BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

VOLUME III

CLASS COST OF SERVICE STUDY

ON BEHALF OF PHILADELPHIA GAS WORKS

PHILADELPHIA GAS WORKS

R-2017-2586783

FEBRUARY 2017

Philadelphia Gas Works 2017 Base Rate Case

Docket No. R-2017-2586783

INDEX OF CLASS COST OF SERVICE STUDY

Ta	b No		Exhibit
	1	Exhibit PQH-1	Summary of Allocation Results
	2	Exhibit PQH-2	Summary of Allocation Results by Functional Classification
	3	Exhibit PQH-3	Allocation Results
	4	Exhibit PQH-4	Classification Results
	5	Exhibit PQH-5	Functionalization Results
	6	Exhibit PQH-6	Summary of Factors Used
	7	Exhibit PQH-7A	Functionalization Factor Values
	8	Exhibit PQH-7B	Classification Factor Values
	9	Exhibit PQH-7C	Allocation Factor Values
	10	Exhibit PQH-8	Development of Allocation Factors
	11	Exhibit PQH-9	Proposed Delivery Charges
	12	Exhibit PQH-10	Computation of the Gas Procurement Charge
	13	Exhibit PQH-11	Computation of the Merchant Function Charge

Exhibit PQH-1

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-1: Summary of Allocation Results

Dollars in Thousands		Total	Residential	Commercial	Industrial	PHA GS	Municipal/PHA	NGVS	Interruptible	GTS/IT
AT CURRENT RATES	B-1-218-11						-825.AN	1 1 L	E THE	
Total Revenue	[1]	491,318	385,459	77,324	5,899	1,499	8,852	20	18	12,246
Share of Revenue, by Class	[2]	100.0%	78.5%	15.7%	1.2%	0.3%	1.8%	0.0%	0.0%	2.5%
Total Operating Expenses	[3]	435,418	349,403	60,170	4,685	1,343	8,041	17	28	11,732
Share of Operating Expenses, by Class	[4]	100.0%	80.2%	13.8%	1.1%	0.3%	1.8%	0.0%	0.0%	2.7%
Income Before Interest & Surplus	[5] [1] - [3]	55,899	36,056	17,154	1,213	157	811	4	(10)	514
Interest & Surplus	[6]	125,013	103,774	14,618	987	428	2,084	3	7	3,112
Current Revenue Over (Under) Requirements	[7] [5] - [6]	(69,114)	(67,718)	2,536	226	(272)	(1,273)	1	(17)	(2,598)
Total Revenue Requirement*	[8] [1]-[7]	560,431	453,177	74,788	5,673	1,771	10,125	20	34	14,844
Revenue Increase for Full Cost of Service	[9]	14.1%	18%	-3%	-4%	18%	14%	-4%	96%	21%
Rate Base	[10]	1,188,371	986,470	138,958	9,387	4,073	19,814	29	62	29,579
Return on Rate Base Before Interest & Surplus	[11] [5]/[10]	4.7%	3.7%	12.3%	12.9%	3.9%	4.1%	13.4%	(16.4%)	1.7%
Relative Return	[12]	1.00	0.78	2.62	2.75	0.82	0.87	2.84	(3.50)	0.37
Revenues Relative to COS	[13] [1]/[8]	0.88	0.85	1.03	1.04	0.85	0.87	1.04	0.51	0.82
Relative to Total for all Classes	[14]	1.00	0.97	1.18	1.19	0.97	1.00	1.19	0.58	0.94
AFTER PROPOSED INCREASE					20 20 1 50	32543		200		F 100
Proposed Increase (decrease)	[15]	70,000	59,000	5,000	(400)	400	500	0	0	5,500
Share of Proposed Increase, by Class	[16]	100.0%	84.3%	7.1%	-0.6%	0.6%	0.7%	0.0%	0.0%	7.9%
Total Distribution Revenue with Increase	[17] [1]+[15]	561,318	444,459	82,324	5,499	1,899	9,352	20	18	17,746
Increase (Decrease) %	[18] [15]/[1]	14.2%	15.3%	6.5%	-6.8%	26.7%	5.6%	0.0%	0.0%	44.9%
Income Before Interest & Surplus	[19] [5] + [15]	125,899	95,056	22,154	813	557	1,311	4	(10)	6,014
Return on Rate Base Before Interest & Surplus	[20] [19]/[10]	10.6%	9.6%	15.9%	8.7%	13.7%	6.6%	13.4%	(16.4%)	20.3%
Relative Return	[21]	1.00	0.91	1.50	0.82	1.29	0.62	1.26	(1.55)	1.92
Revenues Relative to COS	[22] [17] / [8]	1.00	0.98	1.10	0.97	1.07	0.92	1.04	0.51	1.20
Relative to Total for all Classes	[23]	1.00	0.98	1.10	0.97	1.07	0.92	1.04	0.51	1.19

The Total Revenue Requirement is equal to the Tariff Revenue Requirement plus the revenues that PGW collects from customer installations, interest income, and certain LNG sales.

Exhibit PQH-2

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-2: Summary of Allocation Results by Functional Classification

Dollars in Thousands		Total	Residential	Commercial	Industrial	PHA GS	Municipal/PHA	NGVS	Interruptible	GTS/IT
SUPPLY										
Demand Costs	[1]	26,026	20,199	4,471	325	93	743	1	0	193
Commodity Costs	[2]	(2,484)	(2,023)	(406)	(22)	(10)	(37)	(0)	14	0
Supply Total	[3]	23,542	18,176	4,065	303	83	706	1	15	193
STORAGE										
Demand Costs	[4]	29,490	22,665	5,294	388	106	891	1	0	146
Storage Total	[5]	29,490	22,665	5,294	388	106	891	1	0	146
DISTRIBUTION										
Demand Costs	[6]	83,744	58,088	13,204	1,020	278	2,189	2	5	8,957
Commodity Costs	[7]	6,449	2,941	935	72	1 5	134	1	1	2,349
Customer Costs	[8]	179,630	158,613	14,813	965	593	2,164	4	11	2,467
Distribution Total	[9]	269,823	219,642	28,952	2,058	886	4,487	7	17	13,773
ONSITE										
Customer Costs	[10]	158,910	130,488	23,169	1,915	468	2,188	4	2	677
Onsite Total	[11]	158,910	130,488	23,169	1,915	468	2,188	4	2	677
USEC										
Customer USEC Costs	[12]	53,460	38,851	11,805	920	188	1,690	7	0	0
USEC Total	[13]	53,460	38,851	11,805	920	188	1,690	7	0	0
TARIFF REVENUE REQUIREMENT										
Demand Costs	[14]	139,260	100,952	22,970	1,733	476	3,823	3	6	9,296
Commodity Costs	[15]	3,965	918	528	50	6	98	0	16	2,349
Customer Costs	[16]	338,540	289,101	37,982	2,880	1,061	4,352	9	12	3,144
Customer USEC Costs	[17]	53,460	38,851	11,805	920	188	1,690	7	0	0
Tariff Revenue Requirement	[18]	535,225	429,822	73,286	5,584	1,731	9,962	19	34	14,788
Customer Months	[19]	6,028,249	5,671,204	300,544	7,596	22,356	21,353	48	48	5,100
Customer-Related Costs, \$/month	[20] [16] / [19		50.98	126.38	379.17	47.46	203.79	178.50	259.13	616.45

Exhibit PQH-3

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3: Allocation Results

	Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial		Municipal	PHA	PHA	NGVS II	nterruptible	GTS/
	FERC Account Description	Account Code	: Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
	I. GAS PLANT IN SERVICE															
2	A. INTANGIBLE PLANT	301-303														
3	B. PRODUCTION PLANT															
4	Land and land rights	304	1,453	10	1,085	32	252	6	15	5	28	5	16	0	0	
5	Structures and improvements	305	20,968	144	15,651	460	3,630	85	218	70	409	76	225	1	0	
6	Boiler plant equipment	306	2,900	20	2,165	64	502	12	30	10	57	11	31	0	0	
7	Other power equipment	307	407	3	303	9	70	2	4	1	8	1	4	0	0	
8	LPG equipment	311	2,270	16	1,694	50	393	9	24	8	44	8	24	0	0	
9	Purification equipment	317	13	0	10	0	2	0	0	0	0	0	0	0	0	
10	Residual refining equipment	318	8	0	6	0	1	0	0	0	0	0	0	0	0	
11	Gas mixing equipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Other equipment	320	32,341	221	24,141	709	5,598	131	336	108	630	117	347	1	0	
13	Subtotal - Production Plant	304-347	60,359	413	45,056	1,323	10,449	244	627	202	1,176	219	648	2	0	
14	C. STORAGE AND PROCESSING PLANT															
15	Land and land rights	360	328	2	245	7	57	1	3	1	6	4	4	0	•	
	Structures and improvements	361	13,780	94	10,286	302	2,385	56	143	46	269	1 50	148	0	0	
17	Gas holders	362	33,779	231	25,214	740	5,847	137	351	113	658			_	0	
	Purification equipment	363	251	231	188	6	44	1	331	113	5	123	363 3	1	0	
	Liquefaction equipment	363.1	31,182	214	23,276	684	5,398	126	324		608	1	-	0	0	
	Vaporizing equipment	363.2	14,977	103	11,179	328	2,593	61	156	104 50	292	113	335	1	0	
	Compressor equipment	363.3	17,509	120	13,070	384	3,031	71	182	50 59		54	161	0	0	
22	Measuring and regulating equipment	363.4	6,294	43	4,698	138	•	25	65	21	341	64	188	0	0	
	Other equipment	363.5	27,013	185	20,164	592	1,089 4,676	109	281	90	123	23	68	0	0	
	Subtotal - Storage and Processing Plant	360-364	145,112	994	108,320	3,181	25,120	588	1,508	485	526 2,828	98 526	290 1,558	1 4	0	
25	D. TRANSMISSION PLANT	365-371										301.51				
6	E. DISTRIBUTION PLANT															
	Land and land rights	374	101	1	64	2	15	0	1	•				_		
	Structures and improvements	375	2,707	16	1,718	50	398	10	25	0	2	0	1	0	0	
	Mains	376	773,759	17,310	599,203	11,017	73,655	1,494	3,836		45	8	25	0	0	- 4
	Mains - Direct Assignment	376Direct	7,574	17,310	399,203		73,033			1,352	6,972	2,651	4,301	12	27	51,9
	Compressor station equipment	377	1,255	7		0	-	0	0	0	0	0	0	0	0	7,5
	Measuring station equipment - General	378			812	24	188	4	11	4	21	4	12	0	0	1
			17,886	106	11,570	340	2,683	63	161	52	302	56	166	0	. 1	2,
	Services	380	705,810	26,044	605,303	9,542	40,645	1,102	2,839	601	3,536	2,489	5,674	25	75	7,9
	Meters	381	75,453	2,384	55,411	2,752	11,723	153	395	173	492	228	790	2	3	!
	Meter installations	382	94,565	2,988	69,447	3,449	14,692	192	495	217	617	286	990	3	4	1,:
	House regulators	383	2,202	90	2,103	0	0	0	0	0	0	9	0	0	0	
	House regulator installations	384	4,142	170	3,955	0	0	0	0	0	٥	16	0	0	0	
	Measuring station equipment - Industrial	385	314	0	0	0	0	88	226	0	0	0	0	0	0	
	Other equipment	387	3,980	23	2,525	74	586	15	37	11	66	12	36	0	0	- 5
0	Subtotal - Distribution Plant	374-387	1,689,747	49,140	1,352,110	27,251	144,585	3,121	8,027	2,419	12,053	5,759	11,995	42	111	73,

Philadelphia Gas Works Allocated Class COS Study --- Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-3: Allocation Results

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS In	terruptible	GTS
e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT															
! Land and land rights	389	3,713	91	2,877	77	423	12	31	7	32	12	26	0	0	1
Structures and improvements	390	82,900	2,041	64,228	1,719	9,435	275	695	154	708	258	585	2	2	2,7
Office furniture and equipment	391	108,966	2,683	84,423	2,260	12,401	362	913	203	931	340	769	3	3	3,6
Transportation equipment	392	40,027	985	31,011	830	4,555	133	336	74	342	125	283	1	1	1,3
Stores equipment	393	755	19	585	16	86	3	6	1	6	2	5	0	0	
Tools, shop and garage equipment	394	10,723	264	8,308	222	1,220	36	90	20	92	33	76	0	0	3
Power operated equipment	396	1,235	30	957	26	141	4	10	2	11	4	9	0	0	
Communication equipment	397	20,815	512	16,126	432	2,369	69	174	39	178	65	147	1	1	
Miscellaneous equipment	398	14,279	352	11,063	296	1,625	47	120	27	122	45	101	0	0	
Subtotal - General Plant	389-399	283,413	6,977	219,579	5,877	32,255	941	2,376	527	2,421	883	2,000	7	8	
TOTAL UTILITY PLANT		2,178,632	57,524	1,725,066	37,632	212,408	4,894	12,538	3,633	18,478	7,388	16,202	55	119	82,6
II. DEPRECIATION RESERVE															
Production plant	108.2	34,623	237	25,845	759	5.993	140	360	116	675	126	372	1	0	
Local storage plant	108.3	95,160	652	71,033	2.086	16,473	385	989	318	1,855	345	1,022	2	0	
Mains	108.52	282,895	6,329	219,075	4,028	26,929	546	1,402	494	2,549	969	1,573	4	10	18
Mains - Direct Assignment	108.52Direct	7,574	0	0	0	0	0	0	0	2,545	0	1,373	0	0	7
Services	108.54	355,556	13,120	304,925	4,807	20,475	555	1,430	303	1.781	1,254	2.858	13	38	
Meters	108,55	39,464	1,247	28,981	1,439	6,131	80	207	91	258	1,234	413	1	2	3
Distribution other	108.58	61,295	357	38,893	1,142	9,019	224	575	174	1.016	189	559	1		
General Plant	108.8	146,255	3,601	113,313	3,033	16,645	486	1,226	272	1,016	456		4	4	9
Total Depreciation Reserve	108	1,022,821	25,541	802,065	17,294	101,666	2,416	6,189	1,768	9,382	3,458	1,032 7,829	26	57	45
III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	0	0	0	0	0	0	0	0	0	0	0		_	
Construction work in progress (CWIP)	107	0	0	0	0	0	0	0	0		_	-	0	0	
Total Other Rate Base Items	107		0	0	0	0	0	0	0	0	0	0	0	0	
Total Other Nate base Items								0	U	.0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		1,155,811	31,982	923,000	20,338	110,742	2,477	6,349	1,865	9,096	3,930	8,373	28	62	37
IV, WORKING CAPITAL															
Accounts receivable - Gas	131,11	70,158	1,095	55,975	1,568	9,298	272	554	140	581	221	453	2	0	
Materials and supplies	131.12	9,768	228	7,735	134	822	18	47	14	76	29	59	0	1	
Prepaid accounts, other current assets	131.13	5,342	125	4,229	74	450	10	26	8	41	16	32	0	0	
Gas, LNG in storage	131.14	38,344	313	31,258	638	5,030	84	261	117	451	153	32	1	7	
Accounts payable - Gas	131.15	(12,110)	(68)	(5,551)	(235)	(1,454)	(44)	(88)	(30)	(131)	(27)	(81)	(1)	(3)	(4,
Accounts payable, other- 50% Labor	131,16	(22,271)	(508)	(16,926)	(334)	(2,106)	(48)	(120)	(38)	(204)	(74)	(150)	(1)	(1)	(1
Accounts payable, other- 50% O&MxGas	131,17	(22,271)	(519)	(17,635)	(307)	(1,875)	(42)	(107)	(32)	(172)	(66)	(134)	(0)	(1)	(1,
Customer deposits	131,18	(2,935)	(46)	(2,342)	(66)	(389)	(11)	(23)	(6)	(24)	(9)	(19)	(0)	Ò	,
Accrued interest	131.19	(15,202)	(407)	(12,212)	(273)	(1,505)	(34)	(86)	(25)	(121)	(52)	(107)	(0)	(1)	
Accrued Taxes & Wages	131.2	(16,263)	(379)	(12,877)	(224)	(1,369)	(30)	(78)	(24)	(126)	(48)	(98)	(0)	(1)	(1
Total Working Capital	131	32,561	(168)	31,656	976	6,902	175	385	123	370	143	(12)	0	1	{7,

