38,249	23,265	11,125	3,740	0	119
77	E	G903 Customer Records and Collection							
78	E	- SONP/RNP	CUSTAVG_06	526,534	477,008	40,157	9,334	8	27
79	E	- Meter O&M Related	METERPLT	0	0	0	0	0	0
80	E	- Meter Reading Related	MRCOST_07	63,202	57,267	4,820	1,116	0	0
81	E	- Billing Related	BILLING_06	16,558,655	13,225,534	1,341,715	1,310,000	1,164	680,242
82	E	- Acct Maint Related	ACCTMAINT_06	26,073,286	23,623,844	2,005,203	393,770	159	50,309
83	E	- Utility Work Related	UTILWORK_04	2,712,621	2,151,329	396,835	163,794	70	592
84	E	- Remaining	BILLING_06	13,832,442	11,048,085	1,120,815	1,094,322	972	568,247
85	E	Not used	not_used	0	0	0	0	0	0
86	E	OPERATION & MAINTENANCE EXPENSE CONTINUED							
87	E								
88	E	G904 Uncollectible Accounts	EXP_904	26,046,715	18,651,381	3,302,917	3,951,730	0	140,687

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
89	E	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
90	E	TOTAL CUSTOMER ACCTS EXPENSE		98,759,541	80,953,361	9,207,948	7,155,634	2,373	1,440,225
91	E								
92	E	CUSTOMER SERVICE & INFO EXPENSES							
93	E	G907 & 908 - Customer Service & Information							
94	E	- Billing	BILLING_06	37,379	29,855	3,029	2,957	3	1,536
95	E	- Acct Maint related	ACCTMAINT_06	746,413	676,291	57,404	11,273	5	1,440
96	E	- Utility work related	UTILWORK_04	1,684,915	1,336,275	246,490	101,739	44	368
97	E	- Remaining	ACCTMAINT_06	0	0	0	0	0	0
98	E	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0
99	E	G910 - Misc Cust Service & Info							
100	E	- Utility work related	UTILWORK_04	911,953	723,253	133,412	55,066	24	199
101	E	- Remaining	BILLING_06	653,558	522,002	52,957	51,705	46	26,849
102	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		4,034,218	3,287,677	493,290	222,739	121	30,392
103	E								
104	E	SALES EXPENSES							
105	E	G912 - Demonstrating and Selling	UTILWORK_04	88,423	70,127	12,936	5,339	2	19
106	E	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
107	E	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0
108	E								
109	E	SALES EXPENSES TOTAL (ACCT 916)		88,423	70,127	12,936	5,339	2	19
110	E								
111	E	TOTAL OPER & MAINT EXCL A&G		242,970,637	189,537,065	23,948,735	27,409,906	210,992	1,863,939
112	E								
113	E	ADMINISTRATIVE & GENERAL EXPENSE							
114	E	G920 A&G Salaries	TOMXFUEL904	6,954,680	5,240,842	752,957	881,778	8,847	70,255
115	E	G921 Office Supplies & Exp	TOMXFUEL904	652,569	491,757	70,651	82,739	830	6,592
116	E	G923 Outside Services Employed							
117	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
118	E	- Remaining	TOMXFUEL904	61,043,177	46,000,343	6,608,916	7,739,612	77,655	616,650
119	E	G924 Property Insurance	TOTPLT	296,480	212,857	36,995	45,206	62	1,359
120	E	G925 Injuries & Damages	LABOR	15,351,785	13,054,660	1,092,067	1,093,967	7,995	103,096
121	E	G926 Employee Pension & Benefits							
122	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
123	E	- Remaining	LABOR	-60,778,346	-51,683,934	-4,323,538	-4,331,059	-31,654	-408,162
124	E	G928 Regulatory Comm Exp	TRANSPORT_04	5,147,284	3,007,028	570,960	1,521,986	1,376	45,934
125	E	G929 Duplicate Charges - credit	INTRAREV	764,611	0	36,250	728,361	0	0
126	E	G930.1 General Advertising Expenses	TRANSPORT_04	1,968,152	1,149,789	218,316	581,957	526	17,564
127	E	G930.2 Misc General Expenses	TRANSPORT_04	3,638,524	2,125,615	403,601	1,075,865	973	32,470
128	E	G931 Rents	AGEXP	3,713,155	2,076,947	579,369	998,303	7,059	51,477
129	E	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0
130	E	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
131	E	Not Used	not_used	0	0	0	0	0	0
132	E	TOTAL A&G EXPENSE		38,752,071	21,675,904	6,046,546	10,418,715	73,670	537,236

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
133	E								
134	E	TOTAL OPERATION & MAINTENANCE EXPENSES		281,722,708	211,212,969	29,995,281	37,828,621	284,662	2,401,175
135	E	G890 Meas & Reg Station - Industrial	PLT_3789	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION						
				Total Company	RSG	GSG	LVG	SLG	TSG Firm	
				(1)	(2)	(3)	(4)	(5)	(6)	
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES								
2	DE									
3	DE	G403 DEPRECIATION EXPENSE								
4	DE	Production Plant	BALANCE_04	1,670	1,253	129	288	0	0	
5	DE	Storage Plant	BALANCE_04	114,612	85,979	8,857	19,776	0	0	
6	DE	Transmission Plant	TRANPLT	1,172,631	702,605	135,796	322,552	196	11,482	
7	DE	Distribution Plant	DISTPLT	182,874,076	131,224,338	22,996,628	27,799,624	38,946	814,540	
8	DE	General and Common Plant	COMGENPLT	19,528,227	14,778,887	2,102,347	2,492,478	3,466	151,049	
9	DE	Not Used	not_used	0	0	0	0	0	0	
10	DE	TOTAL DEPRECIATION EXPENSE			203,691,216	146,793,062	25,243,756	30,634,719	42,609	977,070
11	DE									
12	DE	G404.3 AMORT OF OTHER LIMITED TERM PLANT								
13	DE	Customer Service related	CUSTSVSX	1,194,362	1,020,727	99,573	53,326	39	20,697	
14	DE	AWMS	DISTPLT	0	0	0	0	0	0	
15	DE	Distribution	CHOICE_04	1,127,553	1,029,117	86,615	11,792	10	19	
16	DE	Metering	METERPLT	29,719	18,076	8,644	2,906	0	92	
17	DE	All Other	PSTDPLT	0	0	0	0	0	0	
18	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT			2,351,634	2,067,920	194,832	68,025	48	20,808
19	DE									
20	DE	G407 AMORT OF PROPERTY LOSSES								
21	DE	Remediation Adjustment Clause	not_used	0	0	0	0	0	0	
22	DE	Excess Cost of Removal	TOTPLT							
23	DE	TOTAL AMORT OF PROPERTY LOSSES			0	0	0	0	0	0
24	DE									
25	DE	TOTAL AMORTIZATION EXPENSE			2,351,634	2,067,920	194,832	68,025	48	20,808
26	DE									
27	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES			206,042,850	148,860,982	25,438,589	30,702,743	42,657	997,878

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
1	EO	OTHER OPERATING EXPENSES							
2	EO								
3	EO	G408 TAXES OTHER THAN INCOME TAXES							
4	EO	Payroll	LABOR	-2,034	-1,730	-145	-145	-1	-14
5	EO	TEFA	TEFA_04	0	0	0	0	0	0
6	EO	Real Estate Taxes	TOTPLT	-13,552,354	-9,729,897	-1,691,057	-2,066,419	-2,845	-62,136
7	EO	State Unemploy Insur (SUI) Tax	LABOR	0	0	0	0	0	0
8	EO	Fed Insur Contr & UnempTax	LABOR	-60,481	-51,431	-4,302	-4,310	-31	-406
9	EO	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	0	0	0	0	0	0
10	EO	FICA	LABOR	-10,865,853	-9,239,969	-772,955	-774,300	-5,659	-72,970
11	EO	Miscellaneous State and Municipal Tax	TOTPLT	0	0	0	0	0	0
12	EO	Federal Environmental Tax	PSTDPLT	0.0	0.0	0.0	0.0	0.0	0.0
13	EO	TOTAL TAXES OTHER THAN INCOME		-24,480,722	-19,023,027	-2,468,459	-2,845,173	-8,536	-135,526
14	EO								
15	EO	PROFORMA EXPENSE ADJUSTMENTS							
16	EO	Amortization of CEF-EC Program Regulatory Assets		0	0	0	0	0	0
17	EO	Amortization of CEF-EV Program Regulatory Assets		0	0	0	0	0	0
18	EO	BGS Administrative Expense Adjustment		0	0	0	0	0	0
19	EO	CIP Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
20	EO	Deferred Compensation & Severance Expense	LABOR	-682,298	-580,204	-48,536	-48,620	-355	-4,582
21	EO	Gas Bad Debt Adjustment	not_used	0	0	0	0	0	0
22	EO	TAC Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
23	EO	Tax Bad Debt Adjustment	SALESREV	4,884,054	3,495,932	619,084	740,695	1,973	26,370
24	EO	TSG-NF Gas Margin Reset	not_used	0	0	0	0	0	0
25	EO	Wage Increases (Rate Year)	LABOR	6,746,929	5,737,370	479,951	480,786	3,514	45,310
26	EO	Payroll Taxes (Rate Year)	LABOR	463,867	394,458	32,998	33,055	242	3,115
27	EO	Interest Synchronization	TOTPLTNET	-1,266,764	-908,698	-161,340	-190,959	-319	-5,447
28	EO	- add'l tax effects on rev req	TOTPLTNET	-495,322	-355,314	-63,086	-74,668	-125	-2,130
29	EO	Pension & Fringe Benefit (Rate Year)	LABOR	15,610,563	13,274,717	1,110,475	1,112,407	8,130	104,834
30	EO	Adj #5 - Gas COLI Interest Expense	LABOR	0	0	0	0	0	0
31	EO	- add'l tax effects on rev req	LABOR	0	0	0	0	0	0
32	EO	Postage	CUSTACCTS	0	0	0	0	0	0
33	EO	BPU / Rate Counsel Assessment	TRANSPORT_04	0	0	0	0	0	0
34	EO	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0
35	EO	Gains / Losses Normalization	TOTPLT	-207,450	-148,938	-25,886	-31,631	-44	-951
36	EO	- add'l tax effects on rev req	TOTPLT	-81,116	-58,237	-10,122	-12,368	-17	-372
37	EO	Test Year Corrections	TOTPLT	0	0	0	0	0	0
38	EO	Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
39	EO	Real Estate Tax Increases (Rate Year)	TOTPLT	-328,894	-236,129	-41,039	-50,149	-69	-1,508
40	EO	Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
41	EO	Insurance Premium Increases (Rate Year)	TOTPLT	262,863	188,722	32,800	40,081	55	1,205
42	EO	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0
43	EO	Test Year Amortization Adjustments	TOTPLT	-5,932,749	-4,259,410	-740,286	-904,606	-1,245	-27,201
44	EO	Adj #11 - TSGNF Margin Sharing	not_used	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION					
				Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
45	EO	Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	0	0	0	0	0	0
46	EO	Capital Stimulus Revenue	DISTPLT	0	0	0	0	0	0
47	EO	ASB Margin	TOTPLT	14,761,516	10,598,014	1,841,936	2,250,788	3,099	67,680
48	EO	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
49	EO	Other Regulatory Asset / Liability Amortizations	TOTPLT	0	0	0	0	0	0
50	EO	Rate Case Expenses	TOTPLT	150,424	107,997	18,770	22,936	32	690
51	EO	Tax - Repair Allowance	DISTPLT	0	0	0	0	0	0
52	EO	Tax - Flow Through Items	DISTPLT	0	0	0	0	0	0
53	EO	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0
54	EO	Recovery of Credit Card Fees	CUSTSVSX	0	0	0	0	0	0
55	EO	Adj #20 - Vacation Accrual	LABOR	0	0	0	0	0	0
56	EO	Energy Strong II / IAP Revenue Adjustment	TOTPLT						
57	EO	Depreciation Rate Change	DEPREXP	71,386,007	51,445,373	8,846,974	10,736,301	14,933	342,426
58	EO	TOTAL PROFORMA EXPENSE ADJUSTMENTS		105,999,447	79,314,562	11,944,467	14,155,911	30,181	554,325
59	EO								
60	EO	TOTAL OTHER OPERATING EXPENSES		81,518,725	60,291,535	9,476,008	11,310,738	21,645	418,799
61	EO	COLI Interest Expense Recovery	LABOR	727,815	618,910	51,774	51,864	379	4,888

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
1	TI	DEVELOPMENT OF INCOME TAXES							
2	TI								
3	TI	TOTAL OPERATING REVENUES	CALCULATED	1,452,575,331	1,050,663,353	179,057,435	214,708,619	567,088	7,578,836
4	TI	LESS:							
5	TI	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	281,722,708	211,212,969	29,995,281	37,828,621	284,662	2,401,175
6	TI	DEPRECIATION & AMORTIZATION EXPENSE	CALCULATED	206,042,850	148,860,982	25,438,589	30,702,743	42,657	997,878
7	TI	OTHER OPERATING EXPENSES	CALCULATED	81,518,725	60,291,535	9,476,008	11,310,738	21,645	418,799
8	TI	NET OPERATING INCOME BEFORE TAXES		883,291,047	630,297,866	114,147,557	134,866,517	218,123	3,760,984
9	TI	LESS:							
10	TI	G427 - G431 INTEREST CHARGES	TOTPLTNET	100,820,068	72,322,099	12,840,850	15,198,154	25,411	433,553
11	TI	TOTAL OPERATING INCOME BEFORE TAXES		782,470,979	557,975,766	101,306,706	119,668,363	192,712	3,327,431
12	TI								
13	TI	TAX ADJUSTMENTS - FEDERAL							
14	TI								
15	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	56,782	40,732	7,232	8,560	14	244
16	TI	Injuries and Damages ;		0	0	0	0	0	0
17	TI	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	52,256	37,485	6,656	7,877	13	225
18	TI	Capitalized interest-Section 263A	TOTPLT	416,892	299,307	52,020	63,566	88	1,911
19	TI	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	-1,095,802	-786,060	-139,566	-165,187	-276	-4,712
20	TI	Deduction for New Network Meter Equipment		0	0	0	0	0	0
21	TI	Defer Dividend Equivalents/Restricted Stock-Temp.		0	0	0	0	0	0
22	TI	Deferred Depreciation on CIP II	TOTPLT	8,262	5,932	1,031	1,260	2	38
23	TI	Deferred Return on CIP II	TOTPLT	18,055	12,963	2,253	2,753	4	83
24	TI	Diesel Fuel Credit		0	0	0	0	0	0
25	TI	Environmental Accrual		0	0	0	0	0	0
26	TI	FIN48 Reg Asset Reversal		0	0	0	0	0	0
27	TI	FIN48 Services Allocation		0	0	0	0	0	0
28	TI	GainState LILOAudit Refunds not yet received		0	0	0	0	0	0
29	TI	LCAPP		0	0	0	0	0	0
30	TI	Legal Reserves (c & nc)	TOTPLTNET	-418,012	-299,856	-53,240	-63,013	-105	-1,798
31	TI	Material Supplies & Reserves	TOTPLT	78,535	56,384	9,800	11,975	16	360
32	TI	Misc Adj - Permanent		0	0	0	0	0	0
33	TI	Miscellaneous		0	0	0	0	0	0
34	TI	Partnership income/loss per K-1		0	0	0	0	0	0
35	TI	Performance Incentive Plan Adjustment	TOTPLTNET	-455,695	-326,887	-58,039	-68,694	-115	-1,960
36	TI	RAC-Environmental Cleanup Costs		0	0	0	0	0	0
37	TI	Repair Allow Deferral Carrying Charges		0	0	0	0	0	0
38	TI	SBC-Societal Benefits Clause		0	0	0	0	0	0
39	TI	Stock Based Compensation	TOTPLTNET	-325,229	-233,300	-41,423	-49,027	-82	-1,399
40	TI	TAX ADJUSTMENTS - FEDERAL CONTINUED		0	0	0	0	0	0
41	TI	Uncollectible Accounts		0	0	0	0	0	0
42	TI	Utility Commodity Costs		0	0	0	0	0	0
43	TI	Additional Expenses on Rental Property	TOTPLT	0	0	0	0	0	0
44	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION						
			BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)	
45	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0
46	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
47	TI	Amortization of Limited-Term Utility Plant	TOTPLT	-14	-10	-2	-2	0	0
48	TI	Amortization of Reacquisition of Pref Stock	TOTPLT	7,787	5,590	972	1,187	2	36
49	TI	CECL Reserve	not_used	0	0	0	0	0	0
50	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	0
51	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	0
52	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0
53	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
54	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
55	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
56	TI	Company Owned Life Insurance - Book	LABOR	-352,245	-299,538	-25,057	-25,101	-183	-2,366
57	TI	Company Owned Life Insurance - Tax	LABOR	-14,570	-12,390	-1,036	-1,038	-8	-98
58	TI	COVID Deferrals	not_used	0	0	0	0	0	0
59	TI	Current SHARE -- FT	DEPREXP	-21,771,486	-15,689,941	-2,698,173	-3,274,384	-4,554	-104,434
60	TI	Customer Advances	TOTPLTNET	294,687	211,390	37,532	44,423	74	1,267
61	TI	Customer Connection Fees (Contributions in Aid of Constructi	TOTPLTNET	0	0	0	0	0	0
62	TI	Deduction for Retention Payments (c)	LABOR	-4,379	-3,724	-311	-312	-2	-29
63	TI	Deferred Employer ER FICA	LABOR	-5,798,258	-4,930,650	-412,466	-413,183	-3,020	-38,939
64	TI	Diesel Fuel Tax Credit	TOTPLT	928	666	116	142	0	4
65	TI	Entertainment (100%)	LABOR	36,298	30,866	2,582	2,587	19	244
66	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
67	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
68	TI	Injuries & Damages - FT	TOTPLT	1,044,758	750,083	130,365	159,301	219	4,790
69	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
70	TI	Plant Related	DEPREXP	-61,904,159	-44,612,140	-7,671,875	-9,310,252	-12,949	-296,943
71	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
72	TI	Qualified Transportation Fringe	LABOR	139,386	118,530	9,915	9,933	73	936
73	TI	R & D Credits CF	not_used	0	0	0	0	0	0
74	TI	R&D Credit - Fed	TOTPLT	-75,718	-54,362	-9,448	-11,545	-16	-347
75	TI	R&D Expenditure	TOTPLT	-16,866	-12,109	-2,105	-2,572	-4	-77
76	TI	Rabbi Trust	not_used	0	0	0	0	0	0
77	TI	RE - Lease Liability	TOTPLT	-519,350	-372,866	-64,804	-79,189	-109	-2,381
78	TI	RE - ROJ Lease Asset	TOTPLT	594,984	427,168	74,242	90,721	125	2,728
79	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
80	TI	Severance Pay (nc)	LABOR	121,791	103,567	8,664	8,679	63	818
81	TI	State NOL CF (c)	DEPREXP	7,732,062	5,572,224	958,246	1,162,885	1,617	37,089
82	TI	Tax Net Bad Debt Writeoffs - FT	TOTPLT	-81,087	-58,216	-10,118	-12,364	-17	-372
83	TI	Unicap book/tax inventory FS	not_used	0	0	0	0	0	0
84	TI	Unrealized G/L on Equity Securities	TOTPLT	142,148	102,055	17,737	21,674	30	652
85	TI	Credits & Adjustments	TOTPLT	0	0	0	0	0	0
86	TI	Repair Allowance	TOTPLT	0	0	0	0	0	0
87	TI	Uncollectible Accounts - Writeoff	REVREQ	0	0	0	0	0	0
88	TI	Injuries and Damages	TOTPLT	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
				(1)	(2)	(3)	(4)	(5)	(6)	
133	TI	DEVELOPMENT OF INCOME TAXES CONTINUED								
134	TI									
135	TI	TAX ADJUSTMENTS - STATE								
136	TI	Reverse TEFA	TEFA_04	0	0	0	0	0	0	0
137	TI	Federal Depreciation Reversal	TOTPLT	64,677,176	46,434,906	8,070,391	9,861,765	13,576	296,538	
138	TI	State Tax Depreciation	DEPREXP	37,759,415	27,211,876	4,679,581	5,678,934	7,899	181,125	
139	TI	Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0	0	0	0
140	TI	NOL Utilization	TOTPLTNET	0	0	0	0	0	0	0
141	TI	TOTAL TAX ADJUSTMENTS - STATE			102,436,591	73,646,782	12,749,971	15,540,700	21,475	477,663
142	TI									
143	TI	TAXABLE NET INCOME - STATE			840,759,145	604,261,447	106,763,717	125,857,818	215,474	3,660,690
144	TI	State Tax Liability		75,668,323	54,383,530	9,608,735	11,327,204	19,393	329,462	
145	TI	Prior Year Adjustment & State Credit	TOTPLTNET	0	0	0	0	0	0	0
146	TI	TOTAL STATE INCOME TAX LIABILITY			75,668,323	54,383,530	9,608,735	11,327,204	19,393	329,462
147	TI									
148	TI	TAXABLE NET INCOME - FEDERAL			662,654,232	476,231,134	84,405,011	98,989,914	174,607	2,853,565
149	TI	Federal Tax Liability		139,157,389	100,008,538	17,725,052	20,787,882	36,667	599,249	
150	TI	Prior Yr & Oth Adjustments	TOTPLTNET	0	0	0	0	0	0	0
151	TI	Not Used	not_used	0	0	0	0	0	0	0
152	TI	TOTAL FEDERAL INCOME TAX LIABILITY			139,157,389	100,008,538	17,725,052	20,787,882	36,667	599,249
153	TI									
154	TI	TOTAL INCOME TAX EXPENSE			214,825,712	154,392,068	27,333,787	32,115,086	56,060	928,711
155	TI									
156	TI	TAX RATES								
157	TI	FEDERAL TAX RATE - CURRENT		21.000%						
158	TI	NEW JERSEY CORP BUSINESS TAX RATE		9.000%						
159	TI	CUSTOMER ACCT UNCOLLECTIBLE RATE		0.0						
160	TI	EFFECTIVE TAX RATE		28.110%						
161	TI	COMPOSITE RATE		28.110%						
162	TI	1 - EFFECTIVE TAX RATE		71.89000%						
163	TI									
164	TI	DEVELOPMENT OF OPERATING INCOME ADJUSTED								
165	TI									
166	TI	G410 + G411- PROVISION FOR DEFERRED INCOME TAX								
167	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	0	0
168	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0	0
169	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0	0
170	TI	Amortization of Limited-Term Utility Plant	TOTPLT	14	10	2	2	0	0	0
171	TI	Bankruptcies and Accum Provision for Rent Receivable	TOTPLT	-31,746	-22,792	-3,961	-4,841	-7	-146	
172	TI	Casualty Loss Deferred O&M	TOTPLTNET	1,095,802	786,060	139,566	165,187	276	4,712	
173	TI	CECL Reserve	not_used	0	0	0	0	0	0	0
174	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	0	0
175	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	0	0
176	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION						
			BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)	
177	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
178	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
179	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
180	TI	COVID Deferrals	not_used	0	0	0	0	0	0
181	TI	Current SHARE -- FT	DEPREXP	5,506,769	3,968,534	682,462	828,206	1,152	26,415
182	TI	Customer Advances	TOTPLTNET	-294,687	-211,390	-37,532	-44,423	-74	-1,267
183	TI	Deduction for Retention Payments (c)	LABOR	4,379	3,724	311	312	2	29
184	TI	Deferred Employer ER FICA	LABOR	5,798,258	4,930,650	412,466	413,183	3,020	38,939
185	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
186	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
187	TI	Injuries & Damages - FT	TOTPLT	-264,256	-189,722	-32,974	-40,293	-55	-1,212
188	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
189	TI	Medicare Subsidy	not_used	0	0	0	0	0	0
190	TI	Partnership Income/Loss (nc)	TOTPLT	0	0	0	0	0	0
191	TI	Plant Related	DEPREXP	62,706,788	45,190,566	7,771,346	9,430,965	13,117	300,793
192	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
193	TI	R & D Credits CF	TOTPLT	-67,859	-48,719	-8,467	-10,347	-14	-311
194	TI	RE - Lease Liability	TOTPLT	519,350	372,866	64,804	79,189	109	2,381
195	TI	RE - ROU Lease Asset	TOTPLT	-594,984	-427,168	-74,242	-90,721	-125	-2,728
196	TI	Real Estate Taxes (nc)	TOTPLT	1,021,308	733,247	127,438	155,726	214	4,683
197	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
198	TI	Severance Pay (nc)	LABOR	-121,791	-103,567	-8,664	-8,679	-63	-818
199	TI	State NOL CF (c)	DEPREXP	-7,732,062	-5,572,224	-958,246	-1,162,885	-1,617	-37,089
200	TI	Unrealized G/L on Equity Securities	TOTPLT	-142,148	-102,055	-17,737	-21,674	-30	-652
201	TI	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
202	TI	Clause - Deferred Fuel	not_used	0	0	0	0	0	0
203	TI	Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
204	TI	AFUDC / IDC	TOTPLT	345,079	247,749	43,059	52,616	72	1,582
205	TI	Capitalized interest-Section 263A	TOTPLT	-416,892	-299,307	-52,020	-63,566	-88	-1,911
206	TI	Cost of removal	TOTPLT	0	0	0	0	0	0
207	TI	Deferred Comp - officers	LABOR	15,155	12,887	1,078	1,080	8	102
208	TI	Deduction of Securitized	not_used	0	0	0	0	0	0
209	TI	Accrued vacation pay adjustment	LABOR	257,985	219,382	18,352	18,384	134	1,733
210	TI	Gain/loss bond reacq	not_used	0	0	0	0	0	0
211	TI	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
212	TI	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
213	TI	Contribution in Aid of Construct	TOTPLTNET	0	0	0	0	0	0
214	TI	Pension Accrual Adjustment	LABOR	7,780,352	6,616,159	553,464	554,427	4,052	52,250
215	TI	Unallowable OPEB Amortization	LABOR	-47,224,310	-40,158,021	-3,359,356	-3,365,200	-24,595	-317,138
216	TI	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0
217	TI	Rabbi Trust Unrealized Losses	not_used	0	0	0	0	0	0
218	TI	Additional Real Estate Taxes	TOTPLT	0	0	0	0	0	0
219	TI	PIP Adjustment	LABOR	455,695	387,508	32,416	32,473	237	3,060
220	TI	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	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						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
221	TI	Misc	TOTPLT	0	0	0	0	0	0
222	TI	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0
223	TI	Deferred Return on CIP II	TOTPLT	-18,055	-12,963	-2,253	-2,753	-4	-83
224	TI	Deferred Depreciation on CIP II	TOTPLT	-8,262	-5,932	-1,031	-1,260	-2	-38
225	TI	Investment Tax Credit	TOTPLT	-493,265	-354,139	-61,549	-75,211	-104	-2,262
226	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	-56,782	-40,732	-7,232	-8,560	-14	-244
227	TI	3rd Party Claims	TOTPLT	975	700	122	149	0	4
228	TI	Customer Connections Fees		0	0	0	0	0	0
229	TI	Legal Reserves (nc)	TOTPLTNET	418,012	299,856	53,240	63,013	105	1,798
230	TI	Material Supplies & Reserves	TOTPLTNET	-78,535	-56,336	-10,003	-11,839	-20	-338
231	TI	Stock Based Compensation	TOTPLTNET	325,229	233,300	41,423	49,027	82	1,399
232	TI	TOTAL DEFERRED INCOME TAX		28,705,516	16,398,132	5,306,282	6,931,688	-4,229	73,643
233	TI								
234	TI	This Section is not used at this time							
235	TI	PROFORMA OPERATING INCOME ADJUSTMENTS							
236	TI	Not Used	not_used	0	0	0	0	0	0
237	TI	Not Used	not_used	0	0	0	0	0	0
238	TI	Not Used	not_used	0	0	0	0	0	0
239	TI	OPERATING INCOME ADJUSTED		639,759,819	459,507,665	81,507,488	95,819,743	166,293	2,758,631