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3: Allocation Results

Dollars in Thousands			Residential		Commercial		Industrial		Municipal	Municipal	PHA	PHA		terruptible	GTS/
ine FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
81 I. OPERATION & MAINTENANCE EXPENSE 82 A. PRODUCTION EXPENSES															
83 1. Manufactured Gas Production Expenses	704	404		440				_							
84 Operation labor and expenses	701	191	1	143	4	33	1	2	1	4	1	2	0	0	
85 Boiler fuel	702	98	1	73	7	17	0	1	0	2	0	1	0	0	
86 Miscellaneous steam expenses 87 Maintenance of structures	703	335	2	250	,	58	1	3	1	7	1	4	0	0	
	706	3	0	2	0	1	0	0	0	0	0	0	0	0	
	707	212	1	158	5	37	1	2	1	4	1	2	0	0	
89 Maintenance of other production plant	708	10	0	,	0	2	0	0	0	0	0	٥	0	0	
90 Operation supervision and engineering	710	5	0	4	0	1	0	0	0	0	0	0	0	0	
91 Other power expenses	712	793	5	592	17	137	3	8	3	15	3	9	0	0	
92 Duplicate charges - Credit	734	(622)	(4)	(464)	(14)	(108)	(3)	(6)	(2)	(12)	(2)	(7)	(0)	0	
93 Miscellaneous production expenses	735	1,143	8	853	25	198	5	12	4	22	4	12	0	0	
94 Maintenance supervision and engineering	740	303	2	226	7	52	1	3	1	6	1	3	0	0	
95 Maintenance of structures	741	102	1	76	2	18	0	1	0	2	٥	1	0	0	
96 Maintenance of production equipment	742	395	3	295	9	68	2	4	1	8	1	4	0	0	
97 Subtotal - Manufactured Gas Production	701-743	2,968	20	2,215	65	514	12	31	10	58	11	32	0	0	
98 2. Other Gas Supply Expenses															
99 Natural gas city gate purchases	804	14	0	0	0	0	0	0	0	0	0	0	0	14	
100 Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	
101 Gas withdrawn from storage	808	0	0	0	0	0	0	0	0	0	0	0	0	0	
102 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	
103 LNG used for other utility operations	812LNG	(6,487)	(64)	(5,189)	(147)	(909)	(15)	(42)	(20)	(69)	(25)	(7)	(0)	0	
104 Other gas supply expenses	813	8,840	87	7,071	200	1,239	21	58	27	95	35	9	Ò	0	
105 Subtotal - Production Expenses	701-813	5,335	44	4,098	118	843	18	46	17	83	20	34	0	14	
106 B. NATURAL GAS STORAGE, TERMINALING & PRO	CESSING EXPENSES														
107 Operation supervision and engineering	840	1,066	7	796	23	185	4	11	4	21	4	11	0	0	
108 Operation labor and expenses	841	3,050	21	2,277	67	528	12	32	10	59	11	33	0	0	
109 Rents	842	421	3	314	9	73	2	4	1	8	2	5	0	0	
I10 Maintenance	843	5,699	39	4.254	125	987	23	59	19	111	21	61	0	0	
111 Operation supervision and engineering	850	1,278	9	954	28	221	- 5	13	4	25	5	14	0	0	
112 Subtotal - Storage Expenses	840-850	11,514	79	8,595	252	1,993	47	120	39	224	42	124	0	0	_

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Exhibit PQH-3: Allocation Results

Dollars in Thousands			Residential	Residential	Commercial		Industrial		Municipal	Municipal	PHA	PHA		terruptible	GT'S
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
4 D. DISTRIBUTION EXPENSES															
5 Operation supervision and engineering	870	2,018	59	1,643	30	163	4	10	3	13	7	12	0	0	
6 Distribution load dispatching	871	1,650	9	756	32	198	6	12	4	18	4	11	0	0	
7 Mains and services expenses	874	4,617	133	3,705	69	377	10	25	6	37	16	39	0	0	1
8 Measuring station expenses - General	875	2,102	12	1,360	40	315	7	19	6	36	7	20	0	0	
9 Measuring station expenses - Industrial	876	47	0	0	0	0	13	34	0	0	0	0	0	0	
Measuring station expenses - City gate	877	550	3	356	10	83	2	5	2	9	2	5	a	0	
Meter and house regulator expenses	878	18,417	595	13,839	656	2,792	37	94	41	117	57	188	1	0	
2 Customer installation expenses	879	5,642	181	4,196	208	888	12	30	13	37	17	60	0	0	
3 Customer installation expenses - Parts and Labor Plan	879PLP	3,746	155	3,591	0	0	0	0	0	0	0	0	0	0	
4 Other expenses	880	12,935	471	10,937	204	869	21	53	13	67	45	107	0	1	
5 Rents	881	7	0	6	0	1	0	0	0	0	0	0	0	0	
6 Maintenance supervision and engineering	885	300	9	244	4	24	1	1	0	2	1	2	0	0	
7 Maintenance of mains	887	25,719	575	19,917	366	2,448	50	127	45	232	88	143	0	1	1.
8 Maintenance of measuring station expenses - General	889	1,184	7	766	22	178	4	11	3	20	4	11	0	0	-
9 Maintenance of measuring station expenses - Industrial	890	6	0	0	0	0	2	4	0	0	0	0	0	0	
O Maintenance of measuring station expenses - City gate	891	487	3	223	9	58	2	4	1	5	1	3	0	0	
1 Maintenance of services	892	1,800	66	1,544	24	104	3	7	2	9	6	14	0	0	
2 Maintenance of meters and house regulators	893	3,810	123	2,863	136	578	8	19	9	24	12	39	0	0	
3 Subtotal - Distribution Expenses	870-893	85,037	2,402	65,946	1,812	9,076	179	456	148	627	266	654	2	4	3,
4 TOTAL OPERATION & MAINTENANCE EXPENSES		101,886	2,524	78,638	2,183	11,912	243	622	204	934	328	812	3	18	3,
5 II. CUSTOMER ACCOUNTS EXPENSES															
6 Supervision	901	1,109	32	926	23	109	2	4	1	4	3	3	0	0	
7 Meter reading expenses	902	785	22	666	12	64	1	3	1	4	3	3	0	0	
8 Customer records and collection expenses	903	26,657	776	22,247	550	2,627	43	94	28	101	75	79	1	0	
9 Uncollectible accounts	904	16,495	287	15,637	81	465	3	21	0	0	0	0	0	0	
0 Uncollectible accounts in CRP	904CRP	10,461	93	7,509	323	1,988	60	120	41	180	37	110	1	0	
1 TOTAL CUSTOMER ACCOUNTS EXPENSES		55,507	1,210	46,985	988	5,254	109	241	72	289	118	195	2	0	
2 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
3 Customer assistance expenses	908	1,617	57	1,321	7	30	55	141	0	1	3	1	0	0	
4 Customer assistance expenses - ELIRP	908CAP	3,859	34	2,771	119	734	22	44	15	66	14	41	0	0	
5 CRP Shortfall	480CRP	36,351	322	26,096	1,117	6,910	210	416	142	625	128	382	5	Ö	
6 Senior Discounts	480Sen	2,789	25	2,002	86	530	16	32	11	48	10	29	0	o	
7 TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSE	ES	44,616	438	32,189	1,329	8,203	303	633	169	740	154	453	6	0	
B TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATION	NAL EXPENSES	100,123	1,648	79,174	2,317	13,457	412	874	241	1,028	272	648	8	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3: Allocation Results

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
149 IV. ADMINISTRATIVE & GENERAL EXPENSES															
150 A. LABOR RELATED															
151 Administrative and general salaries	920	14,442	356	11,189	299	1,644	48	121	27	123	45	102	0	0	487
152 Office supplies and expenses	921	22,663	558	17,559	470	2,579	75	190	42	194	71	160	1	1	765
153 Administrative expenses transferred - Credit	922	(24,565)	(605)	(19,032)	(509)	(2,796)	(82)	(206)	(46)	(210)	(77)	(173)	(1)	(1)	(829)
154 Outside services employed	923	1,660	41	1,286	34	189	6	14	3	14		12	0	Ó	56
155 Injuries and damages	925	6,415	158	4,970	133	730	21	54	12	55	20	45	0	0	216
156 Employee pensions and benefits	926	115,230	2,837	89,276	2,390	13,114	383	966	214	984	359	813	3	3	3,887
157 OPEB funding and expenses	999	26,500	652	20,531	550	3,016	88	222	49	226	83	187	1	1	894
158 Subtotal - Labor Related A&G		162,345	3,997	125,779	3,367	18,476	539	1,361	302	1,387	506	1,146	4	5	5,477
159 B. PLANT RELATED															
160 Property insurance	924	4,853	128	3,811	85	478	11	29	8	45	16	43	0	0	198
161 Subtotal - Plant Related A&G		4,853	128	3,811	85	478	11	29	8	45	16	43	0	0	198
162 C. OTHER A&G															
163 Regulatory commission expenses	928	5,157	138	4,143	92	511	12	29	9	41	18	36	0	0	128
164 Duplicate charges - Credit	929	(913)	(6)	(682)	(20)	(158)	(4)	(9)	(3)	(18)	(3)	(10)	(0)	0	
165 General advertising expenses, miscellaneous	930	6,020	148	4,664	125	685	20	50	11	51	19	42	0	D	203
166 Rents	931	330		256	7	38	1	3	1	3	1	2	0	0	11
167 Subtotal - Other A&G		10,594	288	8,381	204	1,075	29	73	17	78	34	71	0	0	343
168 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		177,792	4,412	137,972	3,656	20,030	579	1,463	327	1,509	557	1,260	5	6	6,017
169 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		379,801	8,585	295,784	8,155	45,399	1,235	2,959	772	3,472	1,156	2,720	15	24	9,527
170 V. DEPRECIATION EXPENSE															
171 Depreciation expense	403	47,180	1,240	37,051	829	4,651	110	283	80	437	160	413	1	4	1,921
172 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173 TOTAL DEPRECIATION EXPENSE	-	47,180	1,240	37,051	829	4,651	110	283	80	437	160	413	1	4	1,921
174 VI. TAXES OTHER THAN INCOME TAXES															
175 Taxes other than income taxes	408	8,437	208	6,537	175	960	28	71	16	72	26	60	0	0	285
176 TOTAL EXPENSES		435,418	10,032	339,371	9,160	51,010	1,373	3,313	867	3,981	1,343	3,193	17	28	11,732

Philadelphia Gas Works
Allocated Class CO5 Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3: Allocation Results

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
ine FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
177 VII. REVENUES															
178 Distribution Revenue	480-483	400,217	6,084	317,004	9,202	54,766	1,614	3,272	835	3,493	1,271	2,664	13	0	(
79 GCR Revenue	480-483GCR	0	0	0	0	0	0	0	0	0	0	0	0	0	(
.80 Interruptible Gas Revenue	480-483Int	17	0	0	0	0	0	0	0	0	0	0	0	17	(
L81 USEC Revenue	480-483USC	5 3,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	0	(
.82 REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	(
.83 Forfeited discounts	487	7,853	141	7,700	2	10	0	0	0	0	0	0	0	0	(
.84 Miscellaneous service revenue	488	1,206	19	962	27	160	5	10	2	10	4	8	0	0	(
L85 GTS/IT Revenue	489	12,190	0	0	0	0	0	0	0	0	0	0	0	0	12,190
.86 Other gas revenue	495	4,634	46	3,707	104	649	11	30	14	50	18	5	0	0	
L87 Revenue Adjustments	495Adj	217	2	174	5	30	1	1	1	2	1	0	0	0	
88 Subtotal - Gas Revenues	-	480,022	6,767	368,088	10,989	65,820	1,940	3,927	1,062	4,477	1,482	3,241	20	17	12,190
189 Bill paid turn ons & dig ups	903Rev	1,883	73	1,698	18	76	1	2	1	2	7	3	0	0	2
190 Customer installation expenses	879Rev	6,382	263	6,119	0	0	0	0	0	0	0	0	0	0	0
.91 Subtotal - Other operating revenues	(-	8,265	336	7,817	18	76	1	2	1	2	7	3	0	0	2
192 TOTAL OPERATING REVENUES		488,287	7,104	375,905	11,007	65,896	1,941	3,929	1,063	4,479	1,489	3,245	20	17	12,192
193 Non-operating rental income	418	166	4	133	3	16	0	1	0	1	1	1	0	0	4
194 Interest and dividend income	419	2,010	54	1,615	36	199	4	11	3	16	7	14	0	0	50
.95 Miscellaneous non-operating income	421	855	6	638	19	148	3	9	3	17	3	9	0	0	
96 Total Non-Operating Income	, .	3,031	64	2,386	58	363	8	21	6	34	11	24	0	٥	54
197 TOTAL REVENUE		491,318	7,168	378,292	11,065	66,259	1,949	3,950	1,069	4,513	1,499	3,269	20	18	12,246
198 Income Before Interest and Surplus		55,899	(2,864)	38,921	1,905	15,249	576	637	202	533	157	77	4	(10)	514
199 Interest on long-term debt	427	49,160	1,316	39,492	882	4,867	110	279	82	392	168	346	1	3	1,224
200 Amortization of debt discount	428	4,348	116	3,493	78	430	10	25	7	35	15	31	0	0	108
01 Amortization of premium on debt	429	(9,364)	(251)	(7,522)	(168)	(927)	(21)	(53)	(16)	(75)	(32)	(66)	(0)	(0)	(233)
02 Other interest expense	431	3,789	101	3,044	68	375	8	21	6	30	13	27	0	0	94
203 AFUDC	432	(920)	(25)	(739)	(17)	(91)	(2)	(5)	(2)	(7)	(3)	(6)	(0)	(0)	(23)
04 Surplus Requirement	499	60,000	1,606	48,200	1,076	5,940	134	340	100	478	206	422	1	3	1,493
05 Total Interest & Surplus		107,013	2,865	85,967	1,919	10,594	239	606	179	852	367	753	3	6	2,664
06 Appropriations of retained earnings	436	18,000	482	14,460	323	1,782	40	102	30	143	62	127	0	1	448
707 Total Interest & Surplus, Other		125,013	3,347	100,427	2,242	12,376	279	708	209	996	428	880	3	7	3,11
08 Over (Under) Total Requirements		(69.114)	(6,211)	(61,506)	<u>(337)</u>	2.874	297	<u>(71)</u>	(7)	(463)	(272)	(803)	1	(17)	(2,598
209 Tariff Revenue Requirements		535,225	12,770	417,051	11,189	62,097	1,627	3,957	1,052	4,879	1,731	4,032	19	34	14,788

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial		Municipal	Municipal	PHA	PHA	NGVS I	nterruptible	GTS/
ine FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
1 I. GAS PLANT IN SERVICE															
2 A. INTANGIBLE PLANT	301-303														
3 B. PRODUCTION PLANT															
4 Land and land rights	304	1,453	10	1,085	32	252	6	15	5	28	5	16	0	0	
5 Structures and improvements	305	20,968	144	15,651	460	3,630	85	218	70	409	76	225	1	0	
6 Boiler plant equipment	306	2,900	20	2,165	64	502	12	30	10	57	11	31	0	0	
7 Other power equipment	307	407	3	303	9	70	2	4	1	В	1	4	ō	0	
8 LPG equipment	311	2,270	16	1,694	50	393	9	24	8	44	8	24	0	0	
9 Purification equipment	317	13	0	10	0	2	0	0	0	0	0	0	0	0	
10 Residual refining equipment	318	8	0	6	0	1	0	0	0	0	0	0	0	0	
11 Gas mixing equipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Other equipment	320	32,341	221	24,141	709	5,598	131	336	108	630	117	347	1	0	
13 Subtotal - Production Plant	304-347	60,359	413	45,056	1,323	10,449	244	627	202	1,176	219	648	2	0	
14 C. STORAGE AND PROCESSING PLANT															
15 Land and land rights	360	0	0	0	n									_	
16 Structures and improvements	361	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 Gas holders	362	0	0	0	0	ກ	0	0	0	0	0	0	0	0	
18 Purification equipment	363	n	0	0	0	0	0	0	0	0	0	0	0	0	
19 Uguefaction equipment	363.1	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Vaporizing equipment	363.2	n	0	0	0	0	0	0	0	0	0	0	0	0	
21 Compressor equipment	363.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 Measuring and regulating equipment	363.4	0	0	0	0	0	0	0	0	0	0	0	0	0	
23 Other equipment	363.5	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 Subtotal - Storage and Processing Plant	360-364	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 D. TRANSMISSION PLANT	365-371														
26 E. DISTRIBUTION PLANT															
27 Land and land rights	374	0	0	0	0	0	0	0	0	0		D	0		
28 Structures and Improvements	375	0	0	0	0	0	0	0	0	0	0	0	0	0	
29 Mains	376	n	0	0	0	0	0	0	0	0	0	0	0	0	
30 Mains - Direct Assignment	376Direct	ņ	0	0	0	0	0	0	0	0	0	0	0	0	
31 Compressor station equipment	377	0	0	0	0	0	0	0	0	0	0	0	0	0	
32 Measuring station equipment - General	378	0	0	0	0	0	0	0	0	0	0	0	0	0	
33 Services	380	0	n	0	0	0	0	0	0	0	0	0	0	0	
34 Meters	381	0	0	0	0	0	0	0	0	0	D	0	0	0	
35 Meter installations	382	0	0	0	0	0	0	0	0	0	0	0	0	0	
36 House regulators	383	0	0	0	0	0	0	0	0	0	D	0	0	0	
37 House regulator installations	384	0	0	0	0	0	0	0	0	0	0	0	0	0	
38 Measuring station equipment - Industrial	385	0	0	0	0	0	0	0	0	0	n	0	0	0	
39 Other equipment	387	0	0	0	0	D	0	0	0	.0	0	0	0	0	
10 Subtotal - Distribution Plant	374-387	0	0	0	0	0	0	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS 1	nterruptible	GTS/I
e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT															
Land and land rights	389	304	2	227	7	53	1	3	1	6	1	3	0	0	
Structures and improvements	390	6,795	47	5,072	149	1,176	28	71	23	132	25	73	0	0	
Office furniture and equipment	391	8,932	61	6,667	196	1,546	36	93	30	174	32	96	0	0	
Transportation equipment	392	3,281	22	2,449	72	568	13	34	11	64	12	35	0	0	
Stores equipment	393	62	0	46	1	11	0	1	0	1	0	1	0	0	
Tools, shop and garage equipment	394	879	6	656	19	152	4	9	3	17	3	9	0	0	
Power operated equipment	396	101	1	76	2	18	0	1	0	2	0	1	0	0	
Communication equipment	397	1,706	12	1,274	37	295	7	18	6	33	6	18	O	0	
Miscellaneous equipment	398	1,170	8	874	26	203	5	12	4	23	4	13	0	0	
Subtotal - General Plant	389-399	23,230	159	17,341	509	4,021	94	241	78	453	84	249	1	0	
? TOTAL UTILITY PLANT	6 <u>-</u>	83,590	572	62,396	1,832	14,470	338	869	280	1,629	303	897	2	0	
II. DEPRECIATION RESERVE															
Production plant	108.2	34,623	237	25,845	759	5,993	140	360	116	675	126	372	1	0	
Local storage plant	108.3	0	0	٥	0	0	0	0	0	0	0	0	0	ō	
Mains	108.52	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains - Direct Assignment	108.52Direct	0	0	0	0	0	0	0	0	0	0	0	Ô	0	
Services	108.54	0	0	0	0	0	0	0	0	0	0	0	Ô	0	
Meters	108.55	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant	108.8	11,988	82	8,949	263	2,075	49	125	40	234	43	129	0	0	
Total Depreciation Reserve	108	46,611	319	34,793	1,022	8,069	189	484	156	908	169	500	1	0	
III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	0	0	0	0	0	0	0	0	٥	0	0	0	0	
Construction work in progress (CWIP)	107	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Other Rate Base Items	-	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		36,979	253	27,603	811	6,401	150	384	124	721	134	397	1	0	
IV. WORKING CAPITAL															
Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	
Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	ō	0	0	
Accrued interest	131.19	0	0	0	0	0	0	0	0	0	0	0	٥	0	
Accrued Taxes & Wages	131.2	0	0	0	0	0	0	0	0	ō	0	0	0	0	
Total Working Capital	131	0	0	0	0	.0	0	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