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
				(1)	(2)	(3)	(4)	(5)	(6)	
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F.								
2	CA									
3	CA	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0	0
4	CA	PRODUCTION PLANT - G304-G347	PRODPLT	-2,267,387	-1,700,938	-175,221	-391,228	0	0	0
5	CA	STORAGE PLANT - G360-G363	STORPLT	8,371,561	6,280,141	646,943	1,444,478	0	0	0
6	CA	TRANSMISSION PLANT - G365-G371	TRANPLT	11	7	1	3	0	0	0
7	CA									
8	CA	DISTRIBUTION PLANT								
9	CA	G374 Land and Land Rights & G375 Structure & Improveme	PLT_3745	2,620,552	1,880,421	329,537	398,364	558	11,672	
10	CA	G376 Mains	PLT_376	226,633,216	135,789,241	26,244,339	62,342,774	37,987	2,218,875	
11	CA	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0	0
12	CA	G378-G379 Meas & Regul Eqmt	PLT_3789	57,069,064	34,194,053	6,608,857	15,697,816	9,561	558,777	
13	CA	G380 Services	SERVICES	505,466,924	416,422,163	59,483,542	29,165,898	47,429	347,892	
14	CA	G381 Meters	PLT_381	58,899,779	39,256,803	13,614,871	6,027,912	0	193	
15	CA	G382 Meter Installations	PLT_382	-1,810,761	-1,650,843	-144,810	-15,106	0	-1	
16	CA	G383-384 House Regulators & Install	PLT_3834	2,268,333	2,034,053	181,898	52,323	0	59	
17	CA	G385 Ind Reg & Meas Eqmt	PLT_385	12,739,212	169,884	5,465,993	6,913,035	42	190,259	
18	CA	TOTAL DISTRIBUTION PLANT		863,886,319	628,095,774	111,784,228	120,583,014	95,577	3,327,725	
19	CA									
20	CA	COMMON PLANT			0	0	0	0	0	0
21	CA	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	26,119,255	18,916,156	3,021,945	4,056,769	5,901	118,485	
22										
23	CA	TOTAL CAPITAL ADDITIONS		896,109,759	651,591,138	115,277,897	125,693,036	101,478	3,446,210	

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS						
			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
1	AF	ALLOCATION FACTOR TABLE							
2	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
3	AF								
4	AF	<u>CAPACITY RELATED</u>							
5	AF	Peak-Hour Sendout - delivery	PEAKHOUR_04	124,747	77,879	15,468	29,997	0	1,403
6	AF	Staff Average and Peak Allocator - delivery	AVGPEAK_04	1	1	0	0	0	0
7	AF								
8	AF	<u>COMMODITY RELATED</u>							
9	AF	Annual transported gas @mtr - delivery	TRANSPORT_04	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
10	AF	Balancing therms - delivery	BALANCE_04	1,793,060	1,345,110	138,565	309,385	0	0
11	AF	Annual transported gas @mtr - access	TRANSPORT_03	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
12	AF	Annual transported gas @mtr - meters	TRANSPORT_07	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
13	AF	TEFA \$ responsibility W/N - delivery	TEFA_04						
14	AF								
15	AF	<u>BILLING DETERMINANTS</u>							
16	AF	Number of Customers		1,894,095	1,728,739	145,499	19,809	16	32
17	AF	Transported Gas at Meter (calendar)		2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
18	AF								
19	AF								
20	AF	<u>CUSTOMER RELATED</u>							
21	AF	G380 services - access	SERVICES_03	1,215,746,207	1,001,946,668	143,090,682	69,881,536	0	827,321
22	AF	Cust Installns LDC G879 - delivery	CINST_04	100	100	0	0	0	0
23	AF	Avg Customer Bills - delivery	CUSTAVG_04	661,048	598,870	50,415	11,719	9	34
24	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	661,048	598,870	50,415	11,719	9	34
25	AF	G381 meters - measurement	SMMETERS_07	95,373,410	63,566,590	22,045,940	9,760,574	0	306
26	AF								
27	AF	Billing Function costs - cust svcs	BILLING_06	20,835,825	16,641,744	1,688,285	1,648,379	1,464	855,952
28	AF	Competitive Service work - delivery	COMPSSVWK_04	100	100	0	0	0	0
29	AF								
30	AF	Account Maint - cust svcs	ACCTMAINT_06	67,192,728	60,880,342	5,167,551	1,014,774	411	129,650
31	AF	G382 meter install - measurement	MTRINSTAL_07	149,490,257	136,288,569	11,955,000	1,246,610	0	78
32	AF	G383 house regulators - access	HOUSEREG_03	27,726,351	23,488,422	2,877,517	1,358,260	0	2,151
33	AF	G384 house reg install - access	HSEREGINST_03	49,550,462	45,273,401	3,573,995	702,709	0	356
34	AF	G385 lrg regulators - access	LRGREG_03	42,370,365	527,983	950,933	40,715,751	0	175,698
35	AF	G385 lrg mtrs - measurement	LRGMTR_07	6,790,868	0	5,728,862	886,308	0	175,698
36	AF	G380 services - reserve - access	SERVICESR_03	302,262,539	252,625,678	34,242,308	15,042,822	0	351,731
37	AF	G381 meters - reserve - measurement	SMMETERSR_07	39,637,552	26,782,366	8,862,287	3,992,767	0	131
38	AF	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,597	65,486,599	4,964,044	496,929	0	24
39	AF	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,170	3,992,277	503,093	248,837	0	963
40	AF	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,504	9,043,509	697,932	138,864	0	198
41	AF	G385 lrg regulators - reserve - access	LRGREGR_03	6,940,251	13,538	164,305	6,702,764	0	59,644
42	AF	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1,112,795	0	940,755	112,396	0	59,644
43	AF	Direct LVG - delivery	DIRLVG_04	0	0	0	0	0	0
44	AF	Direct LVG - cust svcs	DIRLVG_06	0	0	0	0	0	0

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			Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
45	AF	ALLOCATION FACTOR TABLE							
46	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
47	AF								
48	AF	Direct SLG - streetlights	DIRSLG_05	1	0	0	0	1	0
49	AF	Meter Reading Costs - measurement	MRCOST_07	16,284,753	14,755,434	1,241,888	287,431	0	0
50	AF	Other Utility work by Cust Ops - delivery	UTILWORK_04	6,776,917	5,374,648	991,409	409,204	176	1,480
51	AF	Direct SLG - access	DIRSLG_03	1	0	0	0	1	0
52	AF	Direct Competitive Services - delivery	DIRCOMPVS_04	0	0	0	0	0	0
53	AF	Direct TSG-F - access	DIRTSGF_03	0	0	0	0	0	0
54	AF	Direct TSG-F - delivery	DIRTSGF_04	0	0	0	0	0	0
55	AF	Direct TSG-F - measurement	DIRTSGF_07	0	0	0	0	0	0
56	AF	Direct - RSG - delivery	DIRRSG_04	0	0	0	0	0	0
57	AF	Choice - delivery	CHOICE_04	1,894,095	1,728,739	145,499	19,809	16	32
58	AF								
59	AF								
60	AF	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
61	AF								
62	AF								
63	AF	<u>Plant Related</u>							
64	AF	Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
65	AF	Acct G399.10-23 Oth Tangible Plt	TANGPLT	16,791,854	14,286,709	1,415,779	804,020	641	284,706
66	AF	Production Plant Total	PRODPLT	52,043,670	39,041,892	4,021,862	8,979,916	0	0
67	AF	Storage Plant Total	STORPLT	19,575,233	14,684,863	1,512,747	3,377,624	0	0
68	AF	Transmission Plant Total	TRANPLT	103,544,395	62,040,662	11,990,912	28,481,645	17,348	1,013,828
69	AF	Distribution Plant Total	DISTPLT	10,498,076,770	7,533,069,762	1,320,145,353	1,595,866,388	2,235,754	46,759,512
70	AF	G391-G398 General Plant	GENPLT	200,812,197	145,432,738	23,233,566	31,189,583	45,366	910,945
71	AF	Common Plant	COMPLT	102,234,955	83,912,187	9,391,523	7,489,732	8,419	1,433,095
72	AF	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	303,047,153	229,344,924	32,625,089	38,679,316	53,784	2,344,039
73	AF	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	10,673,240,067	7,648,837,179	1,337,670,874	1,636,705,572	2,253,102	47,773,340
74	AF	Total Plant	TOTPLT	10,993,079,074	7,892,468,811	1,371,711,742	1,676,188,908	2,307,527	50,402,086
75	AF								
76	AF	Distribution Plant x Meters & Installs	DISTPLTXMTR	9,895,589,959	7,166,610,181	1,144,899,800	1,536,955,091	2,235,514	44,889,372
77	AF	Acct G374-375 - Land & Structures	PLT_3745	96,512,525	69,254,169	12,136,562	14,671,363	20,554	429,877
78	AF	Acct G376 - Mains	PLT_376	3,775,184,891	2,261,934,505	437,169,958	1,038,486,336	632,773	36,961,319
79	AF	Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
80	AF	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	285,986,290	171,354,314	33,118,514	78,665,388	47,914	2,800,160
81	AF	Acct G380 & 387.2 - Services	SERVICES	5,447,689,486	4,488,006,097	641,086,199	314,336,599	511,168	3,749,423
82	AF	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	9,222,874,377	6,749,940,601	1,078,256,156	1,352,822,936	1,143,942	40,710,742
83	AF	Acct G381 - House Meters	PLT_381	477,048,047	317,953,337	110,271,175	48,821,975	1	1,559
84	AF	Acct G382 - Meter Installations	PLT_382	52,631,537	47,983,374	4,209,056	439,073	0	33
85	AF	Acct G381,382, & 385 - Meters	METERPLT	602,486,811	366,459,581	175,245,553	58,911,296	240	1,870,140
86	AF	Acct G381-384 - Meters & House Regulators	PLT_3814	680,862,120	501,504,659	126,603,602	52,748,351	4	5,504
87	AF	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	203,814,074	183,551,322	16,332,427	3,926,376	4	3,945
88	AF	Acct G383-384 - House Reg & Installation	PLT_3834	151,182,537	135,567,948	12,123,371	3,487,303	3	3,912

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			BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)	
89	AF	ALLOCATION FACTOR TABLE CONTINUED							
90	AF	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
91	AF								
92	AF	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	145,614,455	1,941,847	62,478,553	79,018,841	479	2,174,735
93	AF	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
94	AF	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	0	1,011,930	0
95	AF								
96	AF	Total Distribution Plant Reserve	TOTDRESERVE	2,718,471,978	1,956,775,950	317,824,430	428,830,574	221,981	14,819,043
97	AF	Total Net Plant	TOTPLTNET	8,274,607,096	5,935,692,862	1,053,887,312	1,247,358,334	2,085,546	35,583,043
98	AF								
99	AF								
100	AF	<u>Revenue Related</u>							
101	AF	Total Operating Revenue	TOTREV	1,452,575,331	1,050,663,353	179,057,435	214,708,619	567,088	7,578,836
102	AF	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	208,088,289	0	9,865,527	198,222,762	0	0
103	AF								
104	AF								
105	AF	<u>Expense Related</u>							
106	AF	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	2,114,238	1,586,050	163,385	364,803	0	0
107	AF	Other Storage Plant O&M Expense	STOREXP	2,714,605	2,036,430	209,781	468,394	0	0
108	AF	Transmission Plant O&M Expense	TRANEXP	2,593,507	1,553,951	300,340	713,388	435	25,394
109	AF	Acct 813-Other Gas Supply Expense	EXP_813	72	42	8	21	0	1
110	AF	Acct 871 - Distribution Load Dispatching	EXP_871	5,839,316	3,411,311	647,723	1,726,611	1,561	52,109
111	AF	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
112	AF	Acct 874-Mains & Services Expenses	EXP_874	20,733,577	15,174,273	2,423,985	3,041,227	2,572	91,520
113	AF	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	3,019,152	1,808,984	349,632	830,469	506	29,561
114	AF	Acct 878 - Meter & House Regulator Expenses	EXP_878	11,492,061	8,464,742	2,136,903	890,323	0	93
115	AF	Acct 879 - Customer Installation Expenses	EXP_879	17,355,157	17,355,157	0	0	0	0
116	AF	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	14,050,188	11,166,159	1,332,116	1,510,775	1,065	40,072
117	AF	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0	0	0	0	0	0
118	AF	Acct 881 - Rents	EXP_881	-1,088,602	-635,958	-120,753	-321,886	-291	-9,715
119	AF	Acct 886-Maint of Structures & Improvements Exp	EXP_886	8,016,449	5,752,336	1,008,078	1,218,621	1,707	35,706
120	AF	Acct 887-Maint of Mains Exp	EXP_887	8,706,285	5,216,446	1,008,196	2,394,944	1,459	85,240
121	AF	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0	0	0	0	0	0
122	AF	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	4,163,462	2,494,620	482,148	1,145,231	698	40,765
123	AF	Acct 892-Main of Services Exp	EXP_892	3,610,466	2,974,434	424,881	208,327	339	2,485
124	AF	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	6,767,990	4,510,880	1,564,448	692,640	0	22
125	AF	Acct 894-Maint of Other Equipment	EXP_894	207,897	6,334	1,357	1,711	198,446	50
126	AF								
127	AF	Distr Oper Exp	DISTEXPO	71,400,849	56,744,669	6,769,606	7,677,520	5,413	203,641
128	AF	Distr Maint Exp	DISTEXPM	31,472,549	20,955,051	4,489,107	5,661,476	202,649	164,268
129	AF	Cust Serv & Info Expense	CUSTS_I	4,034,218	3,287,677	493,290	222,739	121	30,392
130	AF	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	72,712,827	62,301,980	5,905,031	3,203,904	2,373	1,299,538
131	AF	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	76,747,044	65,589,657	6,398,322	3,426,643	2,494	1,329,929
132	AF	Sales Expense	SALESEXP	88,423	70,127	12,936	5,339	2	19