Dollars in Thousands			Residential	Residential			Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
81 I. OPERATION & MAINTENANCE EXPENSE															
82 A. PRODUCTION EXPENSES															
83 1. Manufactured Gas Production Expenses															
84 Operation labor and expenses	701	191	1	143	4	33	1	2	1	4	1	2	0	0	0
85 Boiler fuel	702	98	1	73	2	17	0	1	0	2	0	1	0	0	0
86 Miscellaneous steam expenses	703	335	2	250	7	58	1	3	1	7	1	4	0	0	0
87 Maintenance of structures	706	3	0	2	0	1	0	0	0	0	0	0	0	٥	0
88 Maintenance of boller plant equipment	707	212	1	158	5	37	1	2	1	4	1	2	0	0	0
89 Maintenance of other production plant	708	10	0	7	0	2	0	0	0	0	0	0	0	0	0
90 Operation supervision and engineering	710	5	0	4	0	1	0	0	0	0	0	0	0	0	0
91 Other power expenses	712	793	5	592	17	137	3	8	3	15	3	9	0	0	0
92 Duplicate charges - Credit	734	(622)	(4)	(464)	(14)	(108)	(3)	(6)	(2)	(12)	(2)	(7)	(0)	0	0
93 Miscellaneous production expenses	735	1,143	8	853	25	198	5	12	4	22	4	12	0	0	0
94 Maintenance supervision and engineering	740	303	2	226	7	52	1	3	1	6	1	3	0	0	0
95 Maintenance of structures	741	102	1	76	2	18	0	1	0	2	0	1	٥	0	0
96 Maintenance of production equipment	742	395	3	295	9	68	2	4	1	8	1	4	0	0	0
97 Subtotal - Manufactured Gas Production	701-743	2,968	20	2,215	65	514	12	31	10	58	11	32	0	0	0
98 2. Other Gas Supply Expenses															
99 Natural gas city gate purchases	804	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 Gas withdrawn from storage	808	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 LNG used for other utility operations	812LNG	0	0	0	0	0	D	0	0	0	0	0	0	0	0
104 Other gas supply expenses	813	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Subtotal - Production Expenses	701-813	2,968	20	2,215	65	514	12	31	10	58	11	32	0	0	0
106 B. NATURAL GAS STORAGE, TERMINALING & PRO	CESSING EXPENSES														
107 Operation supervision and engineering	840	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Operation labor and expenses	841	0	0	0	0	0	0	0	D	0	0	n	0	0	n
109 Rents	842	0	0	0	0	0	0	0	0	0	o	0	0	0	0
110 Maintenance	843	0	0	0	0	0	0	0	0	0	Ô	0	0	0	0
111 Operation supervision and engineering	850	0	0	0	0	0	0	ō	o	ō	0	0	0	0	0
112 Subtotal - Storage Expenses	840-850	0	0	0	0	0	D	0	0	0	0	0	0	0	0

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

Dollars in Thousands			Residential	Residential	Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA		terruptible	GTS
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	lon-Heat	Sales	
D. DISTRIBUTION EXPENSES															
Operation supervision and engineering	870	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains and services expenses	874	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - General	875	0	0	0	0	0	٥	0	D	0	0	0	0	0	
Measuring station expenses - Industrial	876	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer installation expenses	879	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer installation expenses - Parts and Labor Plan	879PLP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other expenses	880	0	0	0	0	0	0	0	0	0	0	0	0	0	
Rents	881	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance supervision and engineering	885	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of mains	887	0	0	0	0	- 0	0	0	0	0	0	0	0	0	
Maintenance of measuring station expenses - General	889	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of measuring station expenses - Industrial	890	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of measuring station expenses - City gate	891	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of services	892	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of meters and house regulators	893	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Distribution Expenses	870-893	0	0	0	0	0	0	0	D	0	0	0	0	0	
TOTAL OPERATION & MAINTENANCE EXPENSES	2:=	2,968	20	2,215	65	514	12	31	10	58	11	32	0	0	
II. CUSTOMER ACCOUNTS EXPENSES															
Supervision	901	0	0	0	0	0	0	0	0	D	0	0	n	n	
Meter reading expenses	902	0	0	0	0	ō	0	0	0	0	0	0	0	0	
Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0	0	٥	n	
Uncollectible accounts	904	0	0	0	0	0	0	0	D	0	0	n	0	0	
Uncollectible accounts in CRP	904CRP	0	0	0	0	ō	0	0	0	0	0	0	0	0	
. TOTAL CUSTOMER ACCOUNTS EXPENSES	12-	0	0	0	0	0	0	0	0	0	0	0	0	0	
! III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
Customer assistance expenses	908	٥	0	0	0	0	0	0	0	0	0	0	0	0	
Customer assistance expenses - ELIRP	908CAP	0	0	0	0	0	0	0	0	0	0	0	0	•	
CRP Shortfall	480CRP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Senior Discounts	480Sen	0	0	0	0	0	0	0	0		-		-	0	
TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSE		0	0	0	0	0	0	0		0	0	0	0	0	
TO THE GOST OWIER SERVICE & INTORIVE HOUSE EXPENSE		0	U	Ü	Ü	U	U	U	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA		Interruptible	GTS/I
ne FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
49 IV. ADMINISTRATIVE & GENERAL EXPENSES															
50 A. LABOR RELATED			_				_								
51 Administrative and general salaries	920	1,184	8	884	26	205	5	12	4	23	4	13	0	0	
52 Office supplies and expenses	921	1,858	13	1,387	41	322	8	19	6	36	7	20	0	0	
53 Administrative expenses transferred - Credit	922	(2,014)	(14)	(1,503)	(44)	(349)	(8)	(21)	(7)	(39)	(7)	(22)	(0)	0	
54 Outside services employed	923	136	1	102	3	24	1	1	0	3	0	1	0	0	
55 Injuries and damages	925	526	. 4	392	12	91	2	5	2	10	2	6	0	0	
56 Employee pensions and benefits	926	9,445	65	7,050	207	1,635	38	98	32	184	34	101	0	0	
57 OPEB funding and expenses	999	2,172	15	1,621	48	376	9	23	7	42	8	23	0	0	-
58 Subtotal - Labor Related A&G		13,307	91	9,933	292	2,303	54	138	45	259	48	143	0	0	
59 B. PLANT RELATED															
60 Property Insurance	924	155	1	115	3	27	1	2	1	3	1	2	0	0	
61 Subtotal - Plant Related A&G		155	1	115	3	27	1	2	1	3	1	2	0	0	
52 C. OTHER A&G															
63 Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	
54 Duplicate charges - Credit	929	0	0	0	0	0	0	0	0	0	0	0	0	0	
55 General advertising expenses, miscellaneous	930	493	3	368	11	85	2	5	2	10	2	5	0	0	
56 Rents	931	27	0	20	1	5	0	0	0	1	0	0	0	0	
57 Subtotal - Other A&G	E-	520	4	389	11	90	2	5	2	10	2	6	0	0	
58 TOTAL ADMINISTRATIVE & GENERAL EXPENSES	_	13,982	96	10,437	307	2,420	57	145	47	273	51	150	0		-
59 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		16,950	116	12,652	372	2,934	69	176	57	330	61	182	0	o	3
70 V. DEPRECIATION EXPENSE															
71 Depreciation expense	403	1,503	10	1,122	33	260	6	16	.5	29	5	16	0	0	3
72 Depreciation expense- Direct Assignment	403DIrect	0	0	0	0	0	0	0	0	0	0	0	0		
73 TOTAL DEPRECIATION EXPENSE	-	1,503	10	1,122	33	260	6	16	5	29	5	16	0	0	1
74 VI. TAXES OTHER THAN INCOME TAXES															
75 Taxes other than income taxes	408	692	5	516	15	120	3	7	2	13	3	7	0	0	9
75 TOTAL EXPENSES		19,144	131	14,290	420	3,314	78	199	64	373	69	206	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS In	terruptible	GTS/IT
ne FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
77 VII. REVENUES															
78 Distribution Revenue	480-483	0	0	0	0	0	0	0	0	D	0	0	0	0	0
9 GCR Revenue	480-483GCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Interruptible Gas Revenue	480-483Int	0	0	0	0	0	0	0	0	D	0	0	0	0	0
31 USEC Revenue	480-483USC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B2 REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 Forfeited discounts	487	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Miscellaneous service revenue	488	0	0	0	0	0	0	0	0	0	0	ō	0	0	0
35 GTS/IT Revenue	489	0	0	0	0	0	0	0	0	0	0	0	Ô	0	0
36 Other gas revenue	495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Revenue Adjustments	495Adi	0	0	0	- 0	- 0	0	0	0	0	n	0	0	0	.0
38 Subtotal - Gas Revenues	, ,	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Bill paid turn ons & dig ups	903Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Customer installation expenses	879Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91 Subtotal - Other operating revenues	·=	0	0	0	0	0	0	0	0	0	0	0	0.	0	0
22 TOTAL OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Non-operating rental income	418	10	0	8	0	1	0	0	0	0	0	0	0	D	0
94 Interest and dividend income	419	127	3	102	2	13	0	1	0	1	0	1	0	0	3
5 Miscellaneous non-operating income	421	855	6	638	19	148	3	9	3	17	3	9	O	0	0
96 Total Non-Operating Income		992	10	748	21	162	4	10	3	18	4	10	0	٥	3
97 TOTAL REVENUE		992	10	748	21	162	4	10	3	18	4	10	0	0	3
98 Income Before Interest and Surplus		(18,152)	(122)	(13,542)	(398)	(3,152)	(74)	(189)	(61)	(355)	(66)	(195)	(0)	0	3
9 interest on long-term debt	427	3,096	83	2,487	56	307	7	18	5	25	11	22	0	0	77
O Amortization of debt discount	428	274	7	220	5	27	1	2	0	2	1	2	0	0	7
1 Amortization of premium on debt	429	(590)	(16)	(474)	(11)	(58)	(1)	(3)	(1)	(5)	(2)	(4)	(0)	(0)	(15)
O2 Other Interest expense	431	239	6	192	4	24	1	1	0	2	1	2	0	0	6
3 AFUDC	432	(58)	(2)	(47)	(1)	(6)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
94 Surplus Requirement	499	3,779	101	3,036	68	374	8	21	6	30	13	27	0	0	94
DS Total Interest & Surplus	1.0	6,740	180	5,414	121	667	15	38	11	54	23	47	Ó	0	168
6 Appropriations of retained earnings	436	1,134	30	911	20	112	3	6	2	9	4	8	0	0	28
77 Total Interest & Surplus, Other		7,874	211	6,325	141	779	18	45	13	63	27	55	0	0	196
O8 Over (Under) Total Requirements		(26.026)	(332)	(19,867)	(540)	(3.932)	(91)	(234)	(74)	(418)	(93)	(251)	(1)	(0)	(193)
09 Tariff Revenue Requirements		26,026	332	19,867	540	3,932	91	234	74	418	93	251	1	0	193

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3B: Allocation Results - Supply-Commodity Classification

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS in	terruptible	GTS/F
ne FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
I. GAS PLANT IN SERVICE															
2 A. INTANGIBLE PLANT	301-303														
B. PRODUCTION PLANT															
Land and land rights	304	0	٥	0	0	0	0	0	0	0	0	0	0	0	
5 Structures and improvements	305	0	0	0	0	0	0	0	0	0	0	0	0	0	
Boiler plant equipment	306	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other power equipment	307	0	0	0	0	0	0	0	0	0	0	0	0	0	
LPG equipment	311	0	٥	O	0	0	0	0	0	0	0	0	0	0	
Purification equipment	317	0	0	0	0	0	0	0	0	0	0	0	0	0	
D Residual refining equipment	318	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Gas mixing equipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Other equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Subtotal - Production Plant	304-347	0	0	0	D	0	0	0	0	0	0	0	0	0	
4 C. STORAGE AND PROCESSING PLANT															
5 Land and land rights	360	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Structures and improvements	361	٥	0	0	0	0	0	0	0	0	0	0	0	0	
7 Gas holders	362	0	0	0	0	0	0	0	0	0	0	0	0	0	
Purification equipment	363	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Liquefaction equipment	363.1	0	0	0	0	0	0	0	0	0	0	0	0	٥	
0 Vaporizing equipment	363.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Compressor equipment	363.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Measuring and regulating equipment	363.4	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Other equipment	363.5	0	D	0	0	0	0	0	0	0	0	0	0	0	
4 Subtotal - Storage and Processing Plant	360-364	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 D. TRANSMISSION PLANT	365-371														
6 E. DISTRIBUTION PLANT															
7 Land and land rights	374	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 Structures and improvements	375	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Mains	376	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains - Direct Assignment	376Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Compressor station equipment	377	0	0	0	0	0	0	0	0	٥	0	0	0	0	
2 Measuring station equipment - General	378	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Meters	381	0	٥	0	0	0	0	0	0	0	0	0	0	0	
5 Meter installations	382	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 House regulators	383	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 House regulator installations	384	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station equipment - Industrial	385	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other equipment	387	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Distribution Plant	374-387	0	0	0	0	0	0	0	0	0	0	0	0	.0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3B: Allocation Results - Supply-Commodity Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA		nterruptible	GTS/
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT															
Land and land rights	389	0	0	0	0	0	0	0	0	0	0	0	0	0	
Structures and improvements	390	0	0	0	0	0	0	0	0	0	0	0	0	0	
Office furniture and equipment	391	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transportation equipment	392	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores equipment	393	0	0	0	0	0	0	0	D	0	0	0	0	0	
Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	0	0	0	0	0	
Power operated equipment	396	0	0	0	0	0	0	0	0	0	0	0	0	0	
Communication equipment	397	0	0	0	0	0	0	0	0	0	٥	0	0	0	
Miscellaneous equipment	398	0	0	0	0	0	0	0	0	.0	0	0	0	0	
Subtotal - General Plant	389-399	. 0	0	0	0	D	0	0	0	0	0	0	0	0	
TOTAL UTILITY PLANT	-	0	0	0	0	0	0	0	0	0	0	0	0	0	
II. DEPRECIATION RESERVE															
Production plant	108.2	0	0	0	0	0	0	0	D	0	0	0	0	0	
Local storage plant	108.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains	108.52	0	0	0	0	0	D	0	0	0	0	0	0	0	
Mains - Direct Assignment	108.52Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
Services	108.54	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters	108.55	0	0	D	0	0	0	0	ō	o	o	٥	ō	0	
Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant	108.8	0	0	0	0	0	0	0	o	0	0	0	0	0	
Total Depreciation Reserve	108	0	0	0	0	0	0	0	0	0	0	0	0	0	
III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	0	0	0	0	0	0	0	0	0	0	0	0	0	
Construction work in progress (CWIP)	107	0	0_	0	0	0	0	0	0	0	0	0	0	0	
Total Other Rate Base Items	=	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		0	0	0	0	0	0	0	0	0	0	0	0	0	
IV. WORKING CAPITAL															
Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	
Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas, LNG in storage	131.14	38,344	313	31,258	638	5,030	84	261	117	451	153	32	1	7	
Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	0	0	0	0	٥	
Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	0	D	0	0	0	
Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued Interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued Taxes & Wages	131.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Working Capital	131	38,344	313	31,258	638	5,030	84	261	117	451	153	32	1	7	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3B: Allocation Results - Supply-Commodity Classification