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION						
			BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)	
45	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							
46	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
47	AP								
48	AP	Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
49	AP	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.906089	0.076261	0.017650	0.000000	0.000000
50	AP	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.793082	0.146292	0.060382	0.000026	0.000218
51	AP	Direct SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
52	AP	Direct Competitive Services - delivery	DIRCOMPVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
53	AP	Direct TSG-F - access	DIRTSGF_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	AP	Direct TSG-F - delivery	DIRTSGF_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
55	AP	Direct TSG-F - measurement	DIRTSGF_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	AP	Direct - RSG - delivery	DIRRSG_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
57	AP	Choice - delivery	CHOICE_04	1.000000	0.912699	0.076817	0.010458	0.000008	0.000017
58	AP								
59	AP								
60	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	AP								
62	AP								
63	AP	<u>Plant Related</u>							
64	AP	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
65	AP	Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.850812	0.084313	0.047882	0.000038	0.016955
66	AP	Production Plant Total	PRODPLT	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
67	AP	Storage Plant Total	STORPLT	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
68	AP	Transmission Plant Total	TRANPLT	1.000000	0.599170	0.115805	0.275067	0.000168	0.009791
69	AP	Distribution Plant Total	DISTPLT	1.000000	0.717567	0.125751	0.152015	0.000213	0.004454
70	AP	G391-G398 General Plant	GENPLT	1.000000	0.724223	0.115698	0.155317	0.000226	0.004536
71	AP	Common Plant	COMPLT	1.000000	0.820778	0.091862	0.073260	0.000082	0.014018
72	AP	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.756796	0.107657	0.127635	0.000177	0.007735
73	AP	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.716637	0.125329	0.153347	0.000211	0.004476
74	AP	Total Plant	TOTPLT	1.000000	0.717949	0.124780	0.152477	0.000210	0.004585
75	AP								
76	AP	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.724223	0.115698	0.155317	0.000226	0.004536
77	AP	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.717567	0.125751	0.152015	0.000213	0.004454
78	AP	Acct G376 - Mains	PLT_376	1.000000	0.599159	0.115801	0.275082	0.000168	0.009791
79	AP	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
80	AP	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.599170	0.115805	0.275067	0.000168	0.009791
81	AP	Acct G380 & 387.2 - Services	SERVICES	1.000000	0.823837	0.117680	0.057701	0.000094	0.000688
82	AP	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.731870	0.116911	0.146681	0.000124	0.004414
83	AP	Acct G381 - House Meters	PLT_381	1.000000	0.666502	0.231153	0.102342	0.000000	0.000003
84	AP	Acct G382 - Meter Installations	PLT_382	1.000000	0.911685	0.079972	0.008342	0.000000	0.000001
85	AP	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.608245	0.290870	0.097780	0.000000	0.003104
86	AP	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.736573	0.185946	0.077473	0.000000	0.000008
87	AP	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.900582	0.080134	0.019264	0.000000	0.000019
88	AP	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.896717	0.080190	0.023067	0.000000	0.000026

**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	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
89	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							
90	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
91	AP								
92	AP	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.013336	0.429068	0.542658	0.000003	0.014935
93	AP	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
94	AP	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
95	AP								
96	AP	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.719807	0.116913	0.157747	0.000082	0.005451
97	AP	Total Net Plant	TOTPLTNET	1.000000	0.717338	0.127364	0.150745	0.000252	0.004300
98	AP								
99	AP								
100	AP	<u>Revenue Related</u>							
101	AP	Total Operating Revenue	TOTREV	1.000000	0.723311	0.123269	0.147812	0.000390	0.005218
102	AP	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.047410	0.952590	0.000000	0.000000
103	AP								
104	AP								
105	AP	<u>Expense Related</u>							
106	AP	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
107	AP	Other Storage Plant O&M Expense	STOREXP	1.000000	0.750176	0.077279	0.172546	0.000000	0.000000
108	AP	Transmission Plant O&M Expense	TRANEXP	1.000000	0.599170	0.115805	0.275067	0.000168	0.009791
109	AP	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
110	AP	Acct 871 - Distribution Load Dispatching	EXP_871	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
111	AP	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
112	AP	Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.731870	0.116911	0.146681	0.000124	0.004414
113	AP	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.599170	0.115805	0.275067	0.000168	0.009791
114	AP	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.736573	0.185946	0.077473	0.000000	0.000008
115	AP	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
116	AP	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.794734	0.094811	0.107527	0.000076	0.002852
117	AP	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
118	AP	Acct 881 - Rents	EXP_881	1.000000	0.584197	0.110924	0.295687	0.000267	0.008924
119	AP	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.717567	0.125751	0.152015	0.000213	0.004454
120	AP	Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.599159	0.115801	0.275082	0.000168	0.009791
121	AP	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
122	AP	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.599170	0.115805	0.275067	0.000168	0.009791
123	AP	Acct 892-Main of Services Exp	EXP_892	1.000000	0.823837	0.117680	0.057701	0.000094	0.000688
124	AP	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.666502	0.231154	0.102341	0.000000	0.000003
125	AP	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.030466	0.006527	0.008231	0.954537	0.000239
126	AP								
127	AP	Distr Oper Exp	DISTEXPO	1.000000	0.794734	0.094811	0.107527	0.000076	0.002852
128	AP	Distr Maint Exp	DISTEXPM	1.000000	0.665820	0.142636	0.179886	0.006439	0.005219
129	AP	Cust Serv & Info Expense	CUSTS_I	1.000000	0.814948	0.122277	0.055212	0.000030	0.007533
130	AP	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.856822	0.081210	0.044062	0.000033	0.017872
131	AP	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.854621	0.083369	0.044649	0.000032	0.017329
132	AP	Sales Expense	SALESEXP	1.000000	0.793082	0.146292	0.060382	0.000026	0.000218

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
2022 GAS COST OF SERVICE STUDY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
1	ADA	ALLOCATED DIRECT ASSIGNMENTS							
2	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
3	ADA								
4	ADA	Account 904 - Uncollectible Accounts							
5	ADA	Residential Service Gas	REVRSG	991,282,164	991,282,164	0	0	0	0
6	ADA	General Service Gas	REVGSG	175,543,177	0	175,543,177	0	0	0
7	ADA	Large Volume Service Gas	REVLVG	210,026,237	0	0	210,026,237	0	0
8	ADA	Street Light Gas	REVSLG	559,485	0	0	0	559,485	0
9	ADA	Firm Transportation Gas Service	REVTSGF	7,477,232	0	0	0	0	7,477,232
10	ADA								
11	ADA	Total 904-Uncollectible	EXP_904	1,384,328,810	991,282,164	175,543,177	210,026,237	0	7,477,232
12	ADA								
13	ADA	Total 904-Uncollectible	EXP_904	1.000000	0.716074	0.126807	0.151717	0.0	0.005401
14	ADA								
15	ADA	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
16	ADA								
17	ADA	Rev Req (cal) to Customers Late Payment fees							
18	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
19	ADA	General Service Gas	REVGSG	175,543,177	0	175,543,177	0	0	0
20	ADA	Large Volume Service Gas	REVLVG	210,026,237	0	0	210,026,237	0	0
21	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
22	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
23	ADA								
24	ADA	Total Late Payment Fees	REVLATEP	385,569,414	0	175,543,177	210,026,237	0	0
25	ADA								
26	ADA	Total Late Payment Fees	REVLATEP	1.000000	0.0	0.455283	0.544717	0.0	0.0
27	ADA								
28	ADA	ALLOCATED DIRECT ASSIGNMENTS							
29	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
30	ADA								
31	ADA	AVAILABLE							
32	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
33	ADA	General Service Gas	REVGSG	0	0	0	0	0	0
34	ADA	Large Volume Service Gas	REVLVG	0	0	0	0	0	0
35	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
36	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
37	ADA								
38	ADA	Total Available	REVAVAIL	0	0	0	0	0	0
39	ADA								
40	ADA	Total Available	REVAVAIL	0.0	0.0	0.0	0.0	0.0	0.0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS					TSG Firm
			Total Company	RSG	GSG	LVG	SLG	
			(1)	(2)	(3)	(4)	(5)	(6)
1	RRW	REVENUE REQUIREMENTS						
2	RRW							
3	RRW	PRESENT RATES						
4	RRW	-----						
5	RRW	RATE BASE	8,668,832,235	6,226,391,124	1,104,437,503	1,298,370,502	2,253,286	37,379,820
6	RRW	NET OPER INC (PRESENT RATES)	639,759,819	459,507,665	81,507,488	95,819,743	166,293	2,758,631
7	RRW	RATE OF RETURN (PRES RATES)	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
9	RRW	SALES REVENUE (PRE RATES)	1,384,888,295	991,282,164	175,543,177	210,026,237	559,485	7,477,232
10	RRW	REVENUE PRES RATES \$/THERM	\$0.5330	\$0.6531	\$0.6091	\$0.2734	\$0.8053	\$0.3225
11	RRW	REVENUE REQUIRED - \$/MO/CUST	\$60.93	\$47.78	\$100.54	\$883.55	\$2,913.99	\$19,471.96
12	RRW							
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%
17	RRW	RETURN REQ FOR CLAIMED ROR	639,759,819	459,507,665	81,507,488	95,819,743	166,293	2,758,631
18	RRW	SALES REVENUE REQ CLAIMED ROR	1,384,888,295	991,282,164	175,543,177	210,026,237	559,485	7,477,232
19	RRW	REVENUE DEFICIENCY SALES REV	0	0	0	0	0	0
20	RRW	PERCENT INCREASE REQUIRED	0.0	0.0	0.0	0.0	0.0	0.0
21	RRW	ANNUAL BOOKED THERM SALES	2,598,285,838	1,517,910,828	288,213,545	768,279,951	694,743	23,186,772
22	RRW	SALES REV REQUIRED \$/THERM	\$0.5330	\$0.6531	\$0.6091	\$0.2734	\$0.8053	\$0.3225
23	RRW	REVENUE DEFICIENCY \$/THERM	0.0	0.0	0.0	0.0	0.0	0.0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION	Distribution		Distribution		Customer	Measurement
			BASIS	Total Company	Access	Delivery	Street Lighting	Service	
				(1)	(2)	(3)	(4)	(5)	(6)
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 304-320	CALCULATED	52,043,670	0	52,043,670	0	0	0
7	S	Storage Plant 360-363	CALCULATED	19,575,233	0	19,575,233	0	0	0
8	S	Transmission Plant 365-371	CALCULATED	103,544,395	0	103,544,395	0	0	0
9	S	Distribution Plant							
10	S	Land & Structures 374-375	CALCULATED	96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
11	S	Mains 376	CALCULATED	3,775,184,891	0	3,775,184,891	0	0	0
12	S	Compressor Station Equipment 377	CALCULATED	0	0	0	0	0	0
13	S	Meas & Regulating Station Equip 378-379	CALCULATED	285,986,290	0	285,986,290	0	0	0
14	S	Services 380	CALCULATED	5,447,179,699	5,447,179,699	0	0	0	0
15	S	Meters 381	CALCULATED	477,048,047	0	0	0	0	477,048,047
16	S	Meter Installations 382	CALCULATED	52,631,537	0	0	0	0	52,631,537
17	S	House Regulators & Install 383-384	CALCULATED	151,182,537	151,182,537	0	0	0	0
18	S	Industrial Meas & Reg Station Equip 385	CALCULATED	145,614,455	72,807,227	0	0	0	72,807,227
19	S	Other Property on Cust Premises 386	CALCULATED	0	0	0	0	0	0
20	S	Other Equipment (Street Lighting) 387	CALCULATED	1,521,717	509,787	0	1,011,930	0	0
21	S	Asset Retirement Obligation 388	CALCULATED	65,215,073	0	65,215,073	0	0	0
22	S	Total Distribution Plant	CALCULATED	10,498,076,770	5,724,304,805	4,164,673,568	1,021,319	0	608,077,078
23	S	General Plant E389-E399	CALCULATED	200,812,197	116,163,890	84,514,137	20,726	0	113,444
24	S	Common Plant C389-C399	CALCULATED	102,234,955	15,246,506	16,357,253	2,720	57,691,885	12,936,591
25	S	Intangible Plant E301-E303, E399, C303-C390	CALCULATED	16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
26	S	Total Plant in Service	CALCULATED	10,993,079,074	5,855,998,970	4,442,042,462	1,044,816	70,102,224	623,890,602
27	S								
28	S	Less: Reserve for Depreciation and Amorization	CALCULATED	2,718,471,978	1,288,707,941	1,277,621,837	11,318	36,625,623	115,505,260
29	S								
30	S	Plus: Rate Base Additions							
31	S	Working Capital	CALCULATED	664,819,310	328,419,825	242,421,753	143,717	37,280,955	56,553,060
32	S	Capital Stimulus Adjust (Pro Forma #13)	CALCULATED	0	0	0	0	0	0
33	S	Capital Lease Plt & Reserve Deduct	CALCULATED	96,280	14,358	15,405	3	54,332	12,183
34	S	Other Rate Base Additions		1,724,917,916	941,492,892	682,274,946	171,705	570,540	100,407,833
35	S	Plus: Rate Base Deductions							
36	S	Customer Advances	CALCULATED	-24,945,102	-14,734,362	-10,210,740	0	0	0
37	S	Unbilled Revenue	CALCULATED	-256,132,009	-136,441,189	-103,496,869	-24,344	-1,633,339	-14,536,269
38	S	Deferred Income Taxes and Credits	CALCULATED	-1,714,531,256	-912,227,616	-694,061,202	-162,618	-10,914,018	-97,165,802
39	S								
40	S	Other Rate Base Deductions							
41	S	TOTAL RATE BASE		8,668,832,235	4,773,814,938	3,281,363,918	1,161,960	58,835,070	553,656,348
42	S								
43	S								
44	S	SUMMARY OF RESULTS							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Street Lighting	Customer		
				Total Company	Access		Delivery	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	RBP	DEVELOPMENT OF RATE BASE							
2	RBP								
3	RBP	GAS PLANT IN SERVICE							
4	RBP								
5	RBP	INTANGIBLE PLANT - G301-G303							
6	RBP	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
7	RBP	Choice Project	not_used	0	0	0	0	0	0
8	RBP	GSMIS - meter related	not_used	0	0	0	0	0	0
9	RBP	- regulator related	not_used	0	0	0	0	0	0
10	RBP	- appliance safety related	not_used	0	0	0	0	0	0
11	RBP	- Comp Svs related	not_used	0	0	0	0	0	0
12	RBP	- Cust Svs related	not_used	0	0	0	0	0	0
13	RBP	TOTAL INTANGIBLE PLANT		0	0	0	0	0	0
14	RBP								
15	RBP	C303 - INTANGIBLE PLANT - CUST SERVICE							
16	RBP	Customer Service	CUSTSVSX	16,301,302	0	1,127,751	0	12,410,339	2,763,212
17	RBP	Measurement	MRCOST_07	0	0	0	0	0	0
18	RBP	Not Used	not_used	0	0	0	0	0	0
19	RBP	G399.1 Asset Retirement Costs of General Pit	GENPLT	490,552	283,770	206,454	51	0	277
20	RBP	Not Used	not_used	0	0	0	0	0	0
21	RBP	TOTAL ACCOUNTS C303-C390.4,G399		16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
22	RBP								
23	RBP	TOTAL INTANGIBLE PLANT		16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
24	RBP								
25	RBP	PRODUCTION PLANT							
26	RBP	G304-G320 - All Land & Equipment	BALANCE_04	52,043,670	0	52,043,670	0	0	0
27	RBP	Not Used	not_used	0	0	0	0	0	0
28	RBP	TOTAL PRODUCTION PLANT		52,043,670	0	52,043,670	0	0	0
29	RBP								
30	RBP	STORAGE PLANT							
31	RBP	G360-G363 - All Land & Equipment	BALANCE_04	19,575,233	0	19,575,233	0	0	0
32	RBP	Not Used	not_used	0	0	0	0	0	0
33	RBP	TOTAL STORAGE PLANT		19,575,233	0	19,575,233	0	0	0
34	RBP								
35	RBP	TRANSMISSION PLANT							
36	RBP	G365 Land & Land Rights	AVGPEAK_04	5,421,128	0	5,421,128	0	0	0
37	RBP	G366 Structures & Improvements	AVGPEAK_04	0	0	0	0	0	0
38	RBP	G367 Mains	AVGPEAK_04	93,786,847	0	93,786,847	0	0	0
39	RBP	G369 Meas. & Reg. Station Equipment	AVGPEAK_04	4,336,420	0	4,336,420	0	0	0
40	RBP	TOTAL TRANSMISSION PLANT		103,544,395	0	103,544,395	0	0	0
41	RBP								
42	RBP								
43	RBP								
44	RBP	GAS PLANT IN SERVICE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	RBP								
46	RBP	DISTRIBUTION PLANT							
47	RBP	G374-G375 Land & Structures							
48	RBP	General	DISTPLT	96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
49	RBP	Not Used	not_used	0	0	0	0	0	0
50	RBP	Total Accounts G374-G375		96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
51	RBP								
52	RBP	G376 Mains							
53	RBP	Firm Allocation	AVGPEAK_04	3,772,391,917	0	3,772,391,917	0	0	0
54	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	2,792,974	0	2,792,974	0	0	0
55	RBP	Not Used	not_used	0	0	0	0	0	0
56	RBP	Total Account G376		3,775,184,891	0	3,775,184,891	0	0	0
57	RBP								
58	RBP	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
59	RBP								
60	RBP	G378-G379 Meas & Regulatory Equipment							
61	RBP	Firm Investment	AVGPEAK_04	285,986,290	0	285,986,290	0	0	0
62	RBP	Not Used	not_used	0	0	0	0	0	0
63	RBP	Total Account G378-G379		285,986,290	0	285,986,290	0	0	0
64	RBP								
65	RBP	G380 Services							
66	RBP	Firm Allocation	SERVICES_03	5,442,013,091	5,442,013,091	0	0	0	0
67	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	5,166,608	5,166,608	0	0	0	0
68	RBP	Not Used	not_used	0	0	0	0	0	0
69	RBP	Total Account G380		5,447,179,699	5,447,179,699	0	0	0	0
70	RBP								
71	RBP	G381 Meters							
72	RBP	Firm Allocation	SMMETERS_07	477,045,042	0	0	0	0	477,045,042
73	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,005	0	0	0	0	3,005
74	RBP	Not Used	not_used	0	0	0	0	0	0
75	RBP	Total Account G381		477,048,047	0	0	0	0	477,048,047
76	RBP								
77	RBP	G382 Meter Installations							
78	RBP	Firm Allocation	MTRINSTAL_07	52,630,927	0	0	0	0	52,630,927
79	RBP	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	609	0	0	0	0	609
80	RBP	Not Used	not_used	0	0	0	0	0	0
81	RBP	Total Account G382		52,631,537	0	0	0	0	52,631,537
82	RBP								
83	RBP								
84	RBP								
85	RBP								
86	RBP								
87	RBP								
88	RBP	GAS PLANT IN SERVICE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
133	RBP								
134	RBP								
135	RBP	GAS PLANT IN SERVICE CONTINUED							
136	RBP								
137	RBP	GENERAL AND COMMON PLANT							
138	RBP	E390-E398 GENERAL PLANT							
139	RBP	Meter Related	METERPLT	0	0	0	0	0	0
140	RBP	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
141	RBP	Appliance Safety Related	CINST_04	0	0	0	0	0	0
142	RBP	Distribution Delivery	DISTPLTXMTR	200,812,197	116,163,890	84,514,137	20,726	0	113,444
143	RBP	Competitive Service	COMPSSVSWK_04	0	0	0	0	0	0
144	RBP	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
145	RBP	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
146	RBP	Total Accounts E390-E398		200,812,197	116,163,890	84,514,137	20,726	0	113,444
147	RBP								
148	RBP	C389-C399 COMMON PLANT							
149	RBP	ASB Work Related	CINST_04	0	0	0	0	0	0
150	RBP	Meter Plant Related	METERPLT	0	0	0	0	0	0
151	RBP	Not Used	not_used	0	0	0	0	0	0
152	RBP	Customer Service Related	CUSTSVSX	75,768,117	0	5,241,765	0	57,683,000	12,843,352
153	RBP	Distribution Delivery Related	DISTPLTXMTR	25,073,523	14,504,288	10,552,482	2,588	0	14,165
154	RBP	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
155	RBP	Unassigned	TOTPLT	1,393,316	742,218	563,006	132	8,885	79,075
156	RBP	Total Accounts C389-C399		102,234,955	15,246,506	16,357,253	2,720	57,691,885	12,936,591
157	RBP								
158	RBP	TOTAL GENERAL AND COMMON PLANT		303,047,153	131,410,396	100,871,390	23,446	57,691,885	13,050,035
159	RBP								
160	RBP								
161	RBP	TOTAL GAS PLANT IN SERVICE (101)		10,993,079,074	5,855,998,970	4,442,042,462	1,044,816	70,102,224	623,890,602