B. (1. 1. 7)															
Dollars In Thousands Line FERC Account Description	Account Code	+	Residential		Commercial		Industrial	Industrial		Municipal	PHA	PHA		nterruptible	GTS/IT
81 I. OPERATION & MAINTENANCE EXPENSE	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
82 A. PRODUCTION EXPENSES															
83 1. Manufactured Gas Production Expenses															
84 Operation labor and expenses	701	0	0	0	0	0	n	0	•		_	_		_	
85 Boller fuel	702	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86 Miscellaneous steam expenses	703	0	0	0	0	0	n	0	0	0	0	0	0	0	C
87 Maintenance of structures	706	0	0	0	0	0	0	0	0	0	0	0	0	0	C
88 Maintenance of boller plant equipment	707	0	0	0	0	0	0	0	0	0	Ü	0	0	0	0
89 Maintenance of other production plant	708	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Operation supervision and engineering	710	0	0	0	0	0	0	0	•	0	0	U	0	0	C
91 Other power expenses	712	0	0	0	0	0	0	0	0	•	D O	0	0	0	0
92 Duplicate charges - Credit	734	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93 Miscellaneous production expenses	735	0	0	0	0	0	0	0	0	0	0	0	0	0	٥
94 Maintenance supervision and engineering	740	0	0	0	0	0	0	0	0	0	D O	Ü	0	0	0
95 Maintenance of structures	741	0	0	0	0	0	0	0	0	-	0	0	0	0	0
96 Maintenance of production equipment	742	0	0	0	0	0	0	_	-	D	0	0	0	0	0
97 Subtotal - Manufactured Gas Production	701-743	0	0	0	0	0	0	0	0	0	D D	0	0	0	0
57 Sabistal Managardica des Froduction	701-743	Ü	Ü	Ü	U	U	U	U	U	U	U	U	0	0	0
98 2. Other Gas Supply Expenses															
99 Natural gas city gate purchases	804	14	0	0	0	0	0	0	0	0	0	0	0	14	٥
100 Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	٥	0	0	0	0
101 Gas withdrawn from storage	808	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	c
103 LNG used for other utility operations	812LNG	(6,487)	(64)	(5,189)	(147)	(909)	(15)	(42)	(20)	(69)	(25)	(7)	(0)	0	0
104 Other gas supply expenses	813	8,840	87	7,071	200	1,239	21	58	27	95	35	9	Ò	0	0
105 Subtotal - Production Expenses	701-813	2,367	23	1,882	53	330	6	15	7	25	9	2	0	14	0
106 B. NATURAL GAS STORAGE, TERMINALING & PRO	CESSING EXPENSES														
107 Operation supervision and engineering	840	0	0	0	n	n	0	0	0	0	0	0	0	0	c
108 Operation labor and expenses	841	n	0	0	0	0	0	0	0	0	0	0	0	0	
109 Rents	842	0	0	0	n	0	0	0	0	0	0	0	0	0	
110 Maintenance	843	0	0	0	0	0	0	0	0	0	0	0	0	0	
111 Operation supervision and engineering	850	0	0	0	0	- 0	0	0	0	0	0	0	0	0	
112 Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	5.5 656			9		U			U	Ů.	Ü	U	U	O	U

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3B: Allocation Results - Supply-Commodity Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
114 D. DISTRIBUTION EXPENSES															
115 Operation supervision and engineering	870	0	0	٥	0	n			_				_	_	
116 Distribution load dispatching		0	0		-	U	0	0	0	0	0	0	0	0	0
	871	0	•	0	0	U	0	0	0	0	0	0	0	0	C
117 Mains and services expenses	874	U	0	0	0	0	0	0	0	0	0	0	0	0	C
118 Measuring station expenses - General	875	0	0	0	0	0	0	0	0	0	0	0	0	0	(
119 Measuring station expenses - Industrial	876	0	0	0	0	0	0	0	0	0	0	0	0	0	C
120 Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0	C
121 Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	0	0	0	0	0	C
122 Customer installation expenses	879	0	0	0	0	0	0	0	0	0	0	0	0	0	(
123 Customer installation expenses - Parts and Labor Plan	879PLP	0	0	0	0	0	0	0	0	0	D	0	0	0	C
124 Other expenses	880	0	0	0	0	٥	0	0	0	0	0	0	0	0	C
125 Rents	881	0	0	0	0	0	0	0	0	0	0	0	0	0	(
126 Maintenance supervision and engineering	885	0	0	0	0	0	0	0	٥	0	0	0	0	0	C
127 Maintenance of mains	887	0	0	0	0	0	0	0	0	0	0	0	0	0	(
128 Maintenance of measuring station expenses - General	889	0	0	0	0	0	0	0	0	0	0	0	0	0	C
129 Maintenance of measuring station expenses - Industrial	890	0	0	0	0	0	0	0	0	0	٥	0	0	0	(
130 Maintenance of measuring station expenses - City gate	891	0	0	0	0	0	0	0	0	0	0	0	0	0	(
131 Maintenance of services	892	0	0	0	0	0	٥	0	0	0	0	0	0	0	0
132 Maintenance of meters and house regulators	893	0	0	0	0	0	0	0	0	0	0	0	0	0	
133 Subtotal - Distribution Expenses	870-893	0	0	0	0	.0	0	0	0	0	0	0	0	0	(
134 TOTAL OPERATION & MAINTENANCE EXPENSES		2,367	23	1,882	53	330	6	15	7	25	9	2	0	14	0
135 II. CUSTOMER ACCOUNTS EXPENSES															
136 Supervision	901	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137 Meter reading expenses	902	0	0	0	0	0	0	0	0	0	0	0	0	0	
138 Customer records and collection expenses	903	0	0	ō	0	0	0	0	0	0	0	0	0	0	
139 Uncollectible accounts	904	n	0	0	0	0	0	0	0	0	0	0	0	0	
140 Uncollectible accounts in CRP	904CRP	0	0	0	0	0	0	0	0	0	0	0	0	•	
141 TOTAL CUSTOMER ACCOUNTS EXPENSES	304CM	0	0	0.	0	0	0	0		0	0	0	0	0	0
142 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
	200				_			_	_		_				
143 Customer assistance expenses	908	0	0	0	0	0	0	0	0	D	0	0	0	0	(
144 Customer assistance expenses - ELIRP	908CAP	0	0	0	0	0	0	0	0	0	0	0	0	0	
145 CRP Shortfall	480CRP	0	0	0	0	0	0	0	0	0	0	0	0	0	(
146 Senior Discounts	480Sen	0	0	0	0	0	0	0	0	0	0	0	0	0	
147 TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSE	±5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148 TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATION	NAL EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Philadelphia Gas Works
Allocated Class CO5 Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3B: Allocation Results - Supply-Commodity Classification

Dollars in Thousands Ine FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	industrial Non-Heat	Industrial	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Pate R	NGVS Non-Heat	Interruptible Sales	GTS/I
49 IV. ADMINISTRATIVE & GENERAL EXPENSES	ACCOUNT CODE	TOTAL	Non-near	Incat	Hon-neat	Heat	Nonvient	licat	NOIPTICAL	пеас	- 63	Nates	NOII-HEAL	29162	
50 A. LABOR RELATED															
.51 Administrative and general salaries	920	0	0	0	0	0	0	0	0	0	0	0	0	0	
52 Office supplies and expenses	921	0	0	0	0	0	0	0	0	0	0	0	0	0	i
53 Administrative expenses transferred - Credit	922	0	0	0	0	0	0	0	0	0	0	0	0	0	
54 Outside services employed	923	0	0	0	0	0	0	0	0	0	0	0	0	0	1
55 Injuries and damages	925	0	0	0	0	0	0	0	0	0	0	0	0	0	
.56 Employee pensions and benefits	926	0	0	0	0	0	0	0	0	0	0	0	0	0	
57 OPEB funding and expenses	999	0	0	0	0	0	0	0	0	0	0	0	0	0	
58 Subtotal - Labor Related A&G		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 B. PLANT RELATED															
60 Property insurance	924	0	0	0	0	0	0	0	0	0	0	0	0	0	
61 Subtotal - Plant Related A&G	-	0	0	0	0	0	0	0	0	٥	0	0	0	0	0
.62 C. OTHER A&G															
63 Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	(
64 Duplicate charges - Credit	929	0	0	0	0	0	0	0	0	0	0	0	0	0	(
.65 General advertising expenses, miscellaneous	930	0	0	0	0	0	0	0	D	0	0	D	0	0	(
.66 Rents	931	0	0	0	0	0	0	0	0	0	0	0	0	0	
.67 Subtotal - Other A&G	_	0	0		0	0	0	0	0	0	0	0	0	0	
68 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	C
69 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		2,367	23	1,882	53	330	6	15	7	25	9	2	0	14	C
70 V. DEPRECIATION EXPENSE															
71 Depreciation expense	403	0	0	0	0	0	0	0	0	0	0	D	0	0	
72 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	- 0
.73 TOTAL DEPRECIATION EXPENSE	-	0	0	0	0	0	0	0	0	0	0	0	0	٥	C
74 VI. TAXES OTHER THAN INCOME TAXES															
75 Taxes other than income taxes	408	0	0	0	0	0	0	0	0	0	0	0	0	0	C

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3B: Allocation Results - Supply-Commodity Classification

Dollars in Thousands			Residential	Residential		Commercial	Industria!	Industrial	Municipal	Municipal	PHA	PHA	NGVS I	nterruptible	GTS/
e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
7 VII. REVENUES															
8 Distribution Revenue	480-483	32,804	499	25,984	754	4,489	132	268	68	286	104	218	1	0	
9 GCR Revenue	480-483GCR	0	0	0	0	0	٥	0	0	0	0	0	0	0	
0 Interruptible Gas Revenue	480-483Int	17	D	0	0	0	0	0	0	0	0	0	0	17	
1 USEC Revenue	480-483USC	0	0	0	0	0	0	0	0	0	٥	0	0	0	
2 REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Forfeited discounts	487	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Miscellaneous service revenue	488	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 GTS/IT Revenue	489	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Other gas revenue	495	4,634	46	3,707	104	649	11	30	14	50	18	5	0	0	
7 Revenue Adjustments	495Adj	217	2	174	5.	30	1	1	1	2	1	0	0	0	
B Subtotal - Gas Revenues		37,673	547	29,864	863	5,169	144	300	83	338	123	223	1	17	
9 Bill paid turn ons & dig ups	903Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	
O Customer installation expenses	879Rev	0	0	0	0	0	0	0	0	0	0	0	٥	0	
1 Subtotal - Other operating revenues	-	0	0	0	0	0	0	0	0	0	0	0	0	0.	
2 TOTAL OPERATING REVENUES		37,673	547	29,864	863	5,169	144	300	83	338	123	223	1	17	
Non-operating rental income	418	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Interest and dividend income	419	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Miscellaneous non-operating income	421	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Total Non-Operating Income		0	0	0	.0	0	0	0	0	0	0	0	0	0	
7 TOTAL REVENUE		37,673	547	29,864	863	5,169	144	300	83	338	123	223	1	17	
B Income Before Interest and Surplus		35,305	523	27,982	810	4,839	138	284	76	313	114	221	1	3	
9 Interest on long-term debt	427	0	0	0	0	0	0	0	0	0	0	0	0	0	
Amortization of debt discount	428	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Amortization of premium on debt	429	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Other Interest expense	431	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 AFUDC	432	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Surplus Requirement	499	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Total Interest & Surplus		0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Appropriations of retained earnings	436	0	0	0	0	0	D	0	0	0	.0	0	0	0	
7 Total Interest & Surplus, Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
B Over (Under) Total Requirements		35,305	523	27,982	810	4.839	138	284	<u>76</u>	<u>313</u>	114	221	1	3	
9 Tariff Revenue Requirements		(2,484)	(25)	(1,999)	(56)	(350)	(6)	(16)	(7)	(27)	(10)	(3)	(0)	14	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3C: Allocation Results - Storage-Demand Classification

Dollars In Thousands			Residential	Residential		Commercial	Industrial	Industrial		Municipal	PHA	PHA	NGVS I	nterruptible	GTS/
ine FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
1 I. GAS PLANT IN SERVICE															
2 A. INTANGIBLE PLANT	301-303														
3 B. PRODUCTION PLANT															
4 Land and land rights	304	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Structures and improvements	305	0	0	0	0	0	٥	0	٥	0	0	0	0	0	
6 Boiler plant equipment	306	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Other power equipment	307	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 LPG equipment	311	0	0	0	0	0	0	0	0	0	0	0	٥	0	
9 Purification equipment	317	0	0	0	0	0	0	0	0	0	0	0	0	0	
LO Residual refining equipment	318	0	0	0	0	0	0	0	٥	0	0	0	0	0	
l1 Gas mixing equipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Other equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 Subtotal - Production Plant	304-347	0	0	0	0	0	0	0	0	0	0	0	0	0	
L4 C. STORAGE AND PROCESSING PLANT															
L5 Land and land rights	360	328	2	245	7	57	1	3	1	6	1	4	0	0	
L6 Structures and improvements	361	13,780	94	10,286	302	2,385	56	143	46	269	50	148	0	0	
17 Gas holders	362	33,779	231	25,214	740	5,847	137	351	113	658	123	363	1	0	
18 Purification equipment	363	251	2	188	6	44	1	3	1	5	1	303	0	0	
19 Liquefaction equipment	363.1	31,182	214	23,276	684	5,398	126	324	104	608	113	335	1	0	
20 Vaporizing equipment	363.2	14,977	103	11,179	328	2,593	61	156	50	292	54	161	0	0	
21 Compressor equipment	363.3	17,509	120	13,070	384	3,031	71	182	59	341	64	188	0	0	
22 Measuring and regulating equipment	363.4	6,294	43	4,698	138	1,089	25	65	21	123	23	68	0	0	
23 Other equipment	363.5	27,013	185	20,164	592	4,676	109	281	90	526	98	290	1	0	
24 Subtotal - Storage and Processing Plant	360-364	145,112	994	108,320	3,181	25,120	588	1,508	485	2,828	526	1,558	4	0	
25 D. TRANSMISSION PLANT	365-371														
26 E. DISTRIBUTION PLANT															
27 Land and land rights	374	0	0	0	0	0	0	0	0	0	0	0	0	0	
28 Structures and improvements	375	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Mains	376	0	0	0	0	0	0	0	0	0	0	0	٥	0	
0 Mains - Direct Assignment	376Direct	0	D	0	0	0	0	0	0	0	0	0	0	0	
1 Compressor station equipment	377	0	0	0	0	0	0	0	0	0	0	0	o o	ő	
Measuring station equipment - General	378	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Meters	381	0	0	0	0	0	ō	0	٥	Ô	o	0	0	0	
5 Meter installations	382	0	0	0	0	0	0	0	ō	ō	o	0	0	0	
6 House regulators	383	0	0	0	0	0	0	0	0	o	Ö	0	0	0	
7 House regulator installations	384	0	0	0	0	0	0	0	ō	o	o	0	0	0	
8 Measuring station equipment - Industrial	385	0	0	0	0	0	0	0	0	0	o	0	0	0	
9 Other equipment	387	0	0	0	0	0	0	0	0	0	0	0	0	0	
O Subtotal - Distribution Plant	374-387	0	0	0	0	0	0	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3C: Allocation Results - Storage-Demand Classification

Dollars in Thousands	_		Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA		nterruptible	GT:
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT															
Land and land rights	389	190	1	142	4	33	1	2	1	4	1	2	0	0	
Structures and improvements	390	4,238	29	3,163	93	734	17	44	14	83	15	45	0	0	
Office furniture and equipment	391	5,570	38	4,158	122	964	23	58	19	109	20	60	0	0	
Transportation equipment	392	2,046	14	1,527	45	354	8	21	7	40	7	22	0	0	
Stores equipment	393	39	0	29	1	7	D	0	0	1	0	0	0	0	
Tools, shop and garage equipment	394	548	4	409	12	95	2	6	2	11	2	6	0	0	
Power operated equipment	396	63	0	47	1	11	0	1	0	1	0	1	0	0	
Communication equipment	397	1,064	7	794	23	184	4	11	4	21	4	11	0	0	
Miscellaneous equipment	398	730	5	545	16	126	3	8	2	14	3	8	0	0	
Subtotal - General Plant	389-399	14,487	99	10,814	318	2,508	59	151	48	282	53	156	0	0	
TOTAL UTILITY PLANT	12 12	159,600	1,093	119,134	3,499	27,628	646	1,659	534	3,111	579	1,714	4	0	
II. DEPRECIATION RESERVE															
Production plant	108.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
Local storage plant	108.3	95,160	652	71,033	2,086	16,473	385	989	318	1,855	345	1,022	2	0	
Mains	108.52	. 0	0	0	0	. 0	D	0	0	0	D	0	0	0	
Mains - Direct Assignment	108.52Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
Services	108.54	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters	108.55	D	0	0	0	0	0	0	0	o	0	0	0	0	
Distribution other	108.58	n	0	0	0	0	0	0	0	0	D	0	0	٥	
General Plant	108.8	7,476	51	5,581	164	1,294	30	78	25	146	27	80	0	0	
Total Depreciation Reserve	108	102,636	703	76,614	2,250	17,767	416	1,067	343	2,000	372	1,102	3	0	
III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	0	0	0	0	0	0	٥	0	0	0	0	0	0	
Construction work in progress (CWIP)	107	0	0	0	0	0	0	0	0	0	D	0	0	0	
Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		56,964	390	42,521	1,249	9,861	231	592	191	1,110	207	612	1	0	
IV. WORKING CAPITAL															
Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	
Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	٥	0	0	0	0	0	0	
Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	D	0	٥	0	0	
Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	D	0	0	0	0	
Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	0	ō	0	
Accrued interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued Taxes & Wages	131.2	0	0	ō	0	0	0	0	0	0	0	0	0	0	
Total Working Capital	131	0	0	0	0	0	0	0	0	0	0	0	0	0	
		56,964	390	42,521											

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3C: Allocation Results - Storage-Demand Classification