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

LINE NO.	SCH NO.	SUB-DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution Delivery	Street Lighting	Customer Service	Measurement
				Total Company	Access				
				(1)	(2)	(3)	(4)	(5)	(6)
1	RBD	LESS: DEPRECIATION RESERVE & AMORT							
2	RBD								
3	RBD	G301-G303 - INTANGIBLE PLANT - RESERVE							
4	RBD	General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
5	RBD	Choice Project	not_used	0	0	0	0	0	0
6	RBD	GSMIS - meter related	not_used	0	0	0	0	0	0
7	RBD	- regulator related	not_used	0	0	0	0	0	0
8	RBD	- appliance safety related	not_used	0	0	0	0	0	0
9	RBD	- Comp Svs related	not_used	0	0	0	0	0	0
10	RBD	- Cust Svs related	not_used	0	0	0	0	0	0
11	RBD	Total Accounts E301-E303 Reserve		0	0	0	0	0	0
12	RBD								
13	RBD	C303 - INTANGIBLE PLANT - CUST SERVICE							
14	RBD	Customer Service	CUSTSVSX	9,821,603	0	679,475	0	7,477,281	1,664,847
15	RBD	Measurement	MRCOST_07	0	0	0	0	0	0
16	RBD	Not Used	not_used	0	0	0	0	0	0
17	RBD	G399.1 Asset Retirement Costs of General Pit	GENPLT	0	0	0	0	0	0
18	RBD	Not Used	not_used	0	0	0	0	0	0
19	RBD	TOTAL ACCOUNTS C303-C390.4,G399		9,821,603	0	679,475	0	7,477,281	1,664,847
20	RBD								
21	RBD	TOTAL INTANGIBLE PLANT		9,821,603	0	679,475	0	7,477,281	1,664,847
22	RBD								
23	RBD	PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,077,402	0	56,077,402	0	0	0
24	RBD								
25	RBD	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,476,790	0	9,476,790	0	0	0
26	RBD								
27	RBD	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	50,246,121	0	50,246,121	0	0	0
28	RBD								
29	RBD	DISTRIBUTION PLANT RESERVE							
30	RBD	G374-G375 Land & Structures Reserve	PLT_3745	432,406	235,779	171,539	42	0	25,046
31	RBD								
32	RBD	G376 Mains Reserve							
33	RBD	Firm Allocation	AVGPEAK_04	1,017,890,245	0	1,017,890,245	0	0	0
34	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	759,994	0	759,994	0	0	0
35	RBD	Not Used	not_used	0	0	0	0	0	0
36	RBD	Total Account G376		1,018,650,239	0	1,018,650,239	0	0	0
37	RBD								
38	RBD	G377 Compressor Station Equip Reserve	DISTPLTXMTR						
39	RBD								
40	RBD	G378-G379 Meas & Regulatory Equip Reserve							
41	RBD	Firm Investment	AVGPEAK_04	93,669,010	0	93,669,010	0	0	0
42	RBD	Not Used	not_used	0	0	0	0	0	0
43	RBD	Total Account G378-G379		93,669,010	0	93,669,010	0	0	0
44	RBD	DEPRECIATION RESERVE & AMORT CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					Customer Service	Measurement
				Total Company	Access	Delivery	Street Lighting			
				(1)	(2)	(3)	(4)	(5)	(6)	
45	RBD									
46	RBD	DISTRIBUTION PLANT CONTINUED								
47	RBD									
48	RBD	G380 Services Reserve								
49	RBD	Firm Allocation	SERVICESR_03	1,126,944,013	1,126,944,013	0	0	0	0	
50	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	2,349,910	2,349,910	0	0	0	0	
51	RBD	Not Used	not_used	0	0	0	0	0	0	
52	RBD	Total Account G380		1,129,293,923	1,129,293,923	0	0	0	0	
53	RBD									
54	RBD	G381 Meters Reserve								
55	RBD	Firm Allocation	SMMETERSR_07	61,006,069	0	0	0	0	61,006,069	
56	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	1,948	0	0	0	0	1,948	
57	RBD	Not Used	not_used	0	0	0	0	0	0	
58	RBD	Total Account G381		61,008,018	0	0	0	0	61,008,018	
59	RBD									
60	RBD	G382 Meter Installations Reserve								
61	RBD	Firm Allocation	MTRINSTALR_07	33,652,945	0	0	0	0	33,652,945	
62	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	279	0	0	0	0	279	
63	RBD	Not Used	not_used	0	0	0	0	0	0	
64	RBD	Total Account G382		33,653,224	0	0	0	0	33,653,224	
65	RBD									
66	RBD	G383 House Regulators & Installation Reserve								
67	RBD	Firm Allocation - Regulators - G383	HOUSEREGR_03	25,030,964	25,030,964	0	0	0	0	
68	RBD	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	4,827	4,827	0	0	0	0	
69	RBD	Not Used	not_used	0	0	0	0	0	0	
70	RBD	Total Account G383		25,035,791	25,035,791	0	0	0	0	
71	RBD									
72	RBD	G384 House Regulators & Installation Reserve		0	0	0	0	0	0	
73	RBD	Firm Allocation - Installation - G384	HSEREGINSTR_03	58,406,745	58,406,745	0	0	0	0	
74	RBD	G384 CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	1,006	1,006	0	0	0	0	
75	RBD	Total Account G384		58,407,752	58,407,752	0	0	0	0	
76	RBD	G385 Industrial Meas and Regul Sta Equip Reserve								
77	RBD	Firm Allocation - Regulators	LRGREGR_03	12,236,618	12,236,618	0	0	0	0	
78	RBD	Firm Allocation - Meters	LRGMTRR_07	12,236,618	0	0	0	0	12,236,618	
79	RBD	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	295,977	295,977	0	0	0	0	
80	RBD	CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT_07	295,977	0	0	0	0	295,977	
81	RBD	Not Used	not_used	0	0	0	0	0	0	
82	RBD	Total Account G385		25,065,190	12,532,595	0	0	0	12,532,595	
83	RBD									
84	RBD	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0	
85	RBD	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	0	0	0	0	0	0	
86	RBD	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	0	0	0	0	0	0	
87	RBD									
88	RBD	TOTAL DISTRIBUTION PLANT RESERVE		2,445,215,554	1,225,505,840	1,112,490,788	42	0	107,218,883	

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					
				Total Company	Access	Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
89	RBD								
90	RBD	DEPRECIATION RESERVE & AMORT CONTINUED							
91	RBD								
92	RBD	GENERAL AND COMMON PLANT RESERVE							
93	RBD								
94	RBD	E390-E398 GENERAL PLANT - RESERVE							
95	RBD	Meter Related	METERPLT	0	0	0	0	0	0
96	RBD	Regulator Plant Related	PLT_3834	0	0	0	0	0	0
97	RBD	Appliance Safety Related	CINST_04	0	0	0	0	0	0
98	RBD	Distribution Delivery	DISTPLTXMTR	94,949,830	54,925,656	39,960,735	9,800	0	53,640
99	RBD	Competitive Service	COMPSSVSWK_04	0	0	0	0	0	0
100	RBD	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
101	RBD	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
102	RBD	Total Accounts E390-E398		94,949,830	54,925,656	39,960,735	9,800	0	53,640
103	RBD								
104	RBD	C389-C399 COMMON PLANT							
105	RBD	ASB Work Related	CINST_04	0	0	0	0	0	0
106	RBD	Not Used	not_used	0	0	0	0	0	0
107	RBD	Customer Service Related	CUSTSVSX	38,276,434	0	2,648,028	0	29,140,219	6,488,187
108	RBD	Distribution Delivery Related	DISTPLTXMTR	13,134,595	7,597,973	5,527,846	1,356	0	7,420
109	RBD	Service & Support Related	UTILWORK_04	0	0	0	0	0	0
110	RBD	Unassigned	TOTPLT	1,273,650	678,472	514,652	121	8,122	72,284
111	RBD	Total Accounts C389-C399 Reserve		52,684,679	8,276,445	8,690,526	1,477	29,148,341	6,567,890
112	RBD								
113	RBD	TOTAL DEPRECIATION RESERVE & AMORT.		2,718,471,978	1,288,707,941	1,277,621,837	11,318	36,625,623	115,505,260
114	RBD								
115	RBD								
116	RBD	NET GAS PLANT IN SERVICE		8,274,607,096	4,567,291,030	3,164,420,625	1,033,497	33,476,602	508,385,342
117	RBD	Meter Plant Related	METERPLT	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
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	Materials and Supplies Excl Fuel Stock	PSTDPLT	59,382,049	31,847,963	24,145,283	5,682	0	3,383,121
7	RBO	Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
8	RBO	Gas Stored Underground	not_used	0	0	0	0	0	0
9	RBO	Cash (lead/lag)	EXPENDITURES	605,321,561	296,515,187	218,234,756	138,009	37,273,830	53,159,778
10	RBO	Prepayments/Working Funds	EXPENDITURES	115,700	56,675	41,713	26	7,124	10,161
11	RBO	Total Working Capital		664,819,310	328,419,825	242,421,753	143,717	37,280,955	56,553,060
12	RBO	CEF-EC Adjustment	not_used	0	0	0	0	0	0
13	RBO	CEF-EV Adjustment	not_used	0	0	0	0	0	0
14	RBO	Net Plant Adds - Distribution	DISTPLT	1,583,894,314	863,652,841	628,343,927	154,091	0	91,743,454
15	RBO	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0
16	RBO	Capital Lease Plant & Reserve Deduction	COMPLT	96,280	14,358	15,405	3	54,332	12,183
17	RBO	Net Plant Adds - General & Other	TOTPLTNET	141,023,603	77,840,051	53,931,020	17,614	570,540	8,664,379
18	RBO	TOTAL ADDITIONS TO RATE BASE		2,389,833,506	1,269,927,075	924,712,104	315,425	37,905,826	156,973,077
19	RBO								
20	RBO	PLUS: DEDUCTIONS TO RATE BASE							
21	RBO								
22	RBO	Customer Advances for Construction	MAIN_SERV	-24,945,102	-14,734,362	-10,210,740	0	0	0
23	RBO	IAP Adjustment	not_used	0	0	0	0	0	0
24	RBO	GSMP II EXT Adjustment	TOTPLT	-256,132,009	-136,441,189	-103,496,869	-24,344	-1,633,339	-14,536,269
25	RBO	Deferred Income Taxes and Credits							
26	RBO	ADIT Test/Post year	TOTPLT	0	0	0	0	0	0
27	RBO	Liberalized Depreciation	TOTPLT	35,377,684	18,845,647	14,295,283	3,362	225,601	2,007,791
28	RBO	Liberalized Depreciation - Production	BALANCE_04	-1,955,963	0	-1,955,963	0	0	0
29	RBO	Cost of Removal	TOTPLT	9,569,770	5,097,804	3,866,917	910	61,026	543,114
30	RBO	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
31	RBO	Computer Software	TOTPLT	0	0	0	0	0	0
32	RBO	Capitalized Interest	TOTPLTNET	-160,793	-88,752	-61,491	-20	-651	-9,879
33	RBO	NJ Corporate Business Tax	STATEINCTAX	4,194,912	2,296,744	1,597,392	554	33,350	266,871
34	RBO	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	-1,761,556,867	-938,379,059	-711,803,340	-167,424	-11,233,345	-99,973,699
35	RBO	Total Deferred Income Taxes and Credits		-1,714,531,256	-912,227,616	-694,061,202	-162,618	-10,914,018	-97,165,802
36	RBO								
37	RBO	TOTAL DEDUCTIONS TO RATE BASE		-1,995,608,367	-1,063,403,167	-807,768,811	-186,962	-12,547,357	-111,702,071
38	RBO								
39	RBO								
40	RBO	TOTAL RATE BASE		8,668,832,235	4,773,814,938	3,281,363,918	1,161,960	58,835,070	553,656,348

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Distribution Access	Distribution Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	REV	OPERATING REVENUES							
2	REV								
3	REV	SALES REVENUES							
4	REV	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,384,888,295	682,583,473	512,783,972	397,774	79,837,037	109,286,039
5	REV	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0
6	REV	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
7	REV	TOTAL SALES OF GAS		1,384,888,295	682,583,473	512,783,972	397,774	79,837,037	109,286,039
8	REV								
9	REV	OTHER OPERATING REVENUES							
10	REV	G487-Forfeited Discounts	REVLATEP	1,447,215	475,752	795,939	0	38,390	137,134
11	REV	G488-Miscellaneous Service Revenues	COMPSSWK_04	40,880,111	0	40,880,111	0	0	0
12	REV	G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0
13	REV	G493-Rent from Gas Property	TOTPLT	0	0	0	0	0	0
14	REV	G495-Other Gas Revenues							
15	REV	Miscellaneous Gas Revenues	TOTREV	19,473,704	9,281,751	7,614,263	5,405	1,085,387	1,486,897
16	REV	Peak Shaving Revenues	BALANCE_04	5,886,006	0	5,886,006	0	0	0
17	REV	Not Used	not_used	0	0	0	0	0	0
18	REV	Not Used	not_used	0	0	0	0	0	0
19	REV	TOTAL OTHER OPERATING REV		67,687,036	9,757,504	55,176,319	5,405	1,123,777	1,624,031
20	REV								
21	REV	OTHER REVENUE SOURCES							
22	REV	Not Used	not_used	0	0	0	0	0	0
23	REV	Not Used	not_used	0	0	0	0	0	0
24	REV	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
25	REV								
26	REV	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
27	REV								
28	REV	TOTAL OPERATING REVENUES		1,452,575,331	692,340,976	567,960,291	403,179	80,960,814	110,910,071

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Street Lighting	Customer Service	Measurement	
				Total Company	Access				Delivery
				(1)	(2)	(3)	(4)	(5)	(6)
1	E	OPERATION & MAINTENANCE EXPENSE							
2	E								
3	E	MANUFACTURED GAS PRODUCTION EXPENSE							
4	E	G710-G718 Production Expenses Incl Labor	BALANCE_04	281,982	0	281,982	0	0	0
5	E	G722-G736 Gas Raw Materials	BALANCE_04	29,792,635	0	29,792,635	0	0	0
6	E	G739-G745 Operation & Maintenance Exp	BALANCE_04	1,832,256	0	1,832,256	0	0	0
7	E	Not Used	not_used	0	0	0	0	0	0
8	E	TOTAL MANUFACTURED GAS PRODUCTION EXP		31,906,873	0	31,906,873	0	0	0
9	E								
10	E	OTHER GAS SUPPLY EXPENSE							
11	E	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
12	E	G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0	0
13	E	G805 Other Gas Purchases	not_used	0	0	0	0	0	0
14	E	G808.1,.2 GasInject & W/D from Storage	not_used	0	0	0	0	0	0
15	E	G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
16	E	G813 Other Gas Supply Expenses							
17	E	Supply Related	not_used	0	0	0	0	0	0
18	E	Distribution Related	TRANSPORT_04	72		72			
19	E	TOTAL OTHER GAS SUPPLY EXPENSE		72		72			
20	E	TOTAL GAS PRODUCTION AND SUPPLY		31,906,945	0	31,906,945	0	0	0
21	E								
22	E	OTHER STORAGE EXPENSE							
23	E	G840-G842 Operation	BALANCE_04	8,906	0	8,906	0	0	0
24	E	G843 Maintenance	BALANCE_04	2,705,699		2,705,699			
25	E	TOTAL OTHER STORAGE EXPENSE		2,714,605	0	2,714,605	0	0	0
26	E								
27	E	TRANSMISSION EXPENSES							
28	E	G850-G867 Transmission Exp	TRANPLT	2,593,507		2,593,507			
29	E	TOTAL TRANSMISSION EXPENSE		2,593,507	0	2,593,507	0	0	0
30	E								
31	E	DISTRIBUTION EXPENSES							
32	E	Operation							
33	E	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
34	E	G871 Load Dispatching	TRANSPORT_04	5,839,316	0	5,839,316	0	0	0
35	E	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0
36	E	G874 Mains & Services	MAIN_SERV	20,733,577	12,246,734	8,486,843	0	0	0
37	E	G875 Meas & Reg Station - General	PLT_3789	2,497,019	0	2,497,019	0	0	0
38	E	G876 Meas & Reg Station - Industrial	PLT_3789	7,594	0	7,594	0	0	0
39	E	G877 Meas & Reg Station - City Gate	PLT_3789	514,539	0	514,539	0	0	0
40	E	G878 Meter & House Reg	PLT_3814	11,492,061	2,551,763	0	0	0	8,940,298
41	E	G879 Customer Installations							
42	E	- Customer Installations	CINST_04	17,355,157	0	17,355,157	0	0	0
43	E	- Competitive Services by ASB	COMPSSWK_04	0	0	0	0	0	0
44	E	OPERATION & MAINTENANCE EXPENSE CONTINUED							

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Street Lighting	Customer	
				Total Company	Access		Delivery	Service
			(1)	(2)	(3)	(4)	(5)	(6)
45	E							
46	E	G880.0.,1.,2 Other Expenses	DISTEXPO	14,050,188	3,625,445	8,234,483	0	2,190,260
47	E	G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0
48	E	G881 Rents	TRANSPORT_04	-1,088,602	0	-1,088,602	0	0
49	E	Total Distribution Operation		71,400,849	18,423,942	41,846,349	0	11,130,558
50	E							
51	E	DISTRIBUTION EXPENSES CONTINUED						
52	E	Maintenance						
53	E	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0
54	E	G886 Structures & Improvements	PLT_3745	8,016,449	4,371,143	3,180,191	780	464,334
55	E	G887 Mains	PLT_376	8,706,285	0	8,706,285	0	0
56	E	G888 Compressor Station Equip	PLT_377	0	0	0	0	0
57	E	G889 Meas & Reg Station - General	PLT_3789	1,007,898	0	1,007,898	0	0
58	E	G891 Meas & Reg Station - City Gate	PLT_3789	3,155,564	0	3,155,564	0	0
59	E	G892 Services	SERVICES	3,610,466	3,610,466	0	0	0
60	E	G893 Meters & House Reg						
61	E	G893.1 - Meters	SMMETERS_07	6,767,990	0	0	0	6,767,990
62	E	G893.4 - House Regulators	PLT_3834	0	0	0	0	0
63	E	Not Used	not_used	0	0	0	0	0
64	E	G894 Maint of Other Equipment						
65	E	G894.0 - Maint of Other Equip	DISTEXPM	9,513	2,413	4,853	60	2,187
66	E	G894.1 - Maint of Gas Streetlights	DIRSLG_05	198,384	0	0	198,384	0
67	E	Total Distribution Maintenance		31,472,549	7,984,022	16,054,791	199,225	7,234,511
68	E	TOTAL DISTRIBUTION PLANT O&M EXPENSES		102,873,398	26,407,965	57,901,140	199,225	18,365,069
69	E							
70	E	TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,& DIST)		140,088,455	26,407,965	95,116,197	199,225	18,365,069
71	E							
72	E	CUSTOMER ACCOUNTS EXPENSES						
73	E	G901 Supervision	CUSTACCTS	0	0	0	0	0
74	E	G902 Meter Reading						
75	E	- Meter Reading Related	MRCOST_07	12,907,838	0	0	0	12,907,838
76	E	- Meter O&M Related	METERPLT	38,249	0	0	0	38,249
77	E	G903 Customer Records and Collection						
78	E	- SONP/RNP	CUSTAVG_06	526,534	0	0	0	526,534
79	E	- Meter O&M Related	METERPLT	0	0	0	0	0
80	E	- Meter Reading Related	MRCOST_07	63,202	0	0	0	63,202
81	E	- Billing Related	BILLING_06	16,558,655	0	0	0	16,558,655
82	E	- Acct Maint Related	ACCTMAINT_06	26,073,286	0	0	0	26,073,286
83	E	- Utility Work Related	UTILWORK_04	2,712,621	0	2,712,621	0	0
84	E	- Remaining	BILLING_06	13,832,442	0	0	0	13,832,442
85	E	Not used	not_used	0	0	0	0	0
86	E	OPERATION & MAINTENANCE EXPENSE CONTINUED						
87	E							
88	E	G904 Uncollectible Accounts	EXP_904	26,046,715	12,841,753	9,646,594	0	1,502,107

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
89	E	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
90	E	TOTAL CUSTOMER ACCTS EXPENSE		98,759,541	12,841,753	12,359,214	0	58,493,025	15,065,550
91	E								
92	E	CUSTOMER SERVICE & INFO EXPENSES							
93	E	G907 & 908 - Customer Service & Information							
94	E	- Billing	BILLING_06	37,379	0	0	0	37,379	0
95	E	- Acct Maint related	ACCTMAINT_06	746,413	0	0	0	746,413	0
96	E	- Utility work related	UTILWORK_04	1,684,915	0	1,684,915	0	0	0
97	E	- Remaining	ACCTMAINT_06	0	0	0	0	0	0
98	E	G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0
99	E	G910 - Misc Cust Service & Info							
100	E	- Utility work related	UTILWORK_04	911,953	0	911,953	0	0	0
101	E	- Remaining	BILLING_06	653,558				653,558	
102	E	TOTAL CUSTOMER SERVICE & INFO EXPENSES		4,034,218	0	2,596,868	0	1,437,350	0
103	E								
104	E	SALES EXPENSES							
105	E	G912 - Demonstrating and Selling	UTILWORK_04	88,423	0	88,423	0	0	0
106	E	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0
107	E	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0
108	E								
109	E	SALES EXPENSES TOTAL (ACCT 916)		88,423	0	88,423	0	0	0
110	E								
111	E	TOTAL OPER & MAINT EXCL A&G		242,970,637	39,249,718	110,160,702	199,225	59,930,374	33,430,619
112	E								
113	E	ADMINISTRATIVE & GENERAL EXPENSE							
114	E	G920 A&G Salaries	TOMXFUEL904	6,954,680	1,040,344	2,525,173	8,254	2,207,442	1,173,466
115	E	G921 Office Supplies & Exp	TOMXFUEL904	652,569	97,617	236,941	775	207,128	110,108
116	E	G923 Outside Services Employed							
117	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
118	E	- Remaining	TOMXFUEL904	61,043,177	9,131,393	22,164,151	72,451	19,375,338	10,299,845
119	E	G924 Property Insurance	TOTPLT	296,480	157,935	119,801	28	1,891	16,826
120	E	G925 Injuries & Damages	LABOR	15,351,785	1,426,222	8,414,792	7,268	3,520,346	1,983,158
121	E	G926 Employee Pension & Benefits							
122	E	- Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
123	E	- Remaining	LABOR	-60,778,346	-5,646,473	-33,314,505	-28,773	-13,937,193	-7,851,402
124	E	G928 Regulatory Comm Exp	TRANSPORT_04	5,147,284	0	5,147,284	0	0	0
125	E	G929 Duplicate Charges - credit	INTRAREV	764,611	181,417	529,481	0	14,943	38,771
126	E	G930.1 General Advertising Expenses	TRANSPORT_04	1,968,152	0	1,968,152	0	0	0
127	E	G930.2 Misc General Expenses	TRANSPORT_04	3,638,524	0	3,638,524	0	0	0
128	E	G931 Rents	AGEXP	3,713,155	676,999	1,211,242	6,359	1,207,013	611,542
129	E	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0
130	E	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0
131	E	Not Used	not_used	0	0	0	0	0	0
132	E	TOTAL A&G EXPENSE		38,752,071	7,065,455	12,641,034	66,361	12,596,907	6,382,313