Dollars In Thousands			Residential		Commercial		Industrial		Municipal	Municipal	PHA	PHA		erruptible	GTS
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8 N	lon-Heat	Sales	
I. OPERATION & MAINTENANCE EXPENSE															
A. PRODUCTION EXPENSES															
3 1. Manufactured Gas Production Expenses															
1 Operation labor and expenses	701	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Boller fuel	702	0	0	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous steam expenses	703	0	0	0	0	0	0	٥	0	0	0	0	0	0	
Maintenance of structures	706	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of boller plant equipment	707	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of other production plant	708	0	0	0	0	0	0	0	0	0	0	0	0	0	
Operation supervision and engineering	710	0	0	0	0	0	0	0	0	0	0	0	0	0	
L Other power expenses	712	0	0	0	0	0	0	0	0	0	0	0	0	0	
Duplicate charges - Credit	734	0	0	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous production expenses	735	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance supervision and engineering	740	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of structures	741	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of production equipment	742	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Manufactured Gas Production	701-743	0	0	0	0	0	0	0	0	0	0	0	0	0	
2. Other Gas Supply Expenses															
Natural gas city gate purchases	804	0	0	0	0	0	0	0	0	0	0	0	0	0	
Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas withdrawn from storage	808	0	D	0	0	0	0	0	0	0	0	0	0	0	
? Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	
LNG used for other utility operations	812LNG	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other gas supply expenses	813	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Production Expenses	701-813	D	0	0	0	0	0	0	0	0	0	0	0	0	
B. NATURAL GAS STORAGE, TERMINALING & PRO	CESSING EXPENSES														
Operation supervision and engineering	840	1,066	7	796	23	185	4	11	4	21	4	11	0	0	
Operation labor and expenses	841	3,050	21	2,277	67	528	12	32	10	59	11	33	0	0	
Rents	842	421	3	314	9	73	2	4	1	8	2	5	0	0	
Maintenance	843	5,699	39	4,254	125	987	23	59	19	111	21	61	0	0	
1 Operation supervision and engineering	850	1,278	9	954	28	221	5	13	4	25	5	14	0	0	
2 Subtotal - Storage Expenses	840-850	11,514	79	8.595	252	1,993	47	120	39	224	42	124	0	0	_

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3C: Allocation Results - Storage-Demand Classification

Dollars in Thousands FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate 8		terruptible Sales	GTS/
		7.00			14011111000	- Incut	Holl Heat	ricat	HOITTIEBL	Heat	<u> </u>	nate o n	VOII-NEAL	24162	
D. DISTRIBUTION EXPENSES															
Operation supervision and engineering	870	0	0	0	0	0	0	0	0	0	٥	0	0	0	
Distribution load dispatching	871	0	0	0	0	0	0	0	D	0	0	0	0	0	
Mains and services expenses	874	0	0	0	0	0	0	0	0	0	0	0	0	ō	
Measuring station expenses - General	875	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - Industrial	876	D	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer installation expenses	879	0	0	0	0	0	0	0	0	0	0	0	0	o	
Customer installation expenses - Parts and Labor Plan	879PLP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other expenses	880	0	0	0	0	0	0	0	0	0	0	ō	Ô	0	
Rents	881	0	0	0	0	0	0	0	0	0	0	n	0	0	
Maintenance supervision and engineering	885	0	0	0	0	0	0	0	0	0	0	n	0	0	
Maintenance of mains	887	0	0	0	0	0	0	0	0	0	0	0	٥	0	
Maintenance of measuring station expenses - General	889	0	0	0	0	0	0	0	0	0	0	n	0	0	
Maintenance of measuring station expenses - industrial	890	0	0	0	0	0	0	0	0	0	0	Ô	0	0	
Maintenance of measuring station expenses - City gate	891	0	0	0	0	0	0	0	0	0	n	ñ	n	0	
Maintenance of services	892	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of meters and house regulators	893	0	0	0	0	0	0	0	ő	0	0	0	0	0	
Subtotal - Distribution Expenses	870-893	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OPERATION & MAINTENANCE EXPENSES		11,514	79	8,595	252	1,993	47	120	39	224	42	124	0	0.	
II. CUSTOMER ACCOUNTS EXPENSES															
Supervision	901	0	0	0	n	0	0	0	0	0	0	0	0	0	
Meter reading expenses	902	0	n	0	0	0	0	0	0	0	0	0	0	0	
Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0	0	0	0	
Uncollectible accounts	904	0	0	0	0	0	0	0	0	0	0	0	0	0	
Uncollectible accounts in CRP	904CRP	0	0	0	0	0	0	0	0	0	0	0	_	-	
TOTAL CUSTOMER ACCOUNTS EXPENSES	-	0	0	0	0	0	0	0	0	0	0	0	0	0	_
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
Customer assistance expenses	908	n	D	0	0	0					_	_	_	_	
Customer assistance expenses - ELIRP	908 908CAP	0	0	0	0	0	0	0	0	0	0	0	0	0	
CRP Shortfall	480CRP	0	0	0	0	•	0	0	0	0	0	0	0	0	
Senior Discounts	480Sen	0	0	0	•	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSE		0			0	0	0	0	0	0	0	0	0	0	
OTAL COSTOWER SERVICE & INFORMATIONAL EXPENSE	co .	U	0	0	0	0	0	0	0	0	O	0	0	0	
TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATION	NAL EXPENSES	0	0	0	0	0	D	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3C: Allocation Results - Storage-Demand Classification

Dollars in Thousands ne FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial	Municipal Non-Heat	Municipal Heat	PHA GS	PHA	NGVS Non-Heat	Interruptible Sales	GTS/IT
49 IV. ADMINISTRATIVE & GENERAL EXPENSES	Account code	TOTAL	Non-neat	пеат	Non-neat	пеас	NUII-neat	neat	Non-near	пеат	- 65	касе в	Non-Heat	Sales	
SO A. LABOR RELATED															
51 Administrative and general salaries	920	738	5	551	16	128	3	8	2	14	3	8	0	0	0
52 Office supplies and expenses	921	1,158	8	865	25	201	5	12	4	23	4	12	0	0	0
53 Administrative expenses transferred - Credit	922	(1,256)	(9)	(937)	(28)	(217)	(5)	(13)	(4)	(24)	(5)	(13)	(0)	0	0
54 Outside services employed	923	85	1	63	2	15	Ò	1	0	2	\ o	1	0	0	0
55 Injuries and damages	925	328	2	245	7	57	1	3	1	6	1	4	0	0	0
56 Employee pensions and benefits	926	5,890	40	4,397	129	1,020	24	61	20	115	21	63	0	0	0
57 OPEB funding and expenses	999	1,355	9	1,011	30	234	5	14	5	26	5	15	0	0	- 0
58 Subtotal - Labor Related A&G		8,299	57	6,195	182	1,437	34	86	28	162	30	89	0	0	0
59 B. PLANT RELATED															
60 Property Insurance	924	372	3	277	8	64	2	4	1	7	1	4	0	0	0
51 Subtotal - Plant Related A&G		372	3	277	8	64	2	4	1	7	1	4	0	0	0
52 C. OTHER A&G															
53 Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64 Duplicate charges - Credit	929	(913)	(6)	(682)	(20)	(158)	(4)	(9)	(3)	(18)	(3)	(10)	(0)	0	0
65 General advertising expenses, miscellaneous	930	308	2	230	7	53	1	3	1	6	1	3	0	0	0
66 Rents	931	17	0	13	0	3	0	0	0	0	0	0	0	0	0
67 Subtotal - Other A&G	_	(588)	(4)	(439)	(13)	(102)	(2)	(6)	(2)	(11)	(2)	(6)	(0)	0	0
58 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		8,082	55	6,033	177	1,399	33	84	27	158	29	87	0	0	0
59 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		19,596	134	14,627	430	3,392	79	204	66	382	71	210	1	0	٥
70 V. DEPRECIATION EXPENSE															
71 Depreciation expense	403	3,612	25	2,697	79	625	15	38	12	70	13	39	0	0	0
72 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73 TOTAL DEPRECIATION EXPENSE		3,612	25	2,697	79	625	15	38	12	70	13	39	0	0	0
74 VI. TAXES OTHER THAN INCOME TAXES															
75 Taxes other than Income taxes	408	431	3	322	9	75	2	4	1	8	2	5	0	0	0
76 TOTAL EXPENSES		23,639	162	17,646	518	4,092	96	246	79	461	86	254	40	n	0

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3C: Allocation Results - Storage-Demand Classification

- 1																
	Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line	FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
177	VII. REVENUES											_				
178	Distribution Revenue	480-483	20,458	311	16,204	470	2,799	82	167	43	179	65	136	1	0	0
179	GCR Revenue	480-483GCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180	Interruptible Gas Revenue	480-483Int	0	0	0	0	0	0	0	0	0	0	0	0	0	0
181	USEC Revenue	480-483USC	٥	0	0	0	0	0	0	0	0	0	0	0	0	0
182	REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183	Forfeited discounts	487	0	0	0	0	0	0	0	0	0	0	0	0	0	0
184	Miscellaneous service revenue	488	0	0	0	0	0	0	0	0	0	0	0	0	0	0
185	GTS/IT Revenue	489	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186	Other gas revenue	495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
187	Revenue Adjustments	495Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0
188	Subtotal - Gas Revenues	_	20,458	311	16,204	470	2,799	82	167	43	179	65	136	1	0	0
189	Bill paid turn ons & dig ups	903Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Customer installation expenses	879Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0
191	Subtotal - Other operating revenues	-	0	0	0	0	0	0	0	0	0	0	0	0	.0	0
192	TOTAL OPERATING REVENUES		20,458	311	16,204	470	2,799	82	167	43	179	65	136	1	0	0
193	Non-operating rental income	418	8	0	6	0	1	0	0	0	0	0	0	0	0	0
194	Interest and dividend income	419	96	3	77	2	9	0	1	0	1	0	1	0	0	2
195	Miscellaneous non-operating income	421	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196	Total Non-Operating Income	-	104	3	83	2	10	0	1	0	1	0	1	0	0	3
197	TOTAL REVENUE		20,561	314	16,288	472	2,810	83	168	43	179	65	137	1	0	3
198	Income Before Interest and Surplus		(3,078)	152	(1,358)	(46)	(1,282)	(13)	(78)	(36)	(281)	(20)	(117)	0	0	3
	Interest on long-term debt	427	2,342	63	1,881	42	232	5	13	4	19	8	16	0	0	58
	Amortization of debt discount	428	207	6	166	4	21	0	1	0	2	1	1	0	0	5
	Amortization of premium on debt	429	(446)	(12)	(358)	(8)	(44)	(1)	(3)	(1)	(4)	(2)	(3)	(0)	(0)	(11)
	Other interest expense	431	180	5	145	3	18	0	1	0	1	1	1	0	0	4
203	AFUDC	432	(44)	(1)	(35)	(1)	(4)	(0)	(O)	(0)	(0)	(0)	(0)	(D)	(0)	(1)
204	Surplus Requirement	499	2,858	77	2,296	51	283	6	16	5	23	10	20	0	0	71
205	Total Interest & Surplus	* <u>-</u>	5,097	136	4,095	91	505	11	29	9	41	17	36	0	0	127
	Appropriations of retained earnings	436	857	23	689	15	85	2	5	1	7	3	6	0	0	21
207	Total Interest & Surplus, Other		5,954	159	4,783	107	589	13	34	10	47	20	42	0	0	148
208	Over (Under) Total Requirements		(9.032)	(8)	(6.142)	(153)	(1.872)	(26)	(112)	(46)	(329)	(41)	(159)	(0)	(0)	(146)
209	Tariff Revenue Requirements		29,490	318	22,346	623	4,671	109	279	89	507	106	295	1	0	146

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3D: Allocation Results - Distribution-Demand Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	•	Municipal	PHA	PHA	NGVS I	nterruptible	GTS/
e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
I. GAS PLANT IN SERVICE															
A. INTANGIBLE PLANT	301-303														
B. PRODUCTION PLANT															
Land and land rights	304	0	0	0	0	0	0	0	٥	0	0	0	0	0	
Structures and Improvements	305	0	0	0	0	0	0	0	0	0	0	0	0	0	
Boiler plant equipment	306	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other power equipment	307	0	0	0	0	0	0	0	0	0	0	0	0	0	
LPG equipment	311	0	0	0	0	0	0	0	0	0	0	0	0	0	
Purification equipment	317	0	0	0	0	0	0	0	0	0	0	0	0	0	
Residual refining equipment	318	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas mixing equipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Production Plant	304-347	0	0	0	0	0	0	0	0	0	0	0	0	0	
C. STORAGE AND PROCESSING PLANT															
Land and land rights	360	0	0	0	0	0	0	0	0	0	٥	0	0	0	
Structures and improvements	361	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas holders	362	0	0	0	0	0	0	0	0	0	0	0	0	0	
Purification equipment	363	0	0	0	0	0	0	0	0	0	0	0	0	0	
Liquefaction equipment	363.1	0	0	0	0	0	0	0	0	0	n	0	0	0	
Vaporizing equipment	363.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
Compressor equipment	363.3	0	0	0	0	n	0	0	0	0	0	0	0	0	
Measuring and regulating equipment	363.4	0	0	0	0	0	0	0	٥	0	0	0	0	0	
Other equipment	363.5	0	0	0	o	0	0	0	0	0	0	0	0	0	
Subtotal - Storage and Processing Plant	360-364	0	0	0	0	0	0	0	0	0	0	0	0	0	
D. TRANSMISSION PLANT	365-371														
E. DISTRIBUTION PLANT															
Land and land rights	374	101	1	64	2	15	0	1	0	2	0	1	0	0	
Structures and Improvements	375	2,707	16	1,718	50	398	10	25	8	45	8	25	0	0	
Mains	376	386,880	2,295	250,252	7,349	58,034	1,357	3,484	1,121	6,534	1,216	3,600	9	24	51,
Mains - Direct Assignment	376Direct	7,574	0	0	0	0	0	0	0	0,554	0	3,000	0	0	7,!
Compressor station equipment	377	1,255	7	812	24	188	4	11	4	21	4	12	0	0	,,
Measuring station equipment - General	378	17,886	106	11,570	340	2,683	63	161	52	302	56	166	0	1	2,
Services	380	0	0	0	0	2,000	0	0	0	0	0	100	0	0	2,
Meters	381	0	Ď	0	0	0	0	0	0	0	0	0	0	0	
Meter installations	382	n	0	0	0	0	0	0	0	0	٥	0	0	0	
House regulators	383	0	0	0	0	0	0	0	0	0	0	0	0	0	
House regulator installations	384	0	0	0	0	0	0	0	0	0	0	0	0	•	
Measuring station equipment - Industrial	385	314	٥	0	0	0	88	226	0	0	٥	0	•	0	
Other equipment	387	3,980	23	2,525	74	586	15	37	11	66	12	36	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3D: Allocation Results - Distribution-Demand Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA		nterruptible	GTS/
e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT															
2 Land and land rights	389	649	4	420	12	97	2	6	2	11	2	6	0	0	
3 Structures and improvements	390	14,499	86	9,379	275	2,175	51	131	42	245	46	135	0	1	1,9
Office furniture and equipment	391	19,058	113	12,328	362	2,859	67	172	55	322	60	177	0	1	2,5
Transportation equipment	392	7,001	42	4,528	133	1,050	25	63	20	118	22	65	0	0	9
Stores equipment	393	132	1	85	3	20	0	1	0	2	0	1	0	0	
7 Tools, shop and garage equipment	394	1,875	11	1,213	36	281	7	17	5	32	6	17	0	0	2
Power operated equipment	396	216	1	140	4	32	1	2	1	4	1	2	0	0	
Communication equipment	397	3,640	22	2,355	69	546	13	33	11	61	11	34	0	0	
Miscellaneous equipment	398	2,497	15	1,615	47	375	9	22	7	42	8	23	0	0	;
Subtotal - General Plant	389-399	49,569	294	32,064	942	7,436	174	446	144	837	156	461	1	3	6,6
TOTAL UTILITY PLANT	(† S	470,265	2,743	299,004	8,781	69,340	1,711	4,393	1,340	7,807	1,453	4,301	10	29	69,3
II. DEPRECIATION RESERVE															
Production plant	108.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
Local storage plant	108.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains	108.52	141,447	839	91,495	2,687	21,218	496	1,274	410	2,389	445	1,316	3	9	18,
Mains - Direct Assignment	108.52Direct	7,574	0	0	0	0	0	0	0	0	0	0	0	0	7
Services	108.54	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters	108.55	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution other	108.58	61,295	357	38,893	1,142	9,019	224	575	174	1,016	189	559	1	4	9,
General Plant	108.8	25,580	152	16,546	486	3,837	90	230	74	432	80	238	1	2	3,
2 Total Depreciation Reserve	108	235,896	1,348	146,934	4,315	34,074	810	2,079	658	3,837	714	2,113	5	14	38,
III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	0	0	0	0	0	0	0	0	0	0	0	0	0	
Construction work in progress (CWIP)	107	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Other Rate Base Items	-	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		234,369	1,395	152,070	4,466	35,265	901	2,313	681	3,971	739	2,187	5	15	30,:
IV. WORKING CAPITAL															
Accounts receivable - Gas	131.11	22,679	354	18,094	507	3,005	88	179	45	188	72	146	1	0	
Materials and supplies	131.12	3,158	19	2,042	60	473	11	28	9	53	10	29	0	0	
Prepald accounts, other current assets	131.13	1,727	10	1,116	33	259	6	16	5	29	5	16	0	0	
! Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% Labor	131.16	(9,210)	(55)	(5,957)	(175)	(1,382)	(32)	(83)	(27)	(156)	(29)	(86)	(0)	(1)	(1,
Accounts payable, other- 50% O&MxGas	131.17	(7,199)	(43)	(4,655)	(137)	(1,079)	(25)	(65)	(21)	(122)	(23)	(67)	(0)	(0)	(!
Customer deposits	131.18	(949)	(15)	(757)	(21)	(126)	(4)	(7)	(2)	(8)	(3)	(6)	(0)	0	,
Accrued interest	131.19	(4,226)	(113)	(3,395)	(76)	(418)	(9)	(24)	(7)	(34)	(14)	(30)	(0)	(0)	(:
Accrued Taxes & Wages	131.2	(5,257)	(31)	(3,399)	(100)	(788)	(18)	(47)	(15)	(89)	(17)	(49)	(0)	(0)	- 0
Total Working Capital	131	723	126	3,089	91	(55)	16	(4)	(12)	(137)	1	(46)	0	(1)	(2,3
V. TOTAL RATE BASE		235,091	1,521	155,159	4,557	35,210	917	2,310	669	3,834	740	2,142	5	13	28,0

Philadelphia Gas Works
Allocated Class CO5 Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3D: Allocation Results - Distribution-Demand Classification

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	Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
	e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
	I. OPERATION & MAINTENANCE EXPENSE															
	A. PRODUCTION EXPENSES															
	1. Manufactured Gas Production Expenses															
	Operation labor and expenses	701	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	5 Boiler fuel	702	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Miscellaneous steam expenses	703	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Maintenance of structures	706	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Maintenance of boiler plant equipment	707	0	٥	0	0	0	0	0	0	0	0	0	0	0	0
	Maintenance of other production plant	708	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Operation supervision and engineering	710	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other power expenses	712	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2 Duplicate charges - Credit	734	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Miscellaneous production expenses	735	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Maintenance supervision and engineering	740	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Maintenance of structures	741	0	0	0	0	0	0	0	0	0	D	0	0	0	0
	Maintenance of production equipment	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	Subtotal - Manufactured Gas Production	701-743	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	2. Other Gas Supply Expenses															
99	Natural gas city gate purchases	804	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0 Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10:	1 Gas withdrawn from storage	808	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	2 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	3 LNG used for other utility operations	812LNG	0	0	0	0	0	0	0	0	0	0	0	0	0	a
10	4 Other gas supply expenses	813	0	0	0	0	٥	0	0	0	0	0	0	- 0	0	0
10	5 Subtotal - Production Expenses	701-813	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	6 B. NATURAL GAS STORAGE, TERMINALING & PROCESSII	NG EXPENSES														
10	7 Operation supervision and engineering	840	0	0	0	0	0	0	0	0	0	0	0	o	0	0
10	B Operation labor and expenses	841	0	0	0	0	0	0	0	0	0	0	n	0	0	0
	9 Rents	842	0	0	ō	0	0	٥	o o	0	0	0	0	0	0	0
110	D Maintenance	843	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11:	1 Operation supervision and engineering	850	0	0	o	0	0	0	0	0	ō	0	0	٥	0	0
	2 Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	• •						:8	3.70			70				U	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3D: Allocation Results - Distribution-Demand Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA		erruptible	GTS/I
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	lon-Heat	Sales	
D. DISTRIBUTION EXPENSES															
Operation supervision and engineering	870	502	3	325	10	75	2	5	1	8	2	5	0	D	6
5 Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Mains and services expenses	874	1,207	7	781	23	181	4	11	3	20	4	11	0	0	16
Measuring station expenses - General	875	2,102	12	1,360	40	315	7	19	6	36	7	20	0	0	2
Measuring station expenses - Industrial	876	47	0	0	0	0	13	34	0	0	0	0	0	0	_
Measuring station expenses - City gate	877	550	3	356	10	83	2	5	2	9	2	5	0	٥	
L Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	D	0	0	0	0	
2 Customer installation expenses	879	0	0	0	0	0	0	0	0	D	0	0	0	0	
Customer installation expenses - Parts and Labor Plan	879PLP	0	0	٥	0	0	0	0	0	0	0	0	0	0	
1 Other expenses	880	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Rents	881	2	0	1	0	0	0	0	0	0	0	0	0	0	
Maintenance supervision and engineering	885	75	0	48	1	11	0	1	0	1	0	1	0	0	
7 Maintenance of mains	887	12,860	76	8,318	244	1,929	45	116	37	217	40	120	0	1	1,7
Maintenance of measuring station expenses - General	889	1,184	7	766	22	178	4	11	3	20	4	11	0	0	1
Maintenance of measuring station expenses - industrial	890	6	0	0	0	٥	2	4	0	0	0		0	0	
Maintenance of measuring station expenses - City gate	891	0	0	0	0	0	D	0	0	0	0	0	0	0	
I Maintenance of services	892	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Maintenance of meters and house regulators	893	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Distribution Expenses	870-893	18,535	110	11,955	351	2,772	80	205	54	312	58	172	0	1	2,4
TOTAL OPERATION & MAINTENANCE EXPENSES	2=	18,535	110	11,955	351	2,772	80	205	54	312	58	172	0	1	2,4
II. CUSTOMER ACCOUNTS EXPENSES															
Supervision	901	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meter reading expenses	902	0	0	0	0	0	0	0	0	ō	0	ñ	0	Ô	
Customer records and collection expenses	903	0	0	0	0	0	0	٥	0	ō	0	0	0	0	
Uncollectible accounts	904	0	0	0	0	0	0	0	0	0	0	n	0	0	
Uncollectible accounts in CRP	904CRP	0	0	0	0	0	0	0	0	0	0	0	0	0	
L TOTAL CUSTOMER ACCOUNTS EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	
2 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
3 Customer assistance expenses	908	n	0	0	0	0	0	0	D	0	D	0	0	0	
Customer assistance expenses - ELIRP	908CAP	0	0	0	0	0	0	0	0	0	0	0	0	0	
CRP Shortfall	480CRP	0	0	0	0	0	0	0	0	0	٥	0	0	0	
Senior Discounts	480Sen	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSE	_	D	0	0	0	0	0	0	0	0	0	0	0	0	
3 TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATION	NAL EVENICE	0	0	0	0	0	D	0	0	0	0	D	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3D: Allocation Results - Distribution-Demand Classification

Dollars in Thousands		= .	Residential	Residential	Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA		terruptible	GTS/
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
9 IV. ADMINISTRATIVE & GENERAL EXPENSES															
A. LABOR RELATED	444						_		- 13						
1 Administrative and general salaries	920	2,526	15	1,634	48	379	9	23	7	43	8	24	0	0	33
2 Office supplies and expenses	921	3,964	24	2,564	75	595	14	36	11	67	12	37	0	0	52
Administrative expenses transferred - Credit	922	(4,296)	(25)	(2,779)	(82)	(644)	(15)	(39)	(12)	(73)	(14)	(40)	(0)	(0)	(573
Outside services employed	923	290	2	188	6	44	1	3	1	5	1	3	0	0	3
5 Injuries and damages	925	1,122	7	726	21	168	4	10	3	19	4	10	0	0	15
5 Employee pensions and benefits	926	20,154	120	13,036	383	3,023	71	182	58	340	63	188	0	1	2,68
7 OPEB funding and expenses	999	4,635	27	2,998	88	695	16	42	13	78	15	43	0	0	618
3 Subtotal - Labor Related A&G		28,394	168	18,367	539	4,259	100	256	82	480	89	264	1	2	3,78
B. PLANT RELATED															
Property insurance	924	1,077	6	684	20	159	4	10	3	18	3	10	0	0	16
Subtotal - Plant Related A&G		1,077	6	684	20	159	4	10	3	18	3	10	0	0	16
C. OTHER A&G															
Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	(
Duplicate charges - Credit	929	0	0	0	0	0	0	0	0	0	0	0	0	0	ì
General advertising expenses, miscellaneous	930	1,053	6	681	20	158	4	9	3	18	3	10	0	0	14
5 Rents	931	58	0	37	1	9	0	1	0	1	0	1	0	0	1
7 Subtotal - Other A&G		1,111	7	718	21	167	4	10	3	19	3	10	0	0	14
3 TOTAL ADMINISTRATIVE & GENERAL EXPENSES	_	30,582	181	19,769	581	4,584	107	276	89	516	96	284	1	2	4,09
TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		49,117	291	31,723	932	7,357	187	480	142	828	154	456	1	3	6,561
V. DEPRECIATION EXPENSE															
L Depreciation expense	403	10,473	61	6,645	195	1,541	38	98	30	174	32	96	0	1	1,56
2 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	765
3 TOTAL DEPRECIATION EXPENSE	-	10,473	61	6,645	195	1,541	38	98	30	174	32	96	0	1	1,56
VI. TAXES OTHER THAN INCOME TAXES															
Taxes other than income taxes	408	1,476	9	955	28	221	5	13	4	25	5	14	0	0	19
5 TOTAL EXPENSES															

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3D: Allocation Results - Distribution-Demand Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial		Municipal	PHA	PHA	NGVS Int	erruptible	GTS/IT
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
7 VII. REVENUES															
8 Distribution Revenue	480-483	54,716	832	43,340	1,258	7,487	221	447	114	478	174	364	2	0	C
9 GCR Revenue	480-483GCR	٥	0	0	0	0	0	0	0	0	0	0	0	0	C
0 Interruptible Gas Revenue	480-483Int	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 USEC Revenue	480-483USC	0	0	0	0	0	0	0	0	0	0	0	0	0	C
32 REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	c
33 Forfeited discounts	487	2,538	46	2,489	1	3	0	0	0	0	0	0	0	0	(
4 Miscellaneous service revenue	488	390	6	311	9	52	2	3	1	3	1	3	0	0	(
5 GTS/IT Revenue	489	12,190	0	0	0	0	0	0	0	0	0	0	0	0	12,190
66 Other gas revenue	495	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Revenue Adjustments	495Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	C
88 Subtotal - Gas Revenues	_	69,835	884	46,140	1,267	7,542	222	450	115	481	175	367	2	0	12,190
9 Bill paid turn ons & dig ups	903Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	c
O Customer installation expenses	879Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Subtotal - Other operating revenues		0	0	D	0	0	0	0	0	0	0	0	0	0	C
2 TOTAL OPERATING REVENUES		69,835	884	46,140	1,267	7,542	222	450	115	481	175	367	2	0	12,190
93 Non-operating rental income	418	35	1	28	1	3	0	0	0	0	0	0	0	0	1
94 Interest and dividend income	419	419	11	337	8	41	1	2	1	3	1	3	۵	0	10
5 Miscellaneous non-operating income	421	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Total Non-Operating Income		454	12	364	8	45	1	3	1	4	2	3	0	0	11
97 TOTAL REVENUE		70,289	896	46,504	1,275	7,587	223	453	116	484	177	370	2	0	12,202
98 Income Before Interest and Surplus		9,223	535	7,181	121	(1,532)	(7)	(139)	(61)	(542)	(15)	(196)	0	(4)	3,882
99 Interest on long-term debt	427	10,248	274	8,233	184	1,015	23	58	17	82	35	72	0	1	255
OD Amortization of debt discount	428	906	24	728	16	90	2	5	2	7	3	6	0	0	23
21 Amortization of premium on debt	429	(1,952)	(52)	(1,568)	(35)	(193)	(4)	(11)	(3)	(16)	(7)	(14)	(0)	(0)	(49)
O2 Other interest expense	431	790	21	635	14	78	2	4	1	6	3	6	0	0	20
3 AFUDC	432	(192)	(5)	(154)	(3)	(19)	(0)	(1)	(0)	(2)	(1)	(1)	(0)	(0)	(5)
4 Surplus Requirement	499	12,508	335	10,048	224	1,238	28	71	21	100	43	88	0	1	311
5 Total Interest & Surplus		22,308	597	17,921	400	2,208	50	126	37	178	76	157	1	1	555
6 Appropriations of retained earnings	436	3,752	100	3,014	67	371	8	21	6	30	13	26	0	0	93
7 Total Interest & Surplus, Other		26,061	698	20,935	467	2,580	58	148	44	208	89	183	1	1	649
8 Over (Under) Total Requirements		(16.837)	(163)	(13.754)	(347)	(4.112)	(66)	(287)	(104)	(750)	(104)	(379)	(0)	(5)	3.233
09 Tariff Revenue Regulrements		83,744	994	57,094	1,605	11,599	286	734	218	1,227	278	743	2 -	5	8,957

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3E: Allocation Results - Distribution-Commodity Classification

Dollars In Thousands			Residential	Residential		Commercial	Industrial	Industrial		Municipal	PHA	PHA		nterruptible	GTS/I
ine FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
1 I. GAS PLANT IN SERVICE															
2 A. INTANGIBLE PLANT	301-303														
3 B. PRODUCTION PLANT															
4 Land and land rights	304	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Structures and Improvements	305	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Boiler plant equipment	306	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Other power equipment	307	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 LPG equipment	311	0	0	0	0	0	0	0	0	0	0	0	0	0	1
9 Purification equipment	317	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 Residual refining equipment	318	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 Gas mixing equipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Other equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 Subtotal - Production Plant	304-347	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 C. STORAGE AND PROCESSING PLANT															
15 Land and land rights	360	0	0	O	0	0	0	0	0	0	0	0	0	0	
16 Structures and improvements	361	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 Gas holders	362	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 Purification equipment	363	0	0	0	0	0	0	0	0	0	0	0	0	0	
19 Liquefaction equipment	363.1	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Vaporizing equipment	363.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 Compressor equipment	363.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 Measuring and regulating equipment	363.4	0	0	0	0	0	0	0	0	٥	0	0	0	0	
23 Other equipment	363.5	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 Subtotal - Storage and Processing Plant	360-364	0	0	0	0	0	0	0	0	0	0	0	0	0	(
25 D. TRANSMISSION PLANT	365-371														
26 E. DISTRIBUTION PLANT															
27 Land and land rights	374	0	0	0	0	0	0	0	0	0	0	0	0	0	
28 Structures and improvements	375	0	0	0	0	0	0	0	0	0	0	0	0	0	
29 Mains	376	0	0	0	0	0	0	0	0	0	0	0	0	0	
30 Mains - Direct Assignment	376Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
31 Compressor station equipment	377	0	0	0	0	0	0	٥	0	0	0	0	0	0	
32 Measuring station equipment - General	378	0	0	0	0	D	0	0	0	0	0	0	0	0	
33 Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	
34 Meters	381	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 Meter installations	382	0	0	0	0	0	0	0	0	0	0	0	0	0	
36 House regulators	383	0	0	0	0	0	0	0	0	0	0	0	0	0	
37 House regulator installations	384	0	0	0	0	0	0	0	0	0	0	0	0	0	
38 Measuring station equipment - Industrial	385	0	0	0	0	0	0	0	0	0	0	0	0	0	
39 Other equipment	387	0	0	0	0	0	0	0	0	0	0	0	0	0	
40 Subtotal - Distribution Plant	374-387	0	0	0	0	0	0	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3E: Allocation Results - Distribution-Commodity Classification

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	industrial	Municipal	Municipal	PHA	PHA	NGVS I	nterruptible	GTS/I
ine FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	•	Heat	GS		Non-Heat	Sales	0.07.
41 F. GENERAL PLANT															
42 Land and land rights	389	90	1	41	2	11	0	1	0	1	0	1	0	0	3:
43 Structures and improvements	390	2,015	11	924	39	242	7	15	5	22	4	13	0	0	73:
44 Office furniture and equipment	391	2,648	15	1,214	51	318	10	19	7	29	6	18	Ď	1	962
45 Transportation equipment	392	973	5	446	19	117	4	7	2	11	2	6	0	ō	35
46 Stores equipment	393	18	0	8	0	2	0	0	0	0	0	0	0	0	
47 Tools, shop and garage equipment	394	261	1	119	5	31	1	2	1	3	1	2	0	0	9!
48 Power operated equipment	396	30	D	14	1	4	0	0	0	0	ō	0	0	0	1:
49 Communication equipment	397	506	3	232	10	61	2	4	1	5	1	3	0	0	18-
50 Miscellaneous equipment	398	347	2	159	7	42	1	3	1	4	1	2	0	0	12
51 Subtotal - General Plant	389-399	6,888	39	3,157	134	827	25	50	17	75	15	46	1	2	2,501
	-	5,000		5,157	257	927	2.3	50		13	23	40	1	- 4	2,30
52 TOTAL UTILITY PLANT		6,888	39	3,157	134	827	25	50	17	75	15	46	1	2	2,50
53 II. DEPRECIATION RESERVE															
54 Production plant	108.2	0	0	0	0	0	0	0	0	0	0	0	0	0	(
55 Local storage plant	108.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
56 Mains	108.52	0	0	0	0	0	0	0	0	0	0	0	0	0	
57 Mains - Direct Assignment	108.52Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
58 Services	108.54	0	0	0	0	0	0	0	0	0	0	0	0	0	
59 Meters	108.55	0	0	0	0	0	0	0	0	0	0	D	0	0	
60 Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	·
61 General Plant	108.8	3,555	20	1,629	69	427	13	26	9	39	8	24	0	1	1,29
62 Total Depreciation Reserve	108	3,555	20	1,629	69	427	13	26	9	39	8	24	0	1	1,29
63 III. OTHER RATE BASE ITEMS															
64 Completed construction - Unclassified	106	0	0	٥	0	0	0	0	0	0	0	0	0	0	(
65 Construction work in progress (CWIP)	107	0	0	0	0	0	0	0	0	0	0	0	0	0	
66 Total Other Rate Base Items		0	0	0	0	.0	0	0		0	0	0	0	0	
67 TOTAL RATE BASE (Excl. Working Capital)		3,334	19	1,528	65	400	12	24	8	36	7	22	0	1	1,21
68 IV. WORKING CAPITAL															
69 Accounts receivable - Gas	131.11	2,855	45	2,278	64	378	11	23	6	24	9	18	0	0	(
70 Materials and supplies	131.12	398	2	182	8	48	1	3	1	4	1	3	0	0	144
71 Prepaid accounts, other current assets	131.13	217	1	100	4	26	1	2	1	2	0	1	0	0	79
72 Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	
73 Accounts payable - Gas	131.15	(12,110)	(68)	(5,551)	(235)	(1,454)	(44)	(88)	(30)	(131)	(27)	(81)	(1)	(3)	(4,398
74 Accounts payable, other- 50% Labor	131,16	(1,280)	(7)	(587)	(25)	(154)	(5)	(9)	(3)	(14)	(3)	(9)	(0)	(0)	(465
75 Accounts payable, other- 50% O&MxGas	131.17	(906)	(5)	(415)	(18)	(109)	(3)	(7)	(2)	(10)	(2)	(6)	(0)	(0)	(329
76 Customer deposits	131.18	(119)	(2)	(95)	(3)	(16)	(0)	(1)	(0)	(1)	(0)	(1)	(0)	0	(323
77 Accrued interest	131.19	0	(-)	(,	0	(20)	0	0	0	0	(0)	0	0	.0	- 50
78 Accrued Taxes & Wages	131.2	(662)	(4)	(303)	(13)	(79)	(2)	(5)	(2)	(7)	(1)	(4)	(0)	(0)	(240
79 Total Working Capital	131	(11,608)	(38)	(4,392)	(217)	(1,360)	(41)	(82)	(30)	(133)	(23)	(78)	(1)	(3)	(5,208
80 V. TOTAL RATE BASE		(8,274)	(19)	(2,864)	(153)	(960)	(29)	(58)	(22)	(97)	(16)	(56)	(1)	(2)	(3,998