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					
				Total Company	Access	Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
133	E								
134	E	TOTAL OPERATION & MAINTENANCE EXPENSES		281,722,708	46,315,172	122,801,736	265,586	72,527,282	39,812,932
135	E	G890 Meas & Reg Station - Industrial	PLT_3789	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution Delivery	Street Lighting	Customer Service	Measurement
				Total Company	Access				
				(1)	(2)	(3)	(4)	(5)	(6)
1	DE	DEPRECIATION AND AMORTIZATION EXPENSES							
2	DE								
3	DE	G403 DEPRECIATION EXPENSE							
4	DE	Production Plant	BALANCE_04	1,670	0	1,670	0	0	0
5	DE	Storage Plant	BALANCE_04	114,612	0	114,612	0	0	0
6	DE	Transmission Plant	TRANPLT	1,172,631	0	1,172,631	0	0	0
7	DE	Distribution Plant	DISTPLT	182,874,076	99,716,069	72,547,653	17,791	0	10,592,562
8	DE	General and Common Plant	COMGENPLT	19,528,227	8,468,029	6,500,109	1,511	3,717,640	840,939
9	DE	Not Used	not_used	0	0	0	0	0	0
10	DE	TOTAL DEPRECIATION EXPENSE		203,691,216	108,184,098	80,336,675	19,302	3,717,640	11,433,501
11	DE								
12	DE	G404.3 AMORT OF OTHER LIMITED TERM PLANT							
13	DE	Customer Service related	CUSTSVSX	1,194,362	0	82,628	0	909,279	202,455
14	DE	AWMS	DISTPLT	0	0	0	0	0	0
15	DE	Distribution	CHOICE_04	1,127,553	0	1,127,553	0	0	0
16	DE	Metering	METERPLT	29,719	0	0	0	0	29,719
17	DE	All Other	PSTDPLT	0	0	0	0	0	0
18	DE	TOTAL AMORT OF OTHER LIMITED TERM PLT		2,351,634	0	1,210,181	0	909,279	232,173
19	DE								
20	DE	G407 AMORT OF PROPERTY LOSSES							
21	DE	Remediation Adjustment Clause	not_used	0	0	0	0	0	0
22	DE	Excess Cost of Removal	TOTPLT						
23	DE	TOTAL AMORT OF PROPERTY LOSSES		0	0	0	0	0	0
24	DE								
25	DE	TOTAL AMORTIZATION EXPENSE		2,351,634	0	1,210,181	0	909,279	232,173
26	DE								
27	DE	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		206,042,850	108,184,098	81,546,856	19,302	4,626,919	11,665,674

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION		Distribution		Customer		Measurement
			BASIS	Total Company	Access	Delivery	Street Lighting	Service	
			(1)	(2)	(3)	(4)	(5)	(6)	
1	EO	OTHER OPERATING EXPENSES							
2	EO								
3	EO	G408 TAXES OTHER THAN INCOME TAXES							
4	EO	Payroll	LABOR	-2,034	-189	-1,115	-1	-466	-263
5	EO	TEFA	TEFA_04	0	0	0	0	0	0
6	EO	Real Estate Taxes	TOTPLT	-13,552,354	-7,219,321	-5,476,185	-1,288	-86,423	-769,137
7	EO	State Unemploy Insur (SUI) Tax	LABOR	0	0	0	0	0	0
8	EO	Fed Insur Contr & UnempTax	LABOR	-60,481	-5,619	-33,152	-29	-13,869	-7,813
9	EO	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	0	0	0	0	0	0
10	EO	FICA	LABOR	-10,865,853	-1,009,467	-5,955,913	-5,144	-2,491,669	-1,403,661
11	EO	Miscellaneous State and Municipal Tax	TOTPLT	0	0	0	0	0	0
12	EO	Federal Environmental Tax	PSTDPLT	0.0	0.0	0.0	0.0	0.0	0.0
13	EO	TOTAL TAXES OTHER THAN INCOME		-24,480,722	-8,234,596	-11,466,364	-6,462	-2,592,427	-2,180,874
14	EO								
15	EO	PROFORMA EXPENSE ADJUSTMENTS							
16	EO	Amortization of CEF-EC Program Regulatory Assets		0	0	0	0	0	0
17	EO	Amortization of CEF-EV Program Regulatory Assets		0	0	0	0	0	0
18	EO	BGS Administrative Expense Adjustment		0	0	0	0	0	0
19	EO	CIP Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
20	EO	Deferred Compensation & Severance Expense	LABOR	-682,298	-63,387	-373,989	-323	-156,459	-88,140
21	EO	Gas Bad Debt Adjustment	not_used	0	0	0	0	0	0
22	EO	TAC Revenue Accrual Adjustment	not_used	0	0	0	0	0	0
23	EO	Tax Bad Debt Adjustment	SALESREV	4,884,054	2,407,252	1,808,424	1,403	281,559	385,417
24	EO	TSG-NF Gas Margin Reset	not_used	0	0	0	0	0	0
25	EO	Wage Increases (Rate Year)	LABOR	6,746,929	626,808	3,698,202	3,194	1,547,151	871,574
26	EO	Payroll Taxes (Rate Year)	LABOR	463,867	43,095	254,260	220	106,370	59,923
27	EO	Interest Synchronization	TOTPLTNET	-1,266,764	-699,209	-484,443	-158	-5,125	-77,829
28	EO	- add'l tax effects on rev req	TOTPLTNET	-495,322	-273,400	-189,424	-62	-2,004	-30,432
29	EO	Pension & Fringe Benefit (Rate Year)	LABOR	15,610,563	1,450,264	8,556,636	7,390	3,579,687	2,016,587
30	EO	Adj #5 - Gas COLI Interest Expense	LABOR	0	0	0	0	0	0
31	EO	- add'l tax effects on rev req	LABOR	0	0	0	0	0	0
32	EO	Postage	CUSTACCTS	0	0	0	0	0	0
33	EO	BPU / Rate Counsel Assessment	TRANSPORT_04	0	0	0	0	0	0
34	EO	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0
35	EO	Gains / Losses Normalization	TOTPLT	-207,450	-110,508	-83,826	-20	-1,323	-11,773
36	EO	- add'l tax effects on rev req	TOTPLT	-81,116	-43,210	-32,777	-8	-517	-4,604
37	EO	Test Year Corrections	TOTPLT	0	0	0	0	0	0
38	EO	Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
39	EO	Real Estate Tax Increases (Rate Year)	TOTPLT	-328,894	-175,201	-132,898	-31	-2,097	-18,666
40	EO	Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
41	EO	Insurance Premium Increases (Rate Year)	TOTPLT	262,863	140,027	106,217	25	1,676	14,918
42	EO	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0
43	EO	Test Year Amortization Adjustments	TOTPLT	-5,932,749	-3,160,368	-2,397,283	-564	-37,833	-336,702
44	EO	Adj #11 - TSGNF Margin Sharing	not_used	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	Measurement
				Total Company	Access	Delivery	Street Lighting	Service	
				(1)	(2)	(3)	(4)	(5)	(6)
45	EO	Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	0	0	0	0	0	0
46	EO	Capital Stimulus Revenue	DISTPLT	0	0	0	0	0	0
47	EO	ASB Margin	TOTPLT	14,761,516	7,863,441	5,964,779	1,403	94,133	837,761
48	EO	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
49	EO	Other Regulatory Asset / Liability Amortizations	TOTPLT	0	0	0	0	0	0
50	EO	Rate Case Expenses	TOTPLT	150,424	80,131	60,783	14	959	8,537
51	EO	Tax - Repair Allowance	DISTPLT	0	0	0	0	0	0
52	EO	Tax - Flow Through Items	DISTPLT	0	0	0	0	0	0
53	EO	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0
54	EO	Recovery of Credit Card Fees	CUSTSVSX	0	0	0	0	0	0
55	EO	Adj #20 - Vacation Accrual	LABOR	0	0	0	0	0	0
56	EO	Energy Strong II / IAP Revenue Adjustment	TOTPLT						
57	EO	Depreciation Rate Change	DEPREXP	71,386,007	37,914,403	28,154,942	6,765	1,302,891	4,007,006
58	EO	TOTAL PROFORMA EXPENSE ADJUSTMENTS		105,999,447	46,067,751	45,308,541	19,592	6,875,966	7,727,598
59	EO								
60	EO	TOTAL OTHER OPERATING EXPENSES		81,518,725	37,833,154	33,842,178	13,131	4,283,539	5,546,724
61	EO	COLI Interest Expense Recovery	LABOR	727,815	67,616	398,938	345	166,897	94,020

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					
				Total Company	Access	Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	TI	DEVELOPMENT OF INCOME TAXES							
2	TI								
3	TI	TOTAL OPERATING REVENUES	CALCULATED	1,452,575,331	692,340,976	567,960,291	403,179	80,960,814	110,910,071
4	TI	LESS:							
5	TI	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	281,722,708	46,315,172	122,801,736	265,586	72,527,282	39,812,932
6	TI	DEPRECIATION & AMORTIZATION EXPENSE	CALCULATED	206,042,850	108,184,098	81,546,856	19,302	4,626,919	11,665,674
7	TI	OTHER OPERATING EXPENSES	CALCULATED	81,518,725	37,833,154	33,842,178	13,131	4,283,539	5,546,724
8	TI	NET OPERATING INCOME BEFORE TAXES		883,291,047	500,008,551	329,769,521	105,160	-476,925	53,884,740
9	TI	LESS:							
10	TI	G427 - G431 INTEREST CHARGES	TOTPLTNET	100,820,068	55,649,119	38,556,163	12,592	407,888	6,194,306
11	TI	TOTAL OPERATING INCOME BEFORE TAXES		782,470,979	444,359,433	291,213,358	92,568	-884,814	47,690,434
12	TI								
13	TI	TAX ADJUSTMENTS - FEDERAL							
14	TI								
15	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	56,782	31,342	21,715	7	230	3,489
16	TI	Injuries and Damages ;		0	0	0	0	0	0
17	TI	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	52,256	28,843	19,984	7	211	3,211
18	TI	Capitalized interest-Section 263A	TOTPLT	416,892	222,078	168,456	40	2,658	23,660
19	TI	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	-1,095,802	-604,844	-419,062	-137	-4,433	-67,325
20	TI	Deduction for New Network Meter Equipment		0	0	0	0	0	0
21	TI	Defer Dividend Equivalents/Restricted Stock-Temp.		0	0	0	0	0	0
22	TI	Deferred Depreciation on CIP II	TOTPLT	8,262	4,401	3,338	1	53	469
23	TI	Deferred Return on CIP II	TOTPLT	18,055	9,618	7,296	2	115	1,025
24	TI	Diesel Fuel Credit		0	0	0	0	0	0
25	TI	Environmental Accrual		0	0	0	0	0	0
26	TI	FIN48 Reg Asset Reversal		0	0	0	0	0	0
27	TI	FIN48 Services Allocation		0	0	0	0	0	0
28	TI	GainState LILOAudit Refunds not yet received		0	0	0	0	0	0
29	TI	LCAPP		0	0	0	0	0	0
30	TI	Legal Reserves (c & nc)	TOTPLTNET	-418,012	-230,728	-159,858	-52	-1,691	-25,682
31	TI	Material Supplies & Reserves	TOTPLT	78,535	41,836	31,734	7	501	4,457
32	TI	Misc Adj - Permanent		0	0	0	0	0	0
33	TI	Miscellaneous		0	0	0	0	0	0
34	TI	Partnership income/loss per K-1		0	0	0	0	0	0
35	TI	Performance Incentive Plan Adjustment	TOTPLTNET	-455,695	-251,528	-174,269	-57	-1,844	-27,998
36	TI	RAC-Environmental Cleanup Costs		0	0	0	0	0	0
37	TI	Repair Allow Deferral Carrying Charges		0	0	0	0	0	0
38	TI	SBC-Societal Benefits Clause		0	0	0	0	0	0
39	TI	Stock Based Compensation	TOTPLTNET	-325,229	-179,515	-124,376	-41	-1,316	-19,982
40	TI	TAX ADJUSTMENTS - FEDERAL CONTINUED		0	0	0	0	0	0
41	TI	Uncollectible Accounts		0	0	0	0	0	0
42	TI	Utility Commodity Costs		0	0	0	0	0	0
43	TI	Additional Expenses on Rental Property	TOTPLT	0	0	0	0	0	0
44	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0
46	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
47	TI	Amortization of Limited-Term Utility Plant	TOTPLT	-14	-7	-6	0	0	-1
48	TI	Amortization of Reacquisition of Pref Stock	TOTPLT	7,787	4,148	3,146	1	50	442
49	TI	CECL Reserve	not_used	0	0	0	0	0	0
50	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	0
51	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	0
52	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0
53	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
54	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
55	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
56	TI	Company Owned Life Insurance - Book	LABOR	-352,245	-32,725	-193,077	-167	-80,774	-45,503
57	TI	Company Owned Life Insurance - Tax	LABOR	-14,570	-1,354	-7,986	-7	-3,341	-1,882
58	TI	COVID Deferrals	not_used	0	0	0	0	0	0
59	TI	Current SHARE -- FT	DEPREXP	-21,771,486	-11,563,231	-8,586,766	-2,063	-397,359	-1,222,067
60	TI	Customer Advances	TOTPLTNET	294,687	162,657	112,696	37	1,192	18,105
61	TI	Customer Connection Fees (Contributions in Aid of Constructi	TOTPLTNET	0	0	0	0	0	0
62	TI	Deduction for Retention Payments (c)	LABOR	-4,379	-407	-2,400	-2	-1,004	-566
63	TI	Deferred Employer ER FICA	LABOR	-5,798,258	-538,674	-3,178,206	-2,745	-1,329,609	-749,024
64	TI	Diesel Fuel Tax Credit	TOTPLT	928	494	375	0	6	53
65	TI	Entertainment (100%)	LABOR	36,298	3,372	19,896	17	8,324	4,689
66	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
67	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
68	TI	Injuries & Damages - FT	TOTPLT	1,044,758	556,541	422,162	99	6,662	59,293
69	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
70	TI	Plant Related	DEPREXP	-61,904,159	-32,878,422	-24,415,262	-5,866	-1,129,835	-3,474,776
71	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
72	TI	Qualified Transportation Fringe	LABOR	139,386	12,949	76,402	66	31,963	18,006
73	TI	R & D Credits CF	not_used	0	0	0	0	0	0
74	TI	R&D Credit - Fed	TOTPLT	-75,718	-40,335	-30,596	-7	-483	-4,297
75	TI	R&D Expenditure	TOTPLT	-16,866	-8,984	-6,815	-2	-108	-957
76	TI	Rabbi Trust	not_used	0	0	0	0	0	0
77	TI	RE - Lease Liability	TOTPLT	-519,350	-276,657	-209,857	-49	-3,312	-29,475
78	TI	RE - ROU Lease Asset	TOTPLT	594,984	316,947	240,419	57	3,794	33,767
79	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
80	TI	Severance Pay (nc)	LABOR	121,791	11,315	66,757	58	27,928	15,733
81	TI	State NOL CF (c)	DEPREXP	7,732,062	4,106,638	3,049,558	733	141,121	434,013
82	TI	Tax Net Bad Debt Writeoffs - FT	TOTPLT	-81,087	-43,195	-32,765	-8	-517	-4,602
83	TI	Unicap book/tax inventory FS	not_used	0	0	0	0	0	0
84	TI	Unrealized G/L on Equity Securities	TOTPLT	142,148	75,722	57,439	14	906	8,067
85	TI	Credits & Adjustments	TOTPLT	0	0	0	0	0	0
86	TI	Repair Allowance	TOTPLT	0	0	0	0	0	0
87	TI	Uncollectible Accounts - Writeoff	REVREQ	0	0	0	0	0	0
88	TI	Injuries and Damages	TOTPLT	0	0	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution					
				Total Company	Access	Delivery	Street Lighting	Customer Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
133	TI	DEVELOPMENT OF INCOME TAXES CONTINUED							
134	TI								
135	TI	TAX ADJUSTMENTS - STATE							
136	TI	Reverse TEFA	TEFA_04	0	0	0	0	0	0
137	TI	Federal Depreciation Reversal	TOTPLT	64,677,176	34,453,448	26,134,512	6,147	412,443	3,670,626
138	TI	State Tax Depreciation	DEPREXP	37,759,415	20,054,710	14,892,472	3,578	689,160	2,119,494
139	TI	Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0	0	0
140	TI	NOL Utilization	TOTPLTNET	0	0	0	0	0	0
141	TI	TOTAL TAX ADJUSTMENTS - STATE		102,436,591	54,508,158	41,026,985	9,725	1,101,603	5,790,120
142	TI								
143	TI	TAXABLE NET INCOME - STATE		840,759,145	460,321,724	320,154,922	110,976	6,684,187	53,487,336
144	TI	State Tax Liability		75,668,323	41,428,955	28,813,943	9,988	601,577	4,813,860
145	TI	Prior Year Adjustment & State Credit	TOTPLTNET	0	0	0	0	0	0
146	TI	TOTAL STATE INCOME TAX LIABILITY		75,668,323	41,428,955	28,813,943	9,988	601,577	4,813,860
147	TI								
148	TI	TAXABLE NET INCOME - FEDERAL		662,654,232	364,384,611	250,313,995	91,263	4,981,007	42,883,356
149	TI	Federal Tax Liability		139,157,389	76,520,768	52,565,939	19,165	1,046,011	9,005,505
150	TI	Prior Yr & Oth Adjustments	TOTPLTNET	0	0	0	0	0	0
151	TI	Not Used	not_used	0	0	0	0	0	0
152	TI	TOTAL FEDERAL INCOME TAX LIABILITY		139,157,389	76,520,768	52,565,939	19,165	1,046,011	9,005,505
153	TI								
154	TI	TOTAL INCOME TAX EXPENSE		214,825,712	117,949,724	81,379,882	29,153	1,647,588	13,819,365
155	TI								
156	TI	TAX RATES							
157	TI	FEDERAL TAX RATE - CURRENT		21.000%					
158	TI	NEW JERSEY CORP BUSINESS TAX RATE		9.000%					
159	TI	CUSTOMER ACCT UNCOLLECTIBLE RATE		0.000					
160	TI	EFFECTIVE TAX RATE		28.110%					
161	TI	COMPOSITE RATE		28.110%					
162	TI	1 - EFFECTIVE TAX RATE		71.89000%					
163	TI								
164	TI	DEVELOPMENT OF OPERATING INCOME ADJUSTED							
165	TI								
166	TI	G410 + G411- PROVISION FOR DEFERRED INCOME TAX							
167	TI	Additional Rental Income - NJ Properties	TOTPLT	0	0	0	0	0	0
168	TI	Amort of Def Gain on Sale of Services Assets	not_used	0	0	0	0	0	0
169	TI	Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
170	TI	Amortization of Limited-Term Utility Plant	TOTPLT	14	7	6	0	0	1
171	TI	Bankruptcies and Accum Provision for Rent Receivable	TOTPLT	-31,746	-16,911	-12,828	-3	-202	-1,802
172	TI	Casualty Loss Deferred O&M	TOTPLTNET	1,095,802	604,844	419,062	137	4,433	67,325
173	TI	CECL Reserve	not_used	0	0	0	0	0	0
174	TI	CEF- EC AMI	TOTPLT	0	0	0	0	0	0
175	TI	CEF- EV Deferral	TOTPLT	0	0	0	0	0	0
176	TI	Clause - Demographic Studies	not_used	0	0	0	0	0	0

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				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
177	TI	Clause - Navigant Studies	not_used	0	0	0	0	0	0
178	TI	Clause - RAC (Environmental Clean Up)	not_used	0	0	0	0	0	0
179	TI	Clause - Societal Benefits Clause (AAP)	not_used	0	0	0	0	0	0
180	TI	COVID Deferrals	not_used	0	0	0	0	0	0
181	TI	Current SHARE -- FT	DEPREXP	5,506,769	2,924,745	2,171,893	522	100,506	309,103
182	TI	Customer Advances	TOTPLTNET	-294,687	-162,657	-112,696	-37	-1,192	-18,105
183	TI	Deduction for Retention Payments (c)	LABOR	4,379	407	2,400	2	1,004	566
184	TI	Deferred Employer ER FICA	LABOR	5,798,258	538,674	3,178,206	2,745	1,329,609	749,024
185	TI	FAS 5 (ASC40) Reserve - Sales Tax	not_used	0	0	0	0	0	0
186	TI	Fed Amort of Deferred Gain on Sale of Generation Assets	not_used	0	0	0	0	0	0
187	TI	Injuries & Damages - FT	TOTPLT	-264,256	-140,769	-106,780	-25	-1,685	-14,997
188	TI	Line Pack Adjustment	not_used	0	0	0	0	0	0
189	TI	Medicare Subsidy	not_used	0	0	0	0	0	0
190	TI	Partnership Income/Loss (nc)	TOTPLT	0	0	0	0	0	0
191	TI	Plant Related	DEPREXP	62,706,788	33,304,712	24,731,822	5,942	1,144,484	3,519,828
192	TI	Previously Deducted Amort - Reacquired Bonds	not_used	0	0	0	0	0	0
193	TI	R & D Credits CF	TOTPLT	-67,859	-36,148	-27,420	-6	-433	-3,851
194	TI	RE - Lease Liability	TOTPLT	519,350	276,657	209,857	49	3,312	29,475
195	TI	RE - ROU Lease Asset	TOTPLT	-594,984	-316,947	-240,419	-57	-3,794	-33,767
196	TI	Real Estate Taxes (nc)	TOTPLT	1,021,308	544,049	412,686	97	6,513	57,962
197	TI	Reversal of Book Income from Partnerships	TOTPLT	0	0	0	0	0	0
198	TI	Severance Pay (nc)	LABOR	-121,791	-11,315	-66,757	-58	-27,928	-15,733
199	TI	State NOL CF (c)	DEPREXP	-7,732,062	-4,106,638	-3,049,558	-733	-141,121	-434,013
200	TI	Unrealized G/L on Equity Securities	TOTPLT	-142,148	-75,722	-57,439	-14	-906	-8,067
201	TI	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
202	TI	Clause - Deferred Fuel	not_used	0	0	0	0	0	0
203	TI	Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0
204	TI	AFUDC / IDC	TOTPLT	345,079	183,823	139,438	33	2,201	19,584
205	TI	Capitalized interest-Section 263A	TOTPLT	-416,892	-222,078	-168,456	-40	-2,658	-23,660
206	TI	Cost of removal	TOTPLT	0	0	0	0	0	0
207	TI	Deferred Comp - officers	LABOR	15,155	1,408	8,307	7	3,475	1,958
208	TI	Deduction of Securitization	not_used	0	0	0	0	0	0
209	TI	Accrued vacation pay adjustment	LABOR	257,985	23,968	141,410	122	59,159	33,327
210	TI	Gain/loss bond reacq	not_used	0	0	0	0	0	0
211	TI	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
212	TI	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0
213	TI	Contribution in Aid of Construct	TOTPLTNET	0	0	0	0	0	0
214	TI	Pension Accrual Adjustment	LABOR	7,780,352	722,816	4,264,653	3,683	1,784,127	1,005,073
215	TI	Unallowable OPEB Amortization	LABOR	-47,224,310	-4,387,266	-25,885,115	-22,356	-10,829,093	-6,100,479
216	TI	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0
217	TI	Rabbi Trust Unrealized Losses	not_used	0	0	0	0	0	0
218	TI	Additional Real Estate Taxes	TOTPLT	0	0	0	0	0	0
219	TI	PIP Adjustment	LABOR	455,695	42,335	249,781	216	104,496	58,867
220	TI	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0