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3E: Allocation Results - Distribution-Commodity Classification

								_							
Dollars in Thousands			Residential		Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA		nterruptible	GTS/I
Line FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
81 I. OPERATION & MAINTENANCE EXPENSE															
82 A. PRODUCTION EXPENSES															
83 1. Manufactured Gas Production Expenses															
84 Operation labor and expenses	701	0	0	0	0	0	0	0	0	0	0	0	0	0	
85 Boiler fuel	702	0	0	0	0	0	0	0	0	0	0	0	0	0	
86 Miscellaneous steam expenses	703	0	0	0	0	0	0	0	0	0	0	0	0	0	
87 Maintenance of structures	706	0	0	0	0	0	0	٥	0	0	0	0	0	0	
88 Maintenance of boller plant equipment	707	0	0	0	0	0	0	0	0	0	0	0	0	0	
89 Maintenance of other production plant	708	٥	0	0	0	0	0	٥	0	0	0	0	0	0	
90 Operation supervision and engineering	710	0	0	0	0	0	0	0	0	0	0	0	_ O	0	
91 Other power expenses	712	0	0	0	0	0	0	0	0	0	0	0	0	0	
92 Duplicate charges - Credit	734	0	0	0	0	0	0	0	0	D	0	0	0	0	
93 Miscellaneous production expenses	735	0	0	0	0	0	0	0	0	0	0	0	0	0	
94 Maintenance supervision and engineering	740	0	0	0	0	0	0	٥	0	0	0	0	0	0	
95 Maintenance of structures	741	0	٥	0	0	0	0	0	0	0	0	0	0	0	
96 Maintenance of production equipment	742	0	0	0	0	0	0	0	0	0	٥	0	0	0	
97 Subtotal - Manufactured Gas Production	701-743	0	0	0	0	0	0	0	0	0	0	0	0	0	
98 2. Other Gas Supply Expenses															
99 Natural gas city gate purchases	804	0	0	0	0	0	0	0	0	0	0	0	0	0	
100 Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	
101 Gas withdrawn from storage	808	0	0	0	0	0	0	0	0	0	0	0	0	0	
102 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	
103 LNG used for other utility operations	812LNG	0	٥	0	0	0	0	0	0	0	0	0	0	0	
104 Other gas supply expenses	813	0	0	0	٥	0	0	0	0	0	0	0	0	0	1
105 Subtotal - Production Expenses	701-813	0	0	0	0	0	0	0	0	0	0	0	0	0	
106 B. NATURAL GAS STORAGE, TERMINALING 8	PROCESSING EXPENSES														
107 Operation supervision and engineering	840	0	٥	0	0	0	0	0	0	0	0	0	0	0	
108 Operation labor and expenses	841	0	0	0	0	0	0	0	0	٥	0	0	0	0	
109 Rents	842	0	0	0	0	0	0	0	0	0	0	0	0	0	
110 Maintenance	843	0	0	0	0	0	0	0	0	0	ō	0	ō	0	
111 Operation supervision and engineering	850	0	0	0	0	0	0	0	0	0	o	0	0	0	
112 Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3E: Allocation Results - Distribution-Commodity Classification

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial			Municipal	PHA	PHA		nterruptible	GTS/
ine FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
14 D. DISTRIBUTION EXPENSES															
	870	0	0	0	0	0	٥	0	0	0	0	0	0	0	
16 Distribution load dispatching	871	1,650	9	756	32	198	6	12	4	18	4	11	0	0	59
17 Mains and services expenses	874	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 Measuring station expenses - General	875	0	0	0	0	0	٥	0	0	0	0	0	0	0	
19 Measuring station expenses - Industrial	876	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 Customer Installation expenses	879	0	0	0	0	0	0	0	0	0	0	0	0	0	
23 Customer Installation expenses - Parts and Labor Plan	879PLP	0	0	0	0	0	0	0	0	0	0	0	0	0	
	880	0	0	0	0	0	٥	0	0	0	0	0	a	0	
25 Rents	881	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 Maintenance supervision and engineering	885	0	0	0	0	0	٥	0	0	0	0	0	Ô	0	
	887	0	0	0	0	0	0	0	0	0	0	0	0	0	
	889	0	0	ō	0	0	0	0	0	0	0	0	0	0	
	890	0	0	0	0	0	0	0	0	o	0	0	n	0	
	891	487	3	223	9	58	2	4	1	5	1	3	0	0	1
	892		0	0	0	0	ō	0	Ô	ő	Ď	0	0	0	
	893	٥	0	0	0	0	0	0	0	0	0	0	0	0	
	870-893	2,137	12	980	41	257	8	15	5	23	5	14	0	0	77
34 TOTAL OPERATION & MAINTENANCE EXPENSES	-	2,137	12	980	41	257	8	15	5	23	5	14	0	0	77
35 II. CUSTOMER ACCOUNTS EXPENSES															
	901	n	0	0	0	0	0	0	0	0	D	0	n	0	
•	902	0	0	0	0	ő	Ô	0	0	ő	0	0	n	0	
- .	903	n	0	o	0	0	0	0	0	0	0	0	0	0	
·	904	0	0	0	0	0	n	0	0	0	0	0	0	0	
	904CRP	0	0	ő	0	0	0	0	0	0	0	0	0	0	
41 TOTAL CUSTOMER ACCOUNTS EXPENSES		0	0	0	0	0	0	0	0	0	0	0	٥	0	
42 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
	908	0	0	0	0	0	0	0	0	0	0	0	۵	0	
·	908CAP	0	0	0	0	0	0	0	0	0	0	0	0	0	
	480CRP	0	0	0	0	0	0	0	0	0	0	0	0	0	
	480Sen	0	0	0	0	0	0	0	0	0	0	0	0	•	
47 TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	
					47.0	1 1770	54 7 0.						Ů.	0,	
48 TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATION	AL EXPENSES	0	0	0	0	0	0	٥	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class CO5 Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3E: Allocation Results - Distribution-Commodity Classification

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS In	terruptible	GTS/IT
ne FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
9 IV. ADMINISTRATIVE & GENERAL EXPENSES															
50 A. LABOR RELATED															
1 Administrative and general salarles	920	351	2	161	7	42	1	3	1	4	1	2	0	0	12
2 Office supplies and expenses	921	551	3	252	11	66	2	4	1	6	1	4	0	D	200
3 Administrative expenses transferred - Credit	922	(597)	(3)	(274)	(12)	(72)	(2)	(4)	(1)	(6)	(1)	(4)	(0)	(0)	(217
64 Outside services employed	923	40	0	18	1	5	D	0	0	0	0	0	0	0	15
55 Injuries and damages	925	156	1	71	3	19	1	1	0	2	0	1	0	0	57
66 Employee pensions and benefits	926	2,801	16	1,284	54	336	10	20	7	30	6	19	0	1	1,017
7 OPEB funding and expenses	999	644	4	295	13	77	2	5	2	7	1	4	0	D	234
58 Subtotal - Labor Related A&G		3,946	22	1,809	77	474	14	29	10	43	9	26	0	1	1,433
9 B. PLANT RELATED															
60 Property insurance	924	0	0	0	0	0	0	0	0	0	0	0	0	0	
51 Subtotal - Plant Related A&G		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 C. OTHER A&G															
3 Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	(
54 Duplicate charges - Credit	929	0	0	0	0	٥	0	0	0	0	0	0	0	0	(
55 General advertising expenses, miscellaneous	930	146	1	67	3	18	1	1	0	2	0	1	0	0	53
66 Rents	931	8	0	4	0	1	0	0	0	0	0	0	0	0	3
57 Subtotal - Other A&G	-	154	1	71	3	19	1	1	0	2	0	1	0	D	56
88 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		4,100	23	1,879	80	492	15	30	10	44	9	27	0	1	1,489
9 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		6,237	35	2,859	121	749	23	45	15	68	14	42	1	1	2,265
70 V. DEPRECIATION EXPENSE															
1 Depreciation expense	403	0	0	0	0	0	0	0	0	0	0	0	0	0	
72 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 TOTAL DEPRECIATION EXPENSE	_	0	0	0	0	0	0	0	0	0	0	0	0	0	(
4 VI. TAXES OTHER THAN INCOME TAXES										7.					
75 Taxes other than income taxes	408	205	1	94	4	25	1	1	1	2	0	1	0	0	74
6 TOTAL EXPENSES		6,442	36		125	774									

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Exhibit PQH-3E: Allocation Results - Distribution-Commodity Classification

Dollars in Thousands			Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
7 VII. REVENUES															
8 Distribution Revenue	480-483	6,888	105	5,456	158	943	28	56	14	60	22	46	0	0	
9 GCR Revenue	480-483GCR	0	0	0	0	0	0	0	0	0	0	0	0	0	
O Interruptible Gas Revenue	480-483Int	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 USEC Revenue	480-483USC	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Forfeited discounts	487	320	6	313	0	0	0	0	0	0	0	0	0	0	
4 Miscellaneous service revenue	488	49	1	39	1	7	0	0	0	0	0	0	0	0	
5 GT5/IT Revenue	489	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Other gas revenue	495	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Revenue Adjustments	495AdJ	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 Subtotal - Gas Revenues		7,257	111	5,808	160	949	28	57	14	61	22	46	0	0	
9 Bill paid turn ons & dig ups	903Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	
O Customer installation expenses	879Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Subtotal - Other operating revenues	_	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 TOTAL OPERATING REVENUES		7,257	111	5,808	160	949	28	57	14	61	22	46	0	0	
3 Non-operating rental income	418	1	0	0	0	0	0	0	0	0	0	0	0	0	
4 Interest and dividend income	419	6	0	5	0	1	0	0	.0	0	0	0	0	D	
5 Miscellaneous non-operating income	421	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Total Non-Operating Income	1 	7	0	5	0	1	0	0	0	0	0	0	0	0	
7 TOTAL REVENUE		7,263	111	5,814	160	950	28	57	14	61	22	46	0	0	
B Income Before Interest and Surplus		821	75	2,861	35	176	5	10	(2)	(9)	8	3	(0)	(1)	(2,339
9 Interest on long-term debt	427	150	4	121	3	15	0	1	0	1	1	1	0	0	
Amortization of debt discount	428	13	0	11	0	1	0	0	0	0	0	0	0	0	
1 Amortization of premium on debt	429	(29)	(1)	(23)	(1)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(
2 Other interest expense	431	12	0	9	0	1	0	0	0	0	0	0	0	0	
3 AFUDC	432	(3)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1
4 Surplus Requirement	499	183	5	147	3	18	0	1	0	1	1	1	0	0	
5 Total Interest & Surplus	<u> </u>	327	9	262	6	32	1	2	1	3	1	2	0	0	
6 Appropriations of retained earnings	436	55	1	44	1	5	0	0	0	0	0	0	0	0	
7 Total Interest & Surplus, Other		382	10	307	7	38	1	2	1	3	1	3	0	0	1
8 Over (Under) Total Requirements		439	<u>65</u>	<u>2.554</u>	<u>28</u>	139	4	<u>8</u>	(2)	(12)	<u>6</u>	1	(0)	(1)	(2.349

Philadelphia Gas Works
Allocated Class CO5 Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3F: Allocation Results - Distribution-Customer Classification

Dollars in Thous			_ = =	Residential	Residential	Commercial		Industrial	Industrial		Municipal	PHA	PHA		nterruptible	GTS/
ne FERC Account D		Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
L I. GAS PLANT IN																
2 A. INTANGIBLE F	PLANT	301-303														
B. PRODUCTION	N PLANT															
Land and land r	ights	304	0	0	0	0	0	0	0	0	0	0	0	0	0	
Structures and in	improvements	305	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 'Boiler plant equ	ipment	306	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Other power eq	quipment	307	0	0	0	0	0	0	0	D	0	0	0	0	0	
B LPG equipment		311	0	0	0	0	0	0	0	0	0	0	0	0	0	
Purification equ	ılpment	317	0	0	0	0	0	0	0	0	0	0	0	0	0	
 Residual refining 	g equipment	318	0	0	0	0	0	0	0	0	0	0	0	0	0	
 Gas mixing equipment 	ipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Other equipmer	nt	320	0	0	0	0	0	0	0	D	0	0	0	0	0	
3 Subtotal - Produ	uction Plant	304-347	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 C. STORAGE AN	D PROCESSING PLANT															
5 Land and land ri	ights	360	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Structures and I	-	361	0	0	0	0	ō	0	0	ō	0	0	n	0	0	
7 Gas holders	•	362	0	0	0	0	0	0	0	0	0	0	0	Ô	0	
8 Purification equi	Ilpment	363	0	0	0	0	0	D	0	0	0	n	0	0	0	
9 Liquefaction equ		363.1	0	0	0	0	0	0	0	D	0	0	0	n	0	
0 Vaporizing equip		363.2	0	0	0	ū	0	0	n	0	0	0	0	0	0	
1 Compressor equ	•	363.3	0	0	0	0	0	0	0	0	0	0	0	a	0	
	regulating equipment	363.4	0	0	0	0	0	0	٥	0	0	0	0	ō	0	
3 Other equipmen		363.5	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ge and Processing Plant	360-364	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 D. TRANSMISSIC	ON PLANT	365-371														
6 E. DISTRIBUTION	N PLANT															
7 Land and land ri	ights	374	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 Structures and in	Improvements	375	0	D	0	0	0	0	0	0	0	o	0	ō	0	
9 Mains		376	386,880	15,014	348,951	3,667	15,621	136	351	231	437	1,435	702	3	3	3
0 Mains - Direct A	Assignment	376Direct	. 0	D	0	0	0	0	0	0	0	0	0	0	0	_
1 Compressor stat	tion equipment	377	0	0	0	0	0	0	0	ō	0	0	0	0	0	
	on equipment - General	378	0	0	0	0	0	0	0	0	0	0	0	ō	0	
3 Services	• •	380	705,810	26,044	605,303	9,542	40,645	1,102	2,839	601	3,536	2,489	5,674	25	75	7,9
4 Meters		381	0	0	0	0	0	-,	0	0	0	2,400	0,0,4	0	0	,,,
5 Meter Installation	ons	382	0	0	0	0	0	0	0	0	Ď	0	0	0	0	
6 House regulator		383	0	0	0	ō	0	0	0	0	0	0	0	0	0	
7 House regulator		384	ō	ō	0	٥	0	0	0	0	0	0	0	0	0	
_	on equipment - industrial	385	0	0	0	0	0	0	0	0	ő	0	0	0	0	
9 Other equipmen		387	0	0	0	0	0	0	0	0	D	0	0	0	0	
	bution Plant	374-387	1,092,689	41,058	954,254				U				0	- 0	U	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3F: Allocation Results - Distribution-Customer Classification