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2022 GAS COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022**

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
221	TI	Misc	TOTPLT	0	0	0	0	0	0
222	TI	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0
223	TI	Deferred Return on CIP II	TOTPLT	-18,055	-9,618	-7,296	-2	-115	-1,025
224	TI	Deferred Depreciation on CIP II	TOTPLT	-8,262	-4,401	-3,338	-1	-53	-469
225	TI	Investment Tax Credit	TOTPLT	-493,265	-262,762	-199,317	-47	-3,146	-27,994
226	TI	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	-56,782	-31,342	-21,715	-7	-230	-3,489
227	TI	3rd Party Claims	TOTPLT	975	519	394	0	6	55
228	TI	Customer Connections Fees		0	0	0	0	0	0
229	TI	Legal Reserves (nc)	TOTPLTNET	418,012	230,728	159,858	52	1,691	25,682
230	TI	Material Supplies & Reserves	TOTPLTNET	-78,535	-43,349	-30,034	-10	-318	-4,825
231	TI	Stock Based Compensation	TOTPLTNET	325,229	179,515	124,376	41	1,316	19,982
232	TI	TOTAL DEFERRED INCOME TAX		28,705,516	29,751,285	6,224,982	-9,746	-6,466,542	-794,464
233	TI								
234	TI	This Section is not used at this time							
235	TI	PROFORMA OPERATING INCOME ADJUSTMENTS							
236	TI	Not Used	not_used	0	0	0	0	0	0
237	TI	Not Used	not_used	0	0	0	0	0	0
238	TI	Not Used	not_used	0	0	0	0	0	0
239	TI	OPERATING INCOME ADJUSTED		639,759,819	352,307,542	242,164,657	85,753	4,342,028	40,859,839

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	LR	DEVELOPMENT OF LABOR ALLOCATION FACTOR							
2	LR	Labor portion included in O&M Expense							
3	LR								
4	LR	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	778,312	0	778,312	0	0	0
5	LR	G813 GAS SUPPLY LABOR EXPENSE	EXP_813	0	0	0	0	0	0
6	LR	G840-G843 STORAGE PLANT LABOR EXP	STOREXP	407,976	0	407,976	0	0	0
7	LR	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	483,267	0	483,267	0	0	0
8	LR								
9	LR	DISTRIBUTION LABOR EXPENSE							
10	LR	Operation							
11	LR	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
12	LR	G871 Load Dispatching	EXP_871	4,522,112	0	4,522,112	0	0	0
13	LR	G872 Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
14	LR	G874 Mains & Services	EXP_874	14,351,672	8,477,124	5,874,548	0	0	0
15	LR	G875-877 Meas & Reg Station	EXP_8757	1,368,583	0	1,368,583	0	0	0
16	LR	G878 Meter & House Reg	EXP_878	8,562,092	1,901,176	0	0	0	6,660,916
17	LR	G879 Customer Installations - Total	EXP_879	63,057,319	0	63,057,319	0	0	0
18	LR	G880.1 Miscellaneous Dist Exp	EXP_8801	5,219,383	1,346,785	3,058,957	0	0	813,641
19	LR	G880.3 Operation of Street Lighting	EXP_8803	0	0	0	0	0	0
20	LR	G881 Rents	EXP_881	-60	0	-60	0	0	0
21	LR	Total Operation		97,081,101	11,725,086	77,881,458	0	0	7,474,557
22	LR								
23	LR	Maintenance							
24	LR	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
25	LR	G886 Structures & Improvements	EXP_886	1,015,469	553,706	402,845	99	0	58,819
26	LR	G887 Mains	EXP_887	4,445,965	0	4,445,965	0	0	0
27	LR	G888 Compressor Station Equip	EXP_888	0	0	0	0	0	0
28	LR	G889-891 Meas & Reg Station	EXP_8891	2,185,363	0	2,185,363	0	0	0
29	LR	G892 Services	EXP_892	2,126,460	2,126,460	0	0	0	0
30	LR	G893 Meters & House Reg	EXP_893	5,044,535	0	0	0	0	5,044,535
31	LR	G894 Maint of Other Equipment - Total	EXP_894	71,094	825	1,659	67,862	0	748
32	LR	Not Used	not_used	0	0	0	0	0	0
33	LR	Total Maintenance		14,888,885	2,680,991	7,035,832	67,960	0	5,104,101
34	LR	TOTAL DISTRIBUTION LABOR EXPENSE		111,969,986	14,406,077	84,917,290	67,960	0	12,578,658
35	LR								
36	LR	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	45,109,566	0	1,682,855	0	35,356,012	8,070,699
37	LR	G907-G910, xDSM CUST SERV & INFO EXP	CUSTS_I	3,007,750	0	1,936,120	0	1,071,630	0
38	LR	G911-G916 SALES EXPENSE	SALESEXP	3,526	0	3,526	0	0	0
39	LR	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	6,954,680	1,268,009	2,268,636	11,910	2,260,717	1,145,408
40	LR	Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0
41	LR								
42	LR	TOTAL OPERATION & MAINT LABOR EXPENSE		168,715,063	15,674,086	92,477,982	79,870	38,688,359	21,794,766

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS		Distribution	Distribution	Street Lighting	Customer	Measurement
			Total Company		Access	Delivery		Service	
			(1)		(2)	(3)	(4)	(5)	(6)
1	CA	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION F.							
2	CA								
3	CA	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
4	CA	PRODUCTION PLANT - G304-G347	PRODPLT	-2,267,387	0	-2,267,387	0	0	0
5	CA	STORAGE PLANT - G360-G363	STORPLT	8,371,561	0	8,371,561	0	0	0
6	CA	TRANSMISSION PLANT - G365-G371	TRANPLT	11	0	11	0	0	0
7	CA								
8	CA	DISTRIBUTION PLANT							
9	CA	G374 Land and Land Rights & G375 Structure & Improveme	PLT_3745	2,620,552	1,428,913	1,039,595	255	0	151,789
10	CA	G376 Mains	PLT_376	226,633,216	0	226,633,216	0	0	0
11	CA	G377 Compressor Station Equipment	PLT_377	0	0	0	0	0	0
12	CA	G378-G379 Meas & Regul Eqmt	PLT_3789	57,069,064	0	57,069,064	0	0	0
13	CA	G380 Services	SERVICES	505,466,924	505,466,924	0	0	0	0
14	CA	G381 Meters	PLT_381	58,899,779	0	0	0	0	58,899,779
15	CA	G382 Meter Installations	PLT_382	-1,810,761	0	0	0	0	-1,810,761
16	CA	G383-384 House Regulators & Install	PLT_3834	2,268,333	2,268,333	0	0	0	0
17	CA	G385 Ind Reg & Meas Eqmt	PLT_385	12,739,212	6,369,606				6,369,606
18	CA	TOTAL DISTRIBUTION PLANT		863,886,319	515,533,776	284,741,875	255	0	63,610,413
19	CA								
20	CA	COMMON PLANT	COMPLT	0	0	0	0	0	0
21	CA	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLT	26,119,255	15,109,213	10,992,591	2,696	0	14,755
22									
23	CA	TOTAL CAPITAL ADDITIONS		896,109,759	530,642,989	301,838,650	2,951	0	63,625,169

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Street Lighting	Customer		
				Total Company	Access		Delivery	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
1	AF	ALLOCATION FACTOR TABLE							
2	AF	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
3	AF								
4	AF	CAPACITY RELATED							
5	AF	Peak-Hour Sendout - delivery	PEAKHOUR_04	124,747	0	124,747	0	0	0
6	AF								
7	AF	Staff Average and Peak Allocator - delivery	AVGPEAK_04	1	0	1	0	0	0
8	AF	COMMODITY RELATED							
9	AF	Annual transported gas @mtr - delivery	TRANSPORT_04	2,598,285,838	0	2,598,285,838	0	0	0
10	AF	Balancing therms - delivery	BALANCE_04	1,793,060	0	1,793,060	0	0	0
11	AF	Annual transported gas @mtr - access	TRANSPORT_03	2,598,285,838	2,598,285,838	0	0	0	0
12	AF	Annual transported gas @mtr - meters	TRANSPORT_07	2,598,285,838	0	0	0	0	2,598,285,838
13	AF	TEFA \$ responsibility W/N - delivery	TEFA_04						
14	AF								
15	AF	BILLING DETERMINANTS							
16	AF	Number of Customers		1,894,095	1,894,095	1,894,095	1,894,095	1,894,095	1,894,095
17	AF	Transported Gas at Meter (calendar)		2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838
18	AF								
19	AF								
20	AF	CUSTOMER RELATED							
21	AF	G380 services - access	SERVICES_03	1,215,746,207	1,215,746,207	0	0	0	0
22	AF	Cust Installns LDC G879 - delivery	CINST_04	100	0	100	0	0	0
23	AF	Avg Customer Bills - delivery	CUSTAVG_04	661,048	0	661,048	0	0	0
24	AF	Avg Customer Bills - cust svcs	CUSTAVG_06	661,048	0	0	0	661,048	0
25	AF	G381 meters - measurement	SMMETERS_07	95,373,410	0	0	0	0	95,373,410
26	AF								
27	AF	Billing Function costs - cust svcs	BILLING_06	20,835,825	0	0	0	20,835,825	0
28	AF	Competitive Service work - delivery	COMPSSVWK_04	100	0	100	0	0	0
29	AF								
30	AF	Account Maint - cust svcs	ACCTMAINT_06	67,192,728	0	0	0	67,192,728	0
31	AF	G382 meter install - measurement	MTRINSTAL_07	149,490,257	0	0	0	0	149,490,257
32	AF	G383 house regulators - access	HOUSEREG_03	27,726,351	27,726,351	0	0	0	0
33	AF	G384 house reg install - access	HSEREGINST_03	49,550,462	49,550,462	0	0	0	0
34	AF	G385 lrg regulators - access	LRGREG_03	42,370,365	42,370,365	0	0	0	0
35	AF	G385 lrg mtrs - measurement	LRGMTR_07	6,790,868	0	0	0	0	6,790,868
36	AF	G380 services - reserve - access	SERVICESR_03	302,262,539	302,262,539	0	0	0	0
37	AF	G381 meters - reserve - measurement	SMMETERSR_07	39,637,552	0	0	0	0	39,637,552
38	AF	G382 meter install - reserve - measurement	MTRINSTALR_07	70,947,597	0	0	0	0	70,947,597
39	AF	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,170	4,745,170	0	0	0	0
40	AF	G384 house reg install - reserve - access	HSEREGINST_03	9,880,504	9,880,504	0	0	0	0
41	AF	G385 lrg regulators - reserve - access	LRGREGR_03	6,940,251	6,940,251	0	0	0	0
42	AF	G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1,112,795	0	0	0	0	1,112,795
43	AF	Direct LVG - delivery	DIRLVG_04	0	0	0	0	0	0
44	AF	Direct LVG - cust svcs	DIRLVG_06	0	0	0	0	0	0

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12 MONTHS ENDING DECEMBER 31, 2022**

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				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	AF	ALLOCATION FACTOR TABLE							
46	AF	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
47	AF								
48	AF	Direct SLG - streetlights	DIRSLG_05	1	0	0	1	0	0
49	AF	Meter Reading Costs - measurement	MRCOST_07	16,284,753	0	0	0	0	16,284,753
50	AF	Other Utility work by Cust Ops - delivery	UTILWORK_04	6,776,917	0	6,776,917	0	0	0
51	AF	Direct SLG - access	DIRSLG_03	1	1	0	0	0	0
52	AF	Direct Competitive Services - delivery	DIRCOMPVS_04	0	0	0	0	0	0
53	AF	Direct TSG-F - access	DIRTSGF_03	0	0	0	0	0	0
54	AF	Direct TSG-F - delivery	DIRTSGF_04	0	0	0	0	0	0
55	AF	Direct TSG-F - measurement	DIRTSGF_07	0	0	0	0	0	0
56	AF	Direct - RSG - delivery	DIRRSG_04	0	0	0	0	0	0
57	AF	Choice - delivery	CHOICE_04	1,894,095	0	1,894,095	0	0	0
58	AF								
59	AF								
60	AF	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
61	AF								
62	AF								
63	AF	<u>Plant Related</u>							
64	AF	Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
65	AF	Acct G399.10-23 Oth Tangible Plt	TANGPLT	16,791,854	283,770	1,334,206	51	12,410,339	2,763,489
66	AF	Production Plant Total	PRODPLT	52,043,670	0	52,043,670	0	0	0
67	AF	Storage Plant Total	STORPLT	19,575,233	0	19,575,233	0	0	0
68	AF	Transmission Plant Total	TRANPLT	103,544,395	0	103,544,395	0	0	0
69	AF	Distribution Plant Total	DISTPLT	10,498,076,770	5,724,304,805	4,164,673,568	1,021,319	0	608,077,078
70	AF	G391-G398 General Plant	GENPLT	200,812,197	116,163,890	84,514,137	20,726	0	113,444
71	AF	Common Plant	COMPLT	102,234,955	15,246,506	16,357,253	2,720	57,691,885	12,936,591
72	AF	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	303,047,153	131,410,396	100,871,390	23,446	57,691,885	13,050,035
73	AF	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	10,673,240,067	5,724,304,805	4,339,836,866	1,021,319	0	608,077,078
74	AF	Total Plant	TOTPLT	10,993,079,074	5,855,998,970	4,442,042,462	1,044,816	70,102,224	623,890,602
75	AF								
76	AF	Distribution Plant x Meters & Installs	DISTPLTXMTR	9,895,589,959	5,724,304,805	4,164,673,568	1,021,319	0	5,590,267
77	AF	Acct G374-375 - Land & Structures	PLT_3745	96,512,525	52,625,554	38,287,314	9,389	0	5,590,267
78	AF	Acct G376 - Mains	PLT_376	3,775,184,891	0	3,775,184,891	0	0	0
79	AF	Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
80	AF	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	285,986,290	0	285,986,290	0	0	0
81	AF	Acct G380 & 387.2 - Services	SERVICES	5,447,689,486	5,447,689,486	0	0	0	0
82	AF	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	9,222,874,377	5,447,689,486	3,775,184,891	0	0	0
83	AF	Acct G381 - House Meters	PLT_381	477,048,047	0	0	0	0	477,048,047
84	AF	Acct G382 - Meter Installations	PLT_382	52,631,537	0	0	0	0	52,631,537
85	AF	Acct G381,382, & 385 - Meters	METERPLT	602,486,811	0	0	0	0	602,486,811
86	AF	Acct G381-384 - Meters & House Regulators	PLT_3814	680,862,120	151,182,537	0	0	0	529,679,583
87	AF	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	203,814,074	151,182,537	0	0	0	52,631,537
88	AF	Acct G383-384 - House Reg & Installation	PLT_3834	151,182,537	151,182,537	0	0	0	0

**PUBLIC SERVICE ELECTRIC & GAS COMPANY
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				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
89	AF	ALLOCATION FACTOR TABLE CONTINUED							
90	AF	INTERNALLY DEVELOPED ALLOCATION FACTORS							
91	AF								
92	AF	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	145,614,455	72,807,227	0	0	0	72,807,227
93	AF	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
94	AF	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	1,011,930	0	0
95	AF								
96	AF	Total Distribution Plant Reserve	TOTDRESERVE	2,718,471,978	1,288,707,941	1,277,621,837	11,318	36,625,623	115,505,260
97	AF	Total Net Plant	TOTPLTNET	8,274,607,096	4,567,291,030	3,164,420,625	1,033,497	33,476,602	508,385,342
98	AF								
99	AF								
100	AF	Revenue Related							
101	AF	Total Operating Revenue	TOTREV	1,452,575,331	692,340,976	567,960,291	403,179	80,960,814	110,910,071
102	AF	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	208,088,289	49,372,372	144,097,748	0	4,066,764	10,551,405
103	AF								
104	AF								
105	AF	Expense Related							
106	AF	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	2,114,238	0	2,114,238	0	0	0
107	AF	Other Storage Plant O&M Expense	STOREXP	2,714,605	0	2,714,605	0	0	0
108	AF	Transmission Plant O&M Expense	TRANEXP	2,593,507	0	2,593,507	0	0	0
109	AF	Acct 813-Other Gas Supply Expense	EXP_813	72	0	72	0	0	0
110	AF	Acct 871 - Distribution Load Dispatching	EXP_871	5,839,316	0	5,839,316	0	0	0
111	AF	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
112	AF	Acct 874-Mains & Services Expenses	EXP_874	20,733,577	12,246,734	8,486,843	0	0	0
113	AF	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	3,019,152	0	3,019,152	0	0	0
114	AF	Acct 878 - Meter & House Regulator Expenses	EXP_878	11,492,061	2,551,763	0	0	0	8,940,298
115	AF	Acct 879 - Customer Installation Expenses	EXP_879	17,355,157	0	17,355,157	0	0	0
116	AF	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	14,050,188	3,625,445	8,234,483	0	0	2,190,260
117	AF	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0	0	0	0	0	0
118	AF	Acct 881 - Rents	EXP_881	-1,088,602	0	-1,088,602	0	0	0
119	AF	Acct 886-Maint of Structures & Improvements Exp	EXP_886	8,016,449	4,371,143	3,180,191	780	0	464,334
120	AF	Acct 887-Maint of Mains Exp	EXP_887	8,706,285	0	8,706,285	0	0	0
121	AF	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0	0	0	0	0	0
122	AF	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	4,163,462	0	4,163,462	0	0	0
123	AF	Acct 892-Main of Services Exp	EXP_892	3,610,466	3,610,466	0	0	0	0
124	AF	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	6,767,990	0	0	0	0	6,767,990
125	AF	Acct 894-Maint of Other Equipment	EXP_894	207,897	2,413	4,853	198,445	0	2,187
126	AF								
127	AF	Distr Oper Exp	DISTEXPO	71,400,849	18,423,942	41,846,349	0	0	11,130,558
128	AF	Distr Maint Exp	DISTEXPM	31,472,549	7,984,022	16,054,791	199,225	0	7,234,511
129	AF	Cust Serv & Info Expense	CUSTS_I	4,034,218	0	2,596,868	0	1,437,350	0
130	AF	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	72,712,827	0	2,712,621	0	56,990,917	13,009,288
131	AF	Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	76,747,044	0	5,309,489	0	58,428,267	13,009,288
132	AF	Sales Expense	SALESEXP	88,423	0	88,423	0	0	0

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				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
45	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							
46	AP	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
47	AP								
48	AP	Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
49	AP	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
50	AP	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
51	AP	Direct SLG - access	DIRSLG_03	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
52	AP	Direct Competitive Services - delivery	DIRCOMPVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
53	AP	Direct TSG-F - access	DIRTSGF_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	AP	Direct TSG-F - delivery	DIRTSGF_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
55	AP	Direct TSG-F - measurement	DIRTSGF_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	AP	Direct - RSG - delivery	DIRRSG_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
57	AP	Choice - delivery	CHOICE_04	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
58	AP								
59	AP								
60	AP	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	AP								
62	AP								
63	AP	<u>Plant Related</u>							
64	AP	Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
65	AP	Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.016899	0.079456	0.000003	0.739069	0.164573
66	AP	Production Plant Total	PRODPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
67	AP	Storage Plant Total	STORPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
68	AP	Transmission Plant Total	TRANPLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
69	AP	Distribution Plant Total	DISTPLT	1.000000	0.545272	0.396708	0.000097	0.000000	0.057923
70	AP	G391-G398 General Plant	GENPLT	1.000000	0.578470	0.420862	0.000103	0.000000	0.000565
71	AP	Common Plant	COMPLT	1.000000	0.149132	0.159997	0.000027	0.564307	0.126538
72	AP	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.433630	0.332857	0.000077	0.190373	0.043063
73	AP	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.536323	0.406609	0.000096	0.000000	0.056972
74	AP	Total Plant	TOTPLT	1.000000	0.532699	0.404076	0.000095	0.006377	0.056753
75	AP								
76	AP	Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.578470	0.420862	0.000103	0.000000	0.000565
77	AP	Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.545272	0.396708	0.000097	0.000000	0.057923
78	AP	Acct G376 - Mains	PLT_376	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
79	AP	Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
80	AP	Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
81	AP	Acct G380 & 387.2 - Services	SERVICES	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
82	AP	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.590672	0.409328	0.000000	0.000000	0.000000
83	AP	Acct G381 - House Meters	PLT_381	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
84	AP	Acct G382 - Meter Installations	PLT_382	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
85	AP	Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
86	AP	Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.222046	0.000000	0.000000	0.000000	0.777954
87	AP	Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.741767	0.000000	0.000000	0.000000	0.258233
88	AP	Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION BASIS	Distribution		Distribution		Customer	
				Total Company	Access	Delivery	Street Lighting	Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)
89	AP	ALLOCATION PROPORTIONS TABLE CONTINUED							
90	AP	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
91	AP								
92	AP	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.500000	0.000000	0.000000	0.000000	0.500000
93	AP	Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
94	AP	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
95	AP								
96	AP	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.474056	0.469978	0.000004	0.013473	0.042489
97	AP	Total Net Plant	TOTPLTNET	1.000000	0.551965	0.382425	0.000125	0.004046	0.061439
98	AP								
99	AP								
100	AP	Revenue Related							
101	AP	Total Operating Revenue	TOTREV	1.000000	0.476630	0.391002	0.000278	0.055736	0.076354
102	AP	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.237266	0.692484	0.000000	0.019543	0.050706
103	AP								
104	AP								
105	AP	Expense Related							
106	AP	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
107	AP	Other Storage Plant O&M Expense	STOREXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
108	AP	Transmission Plant O&M Expense	TRANEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
109	AP	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
110	AP	Acct 871 - Distribution Load Dispatching	EXP_871	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
111	AP	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
112	AP	Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.590672	0.409328	0.000000	0.000000	0.000000
113	AP	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
114	AP	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.222046	0.000000	0.000000	0.000000	0.777954
115	AP	Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
116	AP	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.258035	0.586076	0.000000	0.000000	0.155888
117	AP	Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
118	AP	Acct 881 - Rents	EXP_881	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
119	AP	Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.545272	0.396708	0.000097	0.000000	0.057923
120	AP	Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
121	AP	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
122	AP	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
123	AP	Acct 892-Main of Services Exp	EXP_892	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
124	AP	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
125	AP	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.011608	0.023342	0.954532	0.000000	0.010518
126	AP								
127	AP	Distr Oper Exp	DISTEXPO	1.000000	0.258035	0.586076	0.000000	0.000000	0.155888
128	AP	Distr Maint Exp	DISTEXPM	1.000000	0.253682	0.510120	0.006330	0.000000	0.229867
129	AP	Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.643710	0.000000	0.356290	0.000000
130	AP	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.037306	0.000000	0.783781	0.178913
131	AP	Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.000000	0.069182	0.000000	0.761310	0.169509
132	AP	Sales Expense	SALESEXP	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION	Distribution		Street Lighting	Customer		
			BASIS	Total Company	Access		Delivery	Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	
1	ADA	ALLOCATED DIRECT ASSIGNMENTS							
2	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
3	ADA								
4	ADA	Account 904 - Uncollectible Accounts							
5	ADA	Residential Service Gas	REVRSG	991,282,164	555,333,136	295,593,534	0	67,789,982	72,565,512
6	ADA	General Service Gas	REVGSG	175,543,177	79,151,593	63,136,630	0	6,293,710	26,961,245
7	ADA	Large Volume Service Gas	REVLVG	210,026,237	47,599,123	148,918,700	0	3,934,158	9,574,256
8	ADA	Street Light Gas	REVSLG	559,485	70,977	87,554	397,774	3,157	24
9	ADA	Firm Transportation Gas Service	REVTSGF	7,477,232	428,644	5,047,555	0	1,816,030	185,003
10	ADA								
11	ADA	Total 904-Uncollectible	EXP_904	1,384,328,810	682,512,496	512,696,418	0	79,833,880	109,286,016
12	ADA								
13	ADA	Total 904-Uncollectible	EXP_904	1.000000	0.493028	0.370357		0.057670	0.078945
14	ADA								
15	ADA	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
16	ADA								
17	ADA	Rev Req (cal) to Customers Late Payment fees							
18	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
19	ADA	General Service Gas	REVGSG	175,543,177	79,151,593	63,136,630	0	6,293,710	26,961,245
20	ADA	Large Volume Service Gas	REVLVG	210,026,237	47,599,123	148,918,700	0	3,934,158	9,574,256
21	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
22	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
23	ADA								
24	ADA	Total Late Payment Fees	REVLATEP	385,569,414	126,750,716	212,055,330	0	10,227,868	36,535,501
25	ADA								
26	ADA	Total Late Payment Fees	REVLATEP	1.000000	0.328736	0.549980		0.026527	0.094757
27	ADA								
28	ADA	ALLOCATED DIRECT ASSIGNMENTS							
29	ADA	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
30	ADA								
31	ADA	AVAILABLE							
32	ADA	Residential Service Gas	REVRSG	0	0	0	0	0	0
33	ADA	General Service Gas	REVGSG	0	0	0	0	0	0
34	ADA	Large Volume Service Gas	REVLVG	0	0	0	0	0	0
35	ADA	Street Light Gas	REVSLG	0	0	0	0	0	0
36	ADA	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
37	ADA								
38	ADA	Total Available	REVAVAIL	0	0	0	0	0	0
39	ADA								
40	ADA	Total Available	REVAVAIL	0.0	0.0	0.0	0.0	0.0	0.0

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

LINE NO.	SUB-SCH NO.	DESCRIPTION	ALLOCATION	Distribution		Customer		Measurement
			BASIS	Total Company	Access	Delivery	Street Lighting	
			(1)	(2)	(3)	(4)	(5)	(6)
1	RRW	REVENUE REQUIREMENTS						
2	RRW							
3	RRW	PRESENT RATES						
4	RRW	-----						
5	RRW	RATE BASE	8,668,832,235	4,773,814,938	3,281,363,918	1,161,960	58,835,070	553,656,348
6	RRW	NET OPER INC (PRESENT RATES)	639,759,819	352,307,542	242,164,657	85,753	4,342,028	40,859,839
7	RRW	RATE OF RETURN (PRES RATES)	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
9	RRW	SALES REVENUE (PRE RATES)	1,384,888,295	682,583,473	512,783,972	397,774	79,837,037	109,286,039
10	RRW	REVENUE PRES RATES \$/THERM	\$0.5330	\$0.2627	\$0.1974	\$0.0002	\$0.0307	\$0.0421
11	RRW	REVENUE REQUIRED - \$/MO/CUST	\$60.93	\$30.03	\$22.56	\$0.02	\$3.51	\$4.81
12	RRW							
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%
17	RRW	RETURN REQ FOR CLAIMED ROR	639,759,819	352,307,542	242,164,657	85,753	4,342,028	40,859,839
18	RRW	SALES REVENUE REQ CLAIMED ROR	1,384,888,295	682,583,473	512,783,972	397,774	79,837,037	109,286,039
19	RRW	REVENUE DEFICIENCY SALES REV	0	0	0	0	0	0
20	RRW	PERCENT INCREASE REQUIRED	0.0	0.0	0.0	0.0	0.0	0.0
21	RRW	ANNUAL BOOKED THERM SALES	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838	2,598,285,838
22	RRW	SALES REV REQUIRED \$/THERM	\$0.5330	\$0.2627	\$0.1974	\$0.0002	\$0.0307	\$0.0421
23	RRW	REVENUE DEFICIENCY \$/THERM	0.0	0.0	0.0	0.0	0.0	0.0

Based on 12 months actual

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

line #	FUNCTIONAL SEGMENTS REV REQ	Total Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG-F (6)
1	Distribution Access	\$682,583,473	\$555,333,136	\$79,151,593	\$47,599,123	\$70,977	\$428,644
2	Distribution Delivery	\$512,783,972	\$295,593,534	\$63,136,630	\$148,918,700	\$87,554	\$5,047,555
3	Street Lighting	\$397,774	0	0	0	\$397,774	0
4	Customer Service	\$79,837,037	\$67,789,982	\$6,293,710	\$3,934,158	\$3,157	\$1,816,030
5	Measurement	<u>\$109,286,039</u>	<u>\$72,565,512</u>	<u>\$26,961,245</u>	<u>\$9,574,256</u>	<u>\$24</u>	<u>\$185,003</u>
6	Total	\$1,384,888,295	\$991,282,164	\$175,543,177	\$210,026,237	\$559,485	\$7,477,232

Service Charge Calculations

line #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Notes:
	Rate Schedule	Distribution Access Rev Req (in \$1,000)	Customer Service Rev Req (in \$1,000)	Measurement Rev Req (in \$1,000)	COS Indicated Total Rev Req (in \$1,000)	# of Customers	Cost Based Monthly Service Charge (\$/month)	Current Monthly Service Charge (\$/month)	Proposed Limited Monthly Service Charge (\$/month)	
1		Average Distribution Increase =			36.935%					Schedule SS-G8 , page 1, line 4
2	RSG	631,482	78,576	82,625	792,684	1,712,253	\$ 38.58	\$ 8.08	\$ 12.56	move to costs, limited @ 1.5 times overall avg Distribution % increase
3	GSG	87,627	7,196	29,853	124,676	140,296	\$ 74.06	\$ 18.97	\$ 29.48	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	LVG	53,934	4,740	10,864	69,538	19,537	\$ 296.61	\$ 168.50	\$ 261.85	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-F	429	1,816	185	2,430	64	\$ 3,163.64	\$ 902.42	\$ 1,402.39	move to costs, limited @ 1.5 times overall avg Distribution % increase
6	TSG-NF							\$ 902.42	\$ 1,402.39	set equal to new TSG-F Service Charge
7	CIG							\$ 199.11	\$ 272.65	increase current @ average Distribution % increase
8	CSG							\$ 902.42	\$ 1,402.39	set equal to new TSG-F Service Charge
Notes:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		values for RSG, GSG & LVG for Cols 2, 3, & 4 from SS-G7, pg 2, lines 20, 23 & 24			= (2) + (3) + (4)	RSG, GSG & LVG from SS-G7, page 2, line 1	= Col 5 * 1000 / Col 6 / 12 rounded to \$.01	SS-G11	based on methodology described	
		values for TSG-F for Cols 2, 3 & 4 from SS-G7, pg 1, lines 1, 4 & 5				TSG-F from COS workpapers				

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
Gas 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	74,787	(5,651)	69,136	282,517	(618)	281,899	209,996	(1,544)	208,452	-	-	-
Feb-23	69,136	(5,651)	63,486	281,899	(618)	281,280	208,452	(1,544)	206,908	-	-	-
Mar-23	63,486	(10,813)	52,673	281,280	(397)	280,884	206,908	(2,955)	203,954	-	-	-
Apr-23	52,673	(3,940)	48,733	280,884	(291)	280,593	203,954	(1,077)	202,877	-	-	-
May-23	48,733	(3,669)	45,064	280,593	(271)	280,322	202,877	(1,003)	201,874	-	-	-
Jun-23	45,064	(5,746)	39,318	280,322	(424)	279,897	201,874	(1,570)	200,304	-	-	-
Jul-23	39,318	(7,305)	32,012	279,897	(539)	279,358	200,304	(1,996)	198,308	-	-	-
Aug-23	32,012	(6,499)	25,513	279,358	(480)	278,878	198,308	(1,776)	196,533	-	-	-
Sep-23	25,513	(3,551)	21,963	278,878	(262)	278,616	196,533	(970)	195,563	-	-	-
Oct-23	21,963	(3,987)	17,976	278,616	(294)	278,321	195,563	(1,089)	194,474	-	-	-
Nov-23	17,976	(5,318)	12,658	278,321	(393)	277,929	194,474	(1,453)	193,021	-	-	-
Dec-23	12,658	(5,680)	6,978	277,929	(420)	277,509	193,021	(1,553)	191,467	-	-	-
Jan-24	6,978	(935)	6,043	277,509	(994)	276,515	191,467	(5,132)	186,336	-	-	-
Feb-24	6,043	(718)	5,326	276,515	(763)	275,752	186,336	(3,937)	182,398	-	-	-
Mar-24	5,326	(623)	4,703	275,752	(662)	275,090	182,398	(3,419)	178,979	-	-	-
Apr-24	4,703	(406)	4,297	275,090	(431)	274,658	178,979	(2,225)	176,754	-	-	-
May-24	4,297	(378)	3,920	274,658	(401)	274,257	176,754	(2,072)	174,682	-	-	-
Jun-24	3,920	(591)	3,328	274,257	(629)	273,628	174,682	(3,245)	171,437	-	-	-
Jul-24	3,328	(752)	2,577	273,628	(799)	272,829	171,437	(4,125)	167,312	-	-	-
Aug-24	2,577	(669)	1,908	272,829	(711)	272,119	167,312	(3,669)	163,643	-	-	-
Sep-24	1,908	(365)	1,542	272,119	(388)	271,730	163,643	(2,005)	161,638	-	-	-
Oct-24	1,542	(410)	1,132	271,730	(436)	271,294	161,638	(2,251)	159,387	-	-	-
Nov-24	1,132	(547)	585	271,294	(582)	270,712	159,387	(3,003)	156,384	-	-	-
Dec-24	585	(585)	(0)	270,712	(622)	270,090	156,384	(3,210)	153,174	-	-	179,068
Jan-25	(0)	-	(0)	270,090	(915)	269,175	153,174	(5,132)	148,042	179,068	(10,721)	168,347
Feb-25	(0)	-	(0)	269,175	(702)	268,473	148,042	(3,937)	144,105	168,347	(8,226)	160,121
Mar-25	(0)	-	(0)	268,473	(610)	267,863	144,105	(3,419)	140,685	160,121	(7,143)	152,978
Apr-25	(0)	-	(0)	267,863	(397)	267,466	140,685	(2,225)	138,460	152,978	(4,649)	148,329
May-25	(0)	-	(0)	267,466	(370)	267,097	138,460	(2,072)	136,388	148,329	(4,329)	144,001
Jun-25	(0)	-	(0)	267,097	(579)	266,518	136,388	(3,245)	133,143	144,001	(6,779)	137,222
Jul-25	(0)	-	(0)	266,518	(736)	265,782	133,143	(4,125)	129,019	137,222	(8,617)	128,605
Aug-25	(0)	-	(0)	265,782	(654)	265,128	129,019	(3,669)	125,349	128,605	(7,666)	120,939
Sep-25	(0)	-	(0)	265,128	(358)	264,770	125,349	(2,005)	123,345	120,939	(4,188)	116,750
Oct-25	(0)	-	(0)	264,770	(401)	264,369	123,345	(2,251)	121,094	116,750	(4,702)	112,048
Nov-25	(0)	-	(0)	264,369	(536)	263,833	121,094	(3,003)	118,091	112,048	(6,274)	105,774
Dec-25	(0)	-	(0)	263,833	(573)	263,261	118,091	(3,210)	114,881	105,774	(6,706)	99,068
	= 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 11 of "Balances" Wkst	Input	= Col 10 + Col 11
Annual												
2023		(67,809)			(5,008)			(18,529)			-	
2024		(6,978)			(7,418)			(38,293)			-	
2025		-			(6,830)			(38,293)			(80,000)	
2026		-			(6,830)			(38,293)			(45,000)	
2027		-			(6,830)			(38,293)			(25,000)	
2028		-			(6,830)			(38,293)			(5,000)	
2029		-			(6,830)			(38,293)			(24,068)	

Monthly After Tax WACC Post -2023 BRC:	0.587%	Monthly After Tax WACC Post -2023 BRC:	0.587%		
Monthly After Tax WACC Pre-2023 BRC:	0.540%	Monthly After Tax WACC Pre-2023 BRC:	0.540%	Fed Tax Rate =	21.00%
				Revenue Factor =	1.3947

1. Return Historic ADIT (cont.)				1a. Return Historic ADIT (cont.)				2. Current GSHARE Deducton	2a. Current Mixed Srv & IDD	3. Other		25	26	
Return on Rate Base				Return on Non Rate Base										
Unprotected Excess ADIT Rate Base Related %	Rate Base Related Excess ADIT Amortization 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 Excess ADIT Amortization to Customers	Ending Non-Rate Base Related Portion of Unprotected Excess	After-Tax Interest to Customers	Actual SHARE Deduction Flow-Through	Actual SHARE Deduction Flow-Through	IRS ESHARE Deduction Audit Adjust-ments	Other Major Tax Adjust-ments	Net Tax Adjustment	Net Revenue Requirement	
Jan-23	79%	(4,481)	290,131	1,544	14,038	(1,170)	12,868	(73)	(4,156)	-	-	(10,497)	(14,879)	
Feb-23	79%	(4,481)	296,676	1,585	12,868	(1,170)	11,698	(66)	(4,156)	-	-	(10,450)	(14,812)	
Mar-23	79%	(8,574)	302,713	1,619	11,698	(2,238)	9,460	(57)	(4,225)	-	(3)	(16,830)	(23,854)	
Apr-23	79%	(3,125)	309,019	1,652	9,460	(816)	8,644	(49)	(2,234)	-	(5)	(5,943)	(8,424)	
May-23	79%	(2,909)	315,290	1,686	8,644	(760)	7,884	(45)	(2,080)	-	(3)	(5,383)	(7,630)	
Jun-23	79%	(4,556)	321,526	1,720	7,884	(1,190)	6,695	(39)	(3,257)	-	(2)	(9,319)	(13,209)	
Jul-23	79%	(5,792)	327,727	1,754	6,695	(1,514)	5,181	(32)	(4,141)	-	(3)	(12,262)	(17,381)	
Aug-23	79%	(5,152)	333,893	1,787	5,181	(1,346)	3,835	(24)	(3,684)	-	(4)	(10,679)	(15,137)	
Sep-23	79%	(2,815)	340,024	1,820	3,835	(736)	3,099	(19)	(2,013)	-	(3)	(4,997)	(7,083)	
Oct-23	79%	(3,161)	346,120	1,853	3,099	(826)	2,273	(15)	(2,260)	-	(1)	(5,792)	(8,210)	
Nov-23	79%	(4,217)	352,182	1,886	2,273	(1,101)	1,172	(9)	(3,015)	-	(0)	(8,301)	(11,766)	
Dec-23	79%	(4,508)	358,208	1,919	1,172	(1,172)	-	(3)	(3,223)	-	0	(8,960)	(12,700)	
Jan-24	100%	(935)	365,186	1,954	-	-	-	-	(3,695)	-	-	(8,802)	(12,476)	
Feb-24	100%	(718)	369,478	1,984	-	-	-	-	(2,835)	-	-	(6,268)	(8,884)	
Mar-24	100%	(623)	373,717	2,008	-	-	-	-	(2,462)	-	-	(5,159)	(7,312)	
Apr-24	100%	(406)	377,905	2,030	-	-	-	-	(1,602)	-	-	(2,633)	(3,733)	
May-24	100%	(378)	382,041	2,053	-	-	-	-	(1,492)	-	-	(2,290)	(3,246)	
Jun-24	100%	(591)	386,126	2,075	-	-	-	-	(2,336)	-	-	(4,726)	(6,699)	
Jul-24	100%	(752)	390,158	2,097	-	-	-	-	(2,970)	-	-	(6,548)	(9,281)	
Aug-24	100%	(669)	394,139	2,119	-	-	-	-	(2,642)	-	-	(5,572)	(7,898)	
Sep-24	100%	(365)	15,248	1,203	-	-	-	-	(1,443)	-	-	(2,999)	(4,183)	
Oct-24	100%	(410)	19,125	101	-	-	-	-	(1,620)	-	-	(4,617)	(6,439)	
Nov-24	100%	(547)	22,952	124	-	-	-	-	(2,162)	-	-	(6,170)	(8,606)	
Dec-24	100%	(585)	26,726	146	-	-	-	-	(2,311)	-	-	(6,582)	(9,180)	
Jan-25	0%	-	47,429	218	-	-	-	-	(3,216)	(1,206)	-	(20,973)	(29,250)	
Feb-25	0%	-	60,183	316	-	-	-	-	(2,468)	(925)	-	(15,943)	(22,235)	
Mar-25	0%	-	71,206	386	-	-	-	-	(2,143)	(804)	-	(13,733)	(19,153)	
Apr-25	0%	-	78,348	439	-	-	-	-	(1,395)	(523)	-	(8,749)	(12,202)	
May-25	0%	-	84,966	480	-	-	-	-	(1,299)	(487)	-	(8,076)	(11,263)	
Jun-25	0%	-	95,283	529	-	-	-	-	(2,034)	(763)	-	(12,870)	(17,949)	
Jul-25	0%	-	108,335	598	-	-	-	-	(2,585)	(969)	-	(16,434)	(22,921)	
Aug-25	0%	-	119,891	670	-	-	-	-	(2,300)	(862)	-	(14,481)	(20,197)	
Sep-25	0%	-	126,175	723	-	-	-	-	(1,256)	(471)	-	(7,556)	(10,538)	
Oct-25	0%	-	133,197	762	-	-	-	-	(1,411)	(529)	-	(8,532)	(11,900)	
Nov-25	0%	-	142,520	810	-	-	-	-	(1,882)	(706)	-	(11,590)	(16,165)	
Dec-25	0%	-	152,438	866	-	-	-	-	(2,012)	(754)	-	(12,389)	(17,279)	
	= Col 14 / Col 2	Input	See "RateBase-G", 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				20,827		(14,038)		(431)	(38,441)	-	-	(24)	(109,415)	(155,084)
2024				17,893		-		-	(27,569)	-	-	-	(62,367)	(87,936)
2025				6,798		-		-	(24,000)	(9,000)	-	-	(151,325)	(211,053)
2026				14,297		-		-	(24,000)	(9,000)	-	-	(108,826)	(151,779)
2027				19,895		-		-	(24,000)	(9,000)	-	-	(83,228)	(116,078)
2028				24,082		-		-	(24,000)	(9,000)	-	-	(59,041)	(82,344)
2029				28,239		-		-	(24,000)	(9,000)	-	-	(73,952)	(103,141)

**PSE&G 2024 REVISED TAX ADJUSTMENT CREDIT
Gas Over/(Under) Calculation**

10/31/2023

Exhibit P-9
Schedule SS-TAC-3G

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>Gas 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	(36,306,427)	(13,096,988)	(14,878,963)	1,781,975	(34,524,452)	(35,415,440)	0.16%	(3,395)	-	(27,117)
Feb-23	(34,524,452)	(13,235,538)	(14,812,316)	1,576,779	(32,947,674)	(33,736,063)	4.64%	(93,778)	-	(120,895)
Mar-23	(32,947,674)	(12,211,930)	(23,854,270)	11,642,340	(21,305,333)	(27,126,504)	4.78%	(77,680)	-	(198,575)
Apr-23	(21,305,333)	(5,842,578)	(8,423,563)	2,580,985	(18,724,349)	(20,014,841)	5.32%	(63,790)	-	(262,365)
May-23	(18,724,349)	(3,871,963)	(7,630,464)	3,758,501	(14,965,848)	(16,845,098)	5.32%	(53,687)	-	(316,052)
Jun-23	(14,965,848)	(2,577,268)	(13,208,659)	10,631,391	(4,334,457)	(9,650,152)	5.54%	(32,028)	-	(348,080)
Jul-23	(4,334,457)	(2,383,298)	(17,380,803)	14,997,505	10,663,049	3,164,296	5.25%	9,952	-	(338,128)
Aug-23	10,324,921	(3,132,098)	(15,136,558)	12,004,461	22,329,381	16,327,151	5.21%	50,990	(338,128)	50,990
Sep-23	22,329,381	(3,444,610)	(7,083,230)	3,638,620	25,968,001	24,148,691	5.21%	75,417	-	126,407
Oct-23	25,968,001	(5,826,423)	(8,209,529)	2,383,105	28,351,106	27,159,554	5.49%	89,246	-	215,652
Nov-23	28,351,106	(14,131,351)	(11,766,108)	(2,365,243)	25,985,864	27,168,485	5.49%	89,275	-	304,927
Dec-23	25,985,864	(21,558,482)	(12,699,799)	(8,858,683)	17,127,181	21,556,522	5.49%	70,834	-	375,761
Jan-24	17,502,942	(16,746,415)	(12,475,508)	(4,270,907)	13,232,035	15,367,489	5.49%	50,497	375,761	50,497
Feb-24	13,232,035	(14,869,824)	(8,884,303)	(5,985,521)	7,246,514	10,239,275	5.49%	33,646	-	84,143
Mar-24	7,246,514	(12,657,459)	(7,312,072)	(5,345,387)	1,901,127	4,573,821	5.49%	15,029	-	99,173
Apr-24	1,901,127	(7,317,203)	(3,732,609)	(3,584,594)	(1,683,467)	108,830	5.49%	358	-	99,530
May-24	(1,683,467)	(4,542,333)	(3,245,611)	(1,296,722)	(2,980,189)	(2,331,828)	5.49%	(7,662)	-	91,868
Jun-24	(2,980,189)	(2,798,615)	(6,698,800)	3,900,185	919,996	(1,030,097)	5.49%	(3,385)	-	88,483
Jul-24	919,996	(2,689,161)	(9,281,402)	6,592,241	7,512,236	4,216,116	5.49%	13,854	-	102,337
Aug-24	7,512,236	(2,391,935)	(7,897,863)	5,505,928	13,018,165	10,265,201	5.49%	33,731	-	136,068
Sep-24	13,154,233	(5,430,574)	(4,183,254)	(1,247,321)	11,906,912	12,530,573	5.49%	41,175	136,068	41,175
Oct-24	11,906,912	(10,468,514)	(6,438,771)	(4,029,743)	7,877,169	9,892,041	5.49%	32,505	-	73,680
Nov-24	7,877,169	(20,400,199)	(8,605,833)	(11,794,366)	(3,917,197)	1,979,986	5.49%	6,506	-	80,186
Dec-24	(3,917,197)	(30,574,307)	(9,180,255)	(21,394,052)	(25,311,249)	(14,614,223)	5.49%	(48,022)	-	32,164
Jan-25	(25,311,249)	(35,679,803)	(29,250,461)	(6,429,342)	(31,740,590)	(28,525,919)	5.49%	(93,735)	-	(61,571)
Feb-25	(31,740,590)	(31,681,550)	(22,235,143)	(9,446,407)	(41,186,998)	(36,463,794)	5.49%	(119,819)	-	(181,390)
Mar-25	(41,186,998)	(26,967,900)	(19,153,122)	(7,814,778)	(49,001,775)	(45,094,386)	5.49%	(148,179)	-	(329,569)
Apr-25	(49,001,775)	(15,589,986)	(12,202,113)	(3,387,873)	(52,389,648)	(50,695,712)	5.49%	(166,585)	-	(496,154)
May-25	(52,389,648)	(9,677,865)	(11,263,432)	1,585,567	(50,804,081)	(51,596,865)	5.49%	(169,546)	-	(665,699)
Jun-25	(50,804,081)	(5,962,710)	(17,949,419)	11,986,709	(38,817,372)	(44,810,727)	5.49%	(147,247)	-	(812,946)
Jul-25	(38,817,372)	(5,729,509)	(22,920,563)	17,191,054	(21,626,318)	(30,221,845)	5.49%	(99,308)	-	(912,254)
Aug-25	(21,626,318)	(5,096,241)	(20,197,103)	15,100,861	(6,525,457)	(14,075,888)	5.49%	(46,253)	-	(958,507)
Sep-25	(6,525,457)	(5,430,574)	(10,537,789)	5,107,215	(1,418,242)	(3,971,850)	5.49%	(13,051)	-	(971,559)
Oct-25	(1,418,242)	(10,468,514)	(11,900,210)	1,431,697	13,455	(702,394)	5.49%	(2,308)	-	(973,867)
Nov-25	13,455	(20,400,199)	(16,164,871)	(4,235,328)	(4,221,873)	(2,104,209)	5.49%	(6,914)	-	(980,781)
Dec-25	(4,221,873)	(30,574,307)	(17,279,092)	(13,295,215)	(17,517,088)	(10,869,480)	5.49%	(35,717)	-	(1,016,498)
	(Prior Col 5) + (Col 9)	Forecasted Therms * 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 Gas TAC Calculation

Exhibit P-9G
 Schedule SS-TAC-6G

(\$'s Unless Specified)

Line		Current SUT Rate		Gas						Total	Source/Description		
		6.625%		RSG	GSG	LVG	SLG	TSG-F	TSG-NF			CIG	CSG
1	2024 Sales (Therms)			1,543,180	293,032	762,138	712	22,111	132,909	25,998	756,546	3,536,626	Input
2	Rate Class Allocation ¹			71.80%	11.57%	14.07%	0.05%	0.37%	1.12%	0.32%	0.70%	100.00%	CreditCalc-G TAC 2023
3	Revenue Requirements			(68,495,495)	(11,038,753)	(13,426,667)	(46,505)	(351,474)	(1,067,399)	(305,644)	(668,315)	(95,400,252)	CreditCalc-G TAC 2023
4	Proposed Rate w/o SUT (\$/Therms)			(0.044386)	(0.037671)	(0.017617)	(0.065353)	(0.015896)	(0.008031)	(0.011756)	(0.000883)		CreditCalc-G TAC 2023
5	Public Notice Rate w/o SUT (\$/Therms)			(0.044386)	(0.037671)	(0.017617)	(0.065353)	(0.015896)	(0.008031)	(0.011756)	(0.000883)		CreditCalc-G TAC 2023
6	Proposed Rate w/ SUT (\$/Therms)			(0.047327)	(0.040167)	(0.018784)	(0.069683)	(0.016949)	(0.008563)	(0.012535)	(0.000941)		CreditCalc-G TAC 2023
7	Sep-24 to Dec-25 Sales (Therms)			1,986,353	375,704	966,546	943	29,527	171,391	35,305	976,289	4,542,056	
8	Rate Class Allocation			73.65%	11.87%	14.44%	0.05%					100.00%	Line 2 / Sum Line 2
9	Revenue Requirements			(198,939,789)	(32,061,191)	(38,996,700)	(135,071)	0	0	0	0	(270,132,751)	(SS-TAC-1, In 4 [Gas]) * Line 8 * 1000
10	Proposed Rate w/o SUT (\$/Therms)			(0.100153)	(0.085336)	(0.040346)	(0.143244)	0.000000	0.000000	0.000000	0.000000		(Line 7 / (Line 9 * 1,000)) [Rnd 6]
11	Public Notice Rate w/o SUT (\$/Therms)												
12	Proposed Rate w/ SUT (\$/Therms)			(0.106788)	(0.090990)	(0.043019)	(0.152734)	0.000000	0.000000	0.000000	0.000000		(Line 10 * (1 + SUT Rate)) [Rnd 6]
13	Jun-23 to May 24 Sales (Therms)			1,552,629	296,824	756,952	711	22,583	128,549	26,039	678,524	3,462,812	Input
14	Annulization Factor			78.16%	79.00%	78.32%	75.41%						(Line 7) / (Line 13)
15	Annualized Revenue Requirements			(155,500,976)	(25,329,864)	(30,540,358)	(101,853)					(211,473,051)	(Line 9) * (Line 14)
16	Filed Rates 2024			(0.044386)	(0.037671)	(0.017617)	(0.065353)	(0.015896)	(0.008031)	(0.011756)	(0.000883)		Line 4
17	Test Year Revenue Requirements at Filed Rates 2024			(68,915,008)	(11,181,651)	(13,335,231)	(46,469)	(358,979)	(1,032,379)	(306,116)	(599,137)	(95,774,969)	(Line 13 * Line 16)*1000
18	Annualized Change			(86,585,968)	(14,148,214)	(17,205,127)	(55,384)	358,979	1,032,379	306,116	599,137	(115,698,082)	Line 15 - Line 17
19	16 Month Revenue Requirements at Filed 2024 Rates			(88,166,245)	(14,153,137)	(17,027,632)	(61,624)	(469,362)	(1,376,441)	(415,043)	(862,063)	(122,531,548)	(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 Gas - Storm Recovery Charge
SRC Gas Rate Calculation**

Schedule SS-SRC-1G

(\$'s - Unless noted)

<u>Line No.</u>	<u>Calculation</u>	<u>Description</u>	
1		Deferred Storm Cost Balance as of 9/1/24	3,745,180
2		Estimated Interest Expenses	296,724
3	= $(1+2)/3$ Years	Estimated Annual Revenue Requirement	1,347,301
4		Forecasted Annual Therms	2,749,512,775
5	= $3/4$	Proposed SRC (per therm excluding Sales & Use Tax)	0.000490
6	= $5*(1+SUT\%)$	Proposed SRC (per therm Including Sales and Use Tax)	0.000522
7		Existing SRC (per therm Including Sales & Use Tax)	0.000000
8	= $(5-7)*4$	Storm Recovery Charge Increase / (Decrease)	1,347,261

PSE&G Gas - Storm Recovery Charge
Balance Over/(Under) and Interest Calculation

Schedule SS-SRC-2G

(\$'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>Deferred Major</u>	<u>Balance +</u> <u>Monthly</u>	<u>Annual</u> <u>Interest</u>		<u>SRC Balance -</u> <u>(Over)/Under</u>
<u>Month</u>	<u>SRC Revenue</u>	<u>Storm Expenses</u>	<u>Activity)</u>	<u>Rate</u>	<u>Interest Expense</u>	
Aug-24						3,745,180
Sep-24	35,782	-	3,709,398	5.43%	16,854	3,726,252
Oct-24	67,758	-	3,658,493	5.43%	16,696	3,675,189
Nov-24	144,466	-	3,530,723	5.43%	16,291	3,547,015
Dec-24	201,279	-	3,345,736	5.43%	15,583	3,361,319
Jan-25	240,101	-	3,121,218	5.43%	14,656	3,135,874
Feb-25	211,283	-	2,924,592	5.43%	13,702	2,938,293
Mar-25	181,433	-	2,756,860	5.43%	12,876	2,769,736
Apr-25	104,854	-	2,664,881	5.43%	12,287	2,677,168
May-25	63,937	-	2,613,231	5.43%	11,961	2,625,192
Jun-25	41,017	-	2,584,175	5.43%	11,778	2,595,952
Jul-25	34,804	-	2,561,148	5.43%	11,659	2,572,807
Aug-25	34,294	-	2,538,513	5.43%	11,556	2,550,069
Sep-25	35,274	-	2,514,795	5.43%	11,451	2,526,246
Oct-25	67,765	-	2,458,481	5.43%	11,270	2,469,750
Nov-25	145,018	-	2,324,732	5.43%	10,840	2,335,572
Dec-25	199,730	-	2,135,842	5.43%	10,109	2,145,951
Jan-26	235,665	-	1,910,286	5.43%	9,170	1,919,456
Feb-26	207,959	-	1,711,498	5.43%	8,209	1,719,707
Mar-26	178,688	-	1,541,018	5.43%	7,372	1,548,390
Apr-26	102,902	-	1,445,488	5.43%	6,769	1,452,257
May-26	64,059	-	1,388,198	5.43%	6,422	1,394,620
Jun-26	40,112	-	1,354,508	5.43%	6,215	1,360,723
Jul-26	34,301	-	1,326,422	5.43%	6,075	1,332,497
Aug-26	33,555	-	1,298,942	5.43%	5,949	1,304,892
Sep-26	34,789	-	1,270,102	5.43%	5,822	1,275,924
Oct-26	66,996	-	1,208,928	5.43%	5,618	1,214,546
Nov-26	144,727	-	1,069,819	5.43%	5,165	1,074,983
Dec-26	196,255	-	878,728	5.43%	4,417	883,145
Jan-27	234,469	-	648,677	5.43%	3,463	652,140
Feb-27	206,055	-	446,085	5.43%	2,483	448,568
Mar-27	176,755	-	271,813	5.43%	1,629	273,441
Apr-27	102,255	-	171,187	5.43%	1,005	172,192
May-27	63,677	-	108,515	5.43%	635	109,150
Jun-27	39,088	-	70,062	5.43%	405	70,467
Jul-27	33,771	-	36,696	5.43%	242	36,938
Aug-27	32,848	-	4,090	5.43%	93	4,183

**PSE&G Electric - Storm Recovery Charge
Over/(Under) Balance and Interest Calculation**

Schedule SS-SRC-3G

(\$'s - Unless noted)

(1) Input	(2) Input	(3) [Schedule SS-SRC-1G] Line 5 x Col 2
<u>Rate Class</u>	<u>Annual Therms</u>	<u>Annual Revenue</u>
RSG	1,529,513,058	749,461
GSG	289,505,767	141,858
LVG	757,509,975	371,180
SLG	678,864	333
TSG-F	20,993,520	10,287
TSG-NF	126,216,004	61,846
CIG	25,095,588	12,297
Total	2,749,512,775	1,347,261

PSE&G Societal Benefits Charge
Calculation of Cost Recovery - Gas Social Programs
(\$000)

Schedule SS-SBC-1

CALCULATION OF COST RECOVERY FACTOR

GAS	(\$000's)		
	<u>PERIOD</u>	<u>SOCIAL PROGRAMS</u>	
BEGINNING OVER/(UNDER) BALANCE INCLUDING INTEREST	8/31/2024	\$0	
ACTUAL REVENUES	N/A	\$0	
ACTUAL EXPENSES	N/A	\$0	
INTEREST	N/A	\$0	
OVER/(UNDER) BALANCE INCLUDING INTEREST	N/A	\$0	
FORECAST REVENUES	N/A	\$0	
FORECAST EXPENSES	N/A	\$0	
INTEREST	N/A	\$0	
OVER/(UNDER) BALANCE INCLUDING INTEREST	8/31/2024	\$0	
BALANCE TO BE COLLECTED/(RETURNED) TO CUSTOMERS	8/31/2024	\$0	
ESTIMATED EXPENSES TO BE COLLECTED	9/1/24 - 8/31/25	\$41,979	
TOTAL TO BE COLLECTED/(RETURNED) TO CUSTOMERS	9/1/24 - 8/31/25	\$41,979	
THERM SALES (9/1/2024-8/31/2025)		2,749,513	therm sales from current GAS SBC filing
DOLLAR PER THERM		\$0.015268	
REVENUE IMPACT (9/1/2024-8/31/2025)		\$41,979.5610	

CALCULATION OF REVENUE IMPACT (\$000's)
--

	<u>SOCIAL</u>
REVISED RATE PER THERM	0.015268
CURRENT RATE PER THERM	0.000000
DIFFERENCE	0.015268
THERM SALES (000s) (03/01/23 - 2/29/24)	2,749,513

REVENUE IMPACT (9/01/24 - 8/31/25)	\$41,980
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Over / (Under) Balance

Schedule SS-SBC-2
PAGE 1 OF 3

	estimate Sep-24	estimate Oct-24	estimate Nov-24	estimate Dec-24	estimate Jan-25
SOCIAL PROGRAMS					
BEGINNING BALANCE	\$0	(\$3,975)	(\$7,353)	(\$7,264)	(\$5,746)
REVENUES RECOVERY	\$1,104	\$2,090	\$4,456	\$6,208	\$7,406
BAD DEBT EXPENSE	(\$5,079)	(\$5,468)	(\$4,368)	(\$4,690)	(\$4,090)
OVER/(UNDER) COLLECTED	(\$3,975)	(\$3,378)	\$88	\$1,518	\$3,316
ACCUMULATED BALANCE	(\$3,975)	(\$7,353)	(\$7,264)	(\$5,746)	(\$2,430)
INTEREST CALCULATION:					
PRIOR BALANCE	\$0	(\$3,975)	(\$7,353)	(\$7,264)	(\$5,746)
CURRENT BALANCE	(\$3,975)	(\$7,353)	(\$7,264)	(\$5,746)	(\$2,430)
(PRIOR BAL + CURRENT BAL)/2	(\$1,988)	(\$5,664)	(\$7,308)	(\$6,505)	(\$4,088)
INTEREST	(\$7)	(\$19)	(\$24)	(\$22)	(\$14)
INTEREST RATE	5.52%	5.52%	5.52%	5.52%	5.52%
CUMULATIVE INTEREST	(\$7)	(\$25)	(\$49)	(\$71)	(\$85)

Over / (Under) Balance

Schedule SS-SBC-2
PAGE 2 OF 3

	estimate Feb-25	estimate Mar-25	estimate Apr-25	estimate May-25	estimate Jun-25
SOCIAL PROGRAMS					
BEGINNING BALANCE	(\$2,430)	\$2,177	\$7,426	\$8,270	\$6,852
REVENUES RECOVERY	\$6,517	\$5,596	\$3,234	\$1,972	\$1,265
BAD DEBT EXPENSE	(\$1,910)	(\$348)	(\$2,390)	(\$3,390)	(\$2,668)
OVER/(UNDER) COLLECTED	\$4,607	\$5,249	\$844	(\$1,418)	(\$1,402)
ACCUMULATED BALANCE	\$2,177	\$7,426	\$8,270	\$6,852	\$5,450
INTEREST CALCULATION:					
PRIOR BALANCE	(\$2,430)	\$2,177	\$7,426	\$8,270	\$6,852
CURRENT BALANCE	\$2,177	\$7,426	\$8,270	\$6,852	\$5,450
(PRIOR BAL + CURRENT BAL)/2	(\$127)	\$4,801	\$7,848	\$7,561	\$6,151
INTEREST	(\$0)	\$16	\$26	\$25	\$20
INTEREST RATE	5.52%	5.52%	5.52%	5.52%	5.52%
CUMULATIVE INTEREST	(\$85)	(\$69)	(\$43)	(\$18)	\$2

Over / (Under) Balance

Schedule SS-SBC-2

PAGE 3 OF 3

	estimate Jul-25	estimate Aug-25
SOCIAL PROGRAMS		
BEGINNING BALANCE	\$5,450	\$2,133
REVENUES RECOVERY	\$1,074	\$1,058
BAD DEBT EXPENSE	(\$4,390)	(\$3,190)
OVER/(UNDER) COLLECTED	(\$3,316)	(\$2,132)
ACCUMULATED BALANCE	\$2,135	\$1
INTEREST CALCULATION:		
PRIOR BALANCE	\$5,450	\$2,133
CURRENT BALANCE	\$2,135	\$1
(PRIOR BAL + CURRENT BAL)/2	\$3,792	\$1,067
INTEREST	\$13	\$4
INTEREST RATE	5.52%	5.52%
CUMULATIVE INTEREST	\$15	\$18

**PSE&G Societal Benefits Charge
Revenue Change By Rate Schedule**

Schedule SS-SBC-3

(\$'s - Unless noted)

(1) Input	(2) Input	(3) [Schedule SS-SRC-1G] Line 5 x Col 2
<u>Rate Schedule</u>	<u>Annual Therms</u>	<u>Annual Revenue</u>
RSG	1,529,513,058	23,352,605
GSG	289,505,767	4,420,174
LVG	757,509,975	11,565,662
SLG	678,864	10,365
TSG-F	20,993,520	320,529
TSG-NF	126,216,004	1,927,066
CIG	25,095,588	383,159
Total	2,749,512,775	41,979,561