Dollars in Thousands			Residential	Residential	Commercial		Industrial		Municipal	Municipal	PHA	PHA		terruptible	GTS
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT					_				_	_	_				
Land and land rights	389	831	31	732	9	40	1	2	1	2	3	4	0	0	
Structures and improvements	390	18,548	703	16,344	211	898	17	44	13	55	67	88	0	1	
Office furniture and equipment	391	24,380	924	21,483	277	1,181	22	58	17	72	88	115	1	1	
Transportation equipment	392	8,955	340	7,891	102	434	8	21	6	26	32	42	0	0	
Stores equipment	393	169	6	149	2	В	0	0	0	0	1	1	0	٥	
Tools, shop and garage equipment	394	2,399	91	2,114	27	116	2	6	2	7	9	11	0	0	
Power operated equipment	396	276	10	243	3	13	0	1	0	1	1	1	0	0	
Communication equipment	397	4,657	177	4,104	53	226	4	11	3	14	17	22	0	0	
Miscellaneous equipment	398	3,195	121	2,815	36	155	3	8	2	9	12	15	0	0	
Subtotal - General Plant	389-399	63,410	2,404	55,877	721	3,071	58	150	45	187	230	300	1	3	
TOTAL UTILITY PLANT		1,156,099	43,462	1,010,130	13,931	59,337	1,296	3,340	878	4,160	4,153	6,675	29	81	8,
II. DEPRECIATION RESERVE															
Production plant	108.2	0	0	0	0	0	0	0	0	0	- 0	0	0	0	
Local storage plant	108.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains	108.52	141,447	5,489	127,580	1,341	5,711	50	128	84	160	525	257	1	1	
Mains - Direct Assignment	108.52Direct	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
Services	108.54	355,556	13,120	304,925	4,807	20,475	555	1,430	303	1,781	1,254	2,858	13	38	13
Meters	108.55	0	0	D	0	0	0	0	0	0	0	0	0	0	
Distribution other	108.58	0	0	0	0	0	0	0	0	0	Ö	0	0	0	
General Plant	108.8	32,722	1,241	28,835	372	1,585	30	77	23	96	119	155	1	2	
Total Depreciation Reserve	108	529,726	19,850	461,340	6,520	27,771	635	1,636	411	2,038	1,897	3,269	14	41	4
III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	0	0	0	0	0	0	0	0	0	0	0	0	0	
Construction work in progress (CWIP)	107	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		626,373	23,613	548,790	7,411	31,566	661	1,704	467	2,123	2,256	3,406	15	41	4
IV. WORKING CAPITAL															
Accounts receivable - Gas	131.11	44,624	696	35,603	997	5,914	173	352	89	370	141	288	1	0	
Materials and supplies	131.12	6,213	207	5,511	67	301	6	16	4	18	18	27	0	0	
Prepaid accounts, other current assets	131.13	3,397	113	3,013	37	165	3	9	2	10	10	15	0	0	
Gas, LNG In storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% Labor	131.16	(11,781)	(447)	(10,382)	(134)	(571)	(11)	(28)	(8)	(35)	(43)	(56)	(0)	(1)	
Accounts payable, other- 50% O&MxGas	131.17	(14,166)	(472)	(12,565)	(152)	(687)	(13)	(36)	(9)	(41)	(41)	(61)	(0)	(1)	
Customer deposits	131.18	(1,867)	(29)	(1,489)	(42)	(247)	(7)	(15)	(4)	(15)	(6)	(12)	(0)	Ó	
Accrued interest	131.19	(10,976)	(294)	(8,817)	(197)	(1,087)	(24)	(62)	(18)	(87)	(38)	(77)	(0)	(1)	
Accrued Taxes & Wages	131.2	(10,344)	(344)	(9,175)	(111)	(501)	(10)	(26)	(7)	(30)	(30)	(44)	(0)	(1)	
Total Working Capital	131	5,102	(569)	1,700	465	3,287	117	210	49	189	11	79	0	(2)	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3F: Allocation Results - Distribution-Customer Classification

Dollars in Thousands			Residential		Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS Int	terruptible	GTS/
Line FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	ion-Heat	Sales	
81 I. OPERATION & MAINTENANCE EXPENSE															
82 A. PRODUCTION EXPENSES															
83 1. Manufactured Gas Production Expenses															
84 Operation labor and expenses	701	0	0	0	0	0	0	0	0	0	0	0	0	0	
85 Boiler fuel	702	0	0	0	0	0	0	0	0	0	0	0	0	0	
86 Miscellaneous steam expenses	703	0	0	0	0	0	0	0	0	0	0	0	0	0	
87 Maintenance of structures	706	0	0	0	0	0	0	0	0	0	0	0	0	0	
88 Maintenance of boller plant equipment	707	0	0	0	0	0	0	0	0	0	0	0	0	0	
89 Maintenance of other production plant	708	0	0	0	0	0	0	0	0	0	0	0	0	0	
90 Operation supervision and engineering	710	0	0	0	0	0	0	0	0	0	0	0	0	0	
91 Other power expenses	712	0	0	0	0	0	0	0	0	0	0	٥	0	0	
92 Duplicate charges - Credit	734	٥	0	0	0	0	0	0	0	0	0	0	0	0	
93 Miscellaneous production expenses	735	0	0	0	0	0	0	0	0	0	0	0	0	0	
94 Maintenance supervision and engineering	740	0	0	0	0	0	0	0	0	0	0	0	0	0	
95 Maintenance of structures	741	0	0	0	0	0	0	0	0	0	0	0	0	0	
96 Maintenance of production equipment	742	0	0	0	0	0	0	0	0	0	0	0	0	0	
97 Subtotal - Manufactured Gas Production	701-743	0	0	0	0	0	0	0	0	0	0	0	0	0	
98 2. Other Gas Supply Expenses															
99 Natural gas city gate purchases	804	0	0	0	0	0	0	0	0	0	0	0	0	0	
100 Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	
101 Gas withdrawn from storage	808	0	0	0	0	0	0	0	0	0	0	0	0	0	
102 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	
103 LNG used for other utility operations	B12LNG	0	0	0	0	0	0	0	0	0	D	0	0	0	
104 Other gas supply expenses	813	0	0	0	0	0	0	0	0	0	0	0	0	0	
105 Subtotal - Production Expenses	701-813	0	0	0	0	0	0	0	0	0	0	0	0	0	
106 B. NATURAL GAS STORAGE, TERMINALING & PRO	CESSING EXPENSES														
107 Operation supervision and engineering	840	0	0	0	0	0	0	0	0	0	0	0	0	0	
108 Operation labor and expenses	841	0	0	0	0	0	0	0	0	0	0	0	0	0	
109 Rents	842	0	0	0	0	0	0	0	0	0	D	0	0	0	
110 Maintenance	843	0	0	0	0	0	0	0	0	0	0	ő	0	0	
111 Operation supervision and engineering	850	0	0	0	0	0	0	0	0	0	0	0	0	0	
112 Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3F: Allocation Results - Distribution-Customer Classification

Dollars in Thousands			Residential	Residential	Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS I	terruptible	GTS
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
D. DISTRIBUTION EXPENSES															
Operation supervision and engineering	870	1,305	49	1,150	15	63	1	3	1	4	5	6	0	0	
Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains and services expenses	874	3,410	126	2,924	46	196	5	14	3	17	12	27	0	0	
Measuring station expenses - General	875	0	0	. 0	0	0	0	0	0	0	0		n	0	
Measuring station expenses - Industrial	876	0	D	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - City gate	877	0	0	0	0	n	0	0	0	0	0	0	0	0	
Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	0	n	0	n	0	
Customer installation expenses	879	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer installation expenses - Parts and Labor Plan	879PLP	0	0	o o	0	n	0	0	D	0	0	0	0	0	
Other expenses	880	11,585	427	9,935	157	667	18	47	10	58	41	93	0	1	
Rents	881	5	0	4	0	007	0	0	0	0	0	93	0	0	
Maintenance supervision and engineering	885	194	7	171	2	9	0	0	0	1	1	4	0	0	
Maintenance of mains	887	12,860	499	11,599	122	519	5	12	8	15	48	23	0	•	
Maintenance of measuring station expenses - General	889	0	0	0	0	213	0	0	0	12		23	_	0	
Maintenance of measuring station expenses - Industrial		n	0	0	0	0	0	0	0	0	0	U	0	0	
Maintenance of measuring station expenses - City gate		n	0	0	0	0	0	0	0	0	0	U	•	0	
Maintenance of services	892	1,800	66	1,544	24	104	3	7	2	9	-		0	0	
Maintenance of meters and house regulators	893	1,500	0	1,344	0	104	0	0	0	•	6	14	0	0	
Subtotal - Distribution Expenses	870-893	31,158	1,176	27,327	366	1.559	32	83		0	0	0	0	0	
TOTAL OPERATION & MAINTENANCE EXPENSES	870-833	31,158	1,176	27,327	366	1,559	32	83	23	103	112	165	1	2	
TOTAL OF ENATION & MININT ENANCE EXPENSES		31,130	1,176	21,321	300	1,559	32	83	23	103	112	165	1	2	
II. CUSTOMER ACCOUNTS EXPENSES															
Supervision	901	0	0	0	0	0	0	0	0	n	0	0	0	0	
Meter reading expenses	902	0	0	0	0	0	0	0	n	0	n	0	0	0	
Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0	0	0	0	
Uncollectible accounts	904	16,495	287	15,637	81	465	3	21	0	0	0	0	0	0	
Uncollectible accounts in CRP	904CRP	0	0	0	0	0	0	0	0	0	0	- 0	0	0	
TOTAL CUSTOMER ACCOUNTS EXPENSES	_	16,495	287	15,637	81	465	3	21	0	0	.0	0	0	0	_
III CUSTOMER SERVICE & INCORMATIONAL EXPENSES															
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES		_													
Customer assistance expenses	908	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer assistance expenses - ELIRP	908CAP	0	0	0	0	0	0	0	0	0	0	0	0	0	
CRP Shortfall	480CRP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Senlor Discounts	480Sen	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSI	ES	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATION	NAL EVENIER	16,495	287	15,637	81	465	3	21	0	õ	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3F: Allocation Results - Distribution-Customer Classification

Dollars in Thousands			Residential	Residential	Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA		Interruptible	GTS/IT
Line FERC Account Description 149 IV. ADMINISTRATIVE & GENERAL EXPENSES	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
150 A. LABOR RELATED															
151 Administrative and general salaries	920	3,231	123	2.847	37	156	3		2	10	42	45			
152 Office supplies and expenses	920	5,071	192	4,468	58	246	5	8 12	2	10	12	15	0	0	18
153 Administrative expenses transferred - Credit	922	(5,496)	(208)	•			-		4	15	18	24	0	0	29
154 Outside services employed		(3,496)		(4,843)	(62)	(266)	(5)	(13)	(4)	(16)	(20)	(26)	(0)	(0)	(31)
, ,	923		14	327	4	18	0	1	0	1	1	2	0	0	2
155 Injuries and damages	925 926	1,435	54 977	1,265	16	70	1	3	1	4	5	7	0	0	8
156 Employee pensions and benefits		25,781		22,718	293	1,249	24	61	18	76	93	122	1	1	147
157 OPEB funding and expenses	999	5,929	225	5,225	67	287	5	14	4	17	21	28	0	D	208
158 Subtotal - Labor Related A&G		36,322	1,377	32,007	413	1,759	33	86	26	107	132	172	1	2	208
159 B. PLANT RELATED															
160 Property insurance	924	2,798	103	2,400	38	161	4	11	2	14	10	22	0	0	31
161 Subtotal - Plant Related A&G		2,798	103	2,400	38	161	4	11	2	14	10	22	D	0	31
162 C. OTHER A&G															
163 Regulatory commission expenses	928	5,157	138	4,143	92	511	12	29	9	41	18	36	0	0	128
164 Duplicate charges - Credit	929	0	0	0	0	0	0	0	0	0	0	0	0	0	0
165 General advertising expenses, miscellaneous	930	1,347	51	1,187	15	65	1	3	1	4	5	6	0	0	8
166 Rents	931	74	3	65	1	4	0	0	0	0	0	0	0	0	0
167 Subtotal - Other A&G	-	6,578	192	5,395	109	579	13	33	10	45	23	43	0	0	136
168 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		45,698	1,672	39,802	559	2,500	51	130	38	166	164	237	1	3	375
169 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		93,351	3,135	82,766	1,007	4,524	86	233	61	269	277	403	2	5	584
170 V. DEPRECIATION EXPENSE															
171 Depreciation expense	403	27,202	1,004	23,328	368	1,566	42	109	23	136	96	219	1	3	306
172 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173 TOTAL DEPRECIATION EXPENSE	-	27,202	1,004	23,328	368	1,566	42	109	23	136	96	219	1	3	306
174 VI. TAXES OTHER THAN INCOME TAXES															
175 Taxes other than income taxes	408	1,888	72	1,663	21	91	2	4	1	6	7	9	0	0	11
176 TOTAL EXPENSES		122,440	4,211	107,757	1,396	6,182	130	347	86	411	379	630	3	8	900

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3F: Allocation Results - Distribution-Customer Classification

Dollars in Thousands			B. 11 at 1	B :1 ::1											
ine FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Non-Heat	Commercial	Industrial	Industrial		Municipal	PHA	PHA		Interruptible	GTS/IT
77 VII. REVENUES	ACCOUNT CODE	IOIAI	Non-near	пеат	Non-neat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
.78 Distribution Revenue	480-483	107,664	1,637	85,279	2,475	14,733	434	880	225	940	242	-4-		_	_
.79 GCR Revenue	480-483GCR	0	1,037	05,275	2,4/3	14,733		0	0	940	342	717	4	0	0
.80 Interruptible Gas Revenue	480-483Int	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81 USEC Revenue	480-483USC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82 REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83 Forfelted discounts	487	4,995	90	4,898	1	6	0	0	0	0	0	0	0	0	0
84 Miscellaneous service revenue	488	767	12	612	17	102	3	6	2	6	2	5	0	0	0
85 GTS/IT Revenue	489	0	0	012	0	0	0	0	0	0	0	5	0	0	0
86 Other gas revenue	495	0	0	0	0	0	0	0	0	0	0	0	0	0	C
87 Revenue Adjustments	495Adj	0	0	0	. 0	0	0	0	0	0	0	-	0	0	0
B8 Subtotal - Gas Revenues	455/40)	113,426	1,739	90,788	2,494	14,841	437	886	226	946	344	722	0 4	0	0
OD Bill and decrease Building			_												
89 Bill paid turn ons & dlg ups	903Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Customer installation expenses	879Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	C
91 Subtotal - Other operating revenues		0	0	0	0	0	0	0	0	0	0	0	.0	0	0
92 TOTAL OPERATING REVENUES		113,426	1,739	90,788	2,494	14,841	437	886	226	946	344	722	4	0	0
93 Non-operating rental income	418	85	2	68	2	8	0	0	0	1	0	1	0	0	2
94 Interest and dividend Income	419	1,030	28	828	18	102	2	6	2	8	4	7	0	0	26
Miscellaneous non-operating income	421	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96 Total Non-Operating Income	>=	1,115	30	896	20	110	2	6	2	9	4	8	0	0	28
97 TOTAL REVENUE		114,541	1,768	91,684	2,514	14,951	440	893	228	955	348	730	4	0	28
98 Income Before Interest and Surplus		(7,899)	(2,442)	(16,073)	1,118	8,769	310	545	142	544	(31)	99	1	(7)	(873)
99 Interest on long-term debt	427	25,194	674	20,239	452	2,494	56	143	42	201	86	177	1	1	627
O Amortization of debt discount	428	2,228	60	1,790	40	221	5	13	4	18	8	16	0	0	55
01 Amortization of premium on debt	429	(4,799)	(128)	(3,855)	(86)	(475)	(11)	(27)	(8)	(38)	(16)	(34)	(0)	(0)	(119)
O2 Other interest expense	431	1,942	52	1,560	35	192	4	11	3	15	7	14	Ö	Ó	48
D3 AFUDC	432	(471)	(13)	(379)	(8)	(47)	(1)	(3)	(1)	(4)	(2)	(3)	(0)	(0)	(12)
04 Surplus Requirement	499	30,749	823	24,702	552	3,044	69	174	51	245	105	216	1	2	765
05 Total Interest & Surplus	_	54,843	1,468	44,057	984	5,429	122	311	92	437	188	386	1	3	1,365
06 Appropriations of retained earnings	436	9,225	247	7,411	165	913	21	52	15	73	32	65	0	0	230
77 Total Interest & Surplus, Other		64,067	1,715	51,467	1,149	6,342	143	363	107	510	220	451	2	3	1,595
D8 Over (Under) Total Requirements		(71.966)	(4.157)	(67.540)	(32)	2.427	167	182	35	33	(251)	(351)	(1)	(11)	(2.467)
09 Tariff Revenue Requirements		179,630	5,794	152,819	2,507	12,306	268	698	189	906	593	1,068	4	11	2,467

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3G: Allocation Results - Onsite-Customer Classification

Dollars In Thousands			Residential	Residential		Commercial	Industrial		Municipal	Municipal	PHA	PHA		terruptible	GTS
re FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
I. GAS PLANT IN SERVICE															
A. INTANGIBLE PLANT	301-303														
B. PRODUCTION PLANT															
Land and land rights	304	0	0	0	0	0	0	0	0	0	0	0	0	0	
Structures and improvements	305	0	0	0	0	0	0	0	0	0	0	0	0	0	
Boiler plant equipment	306	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other power equipment	307	0	0	0	0	0	0	0	0	0	0	0	0	0	
LPG equipment	311	0	0	0	0	0	0	0	0	0	0	0	0	0	
Purification equipment	317	0	0	0	0	0	0	0	0	0	0	0	0	0	
Residual refining equipment	318	0	0	0	0	0	0	0	0	٥	0	0	0	0	
1 Gas mixing equipment	319	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Other equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Subtotal - Production Plant	304-347	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 C. STORAGE AND PROCESSING PLANT															
5 Land and land rights	360	0	0	0	0	0	0	0	0	٥	0	0	0	0	
Structures and improvements	361	0	0	0	0	0	0	0	0	0	0	0	ō	0	
Gas holders	362	0	0	0	0	0	0	0	0	ō	0	0	ō	0	
Purification equipment	363	0	0	0	0	0	0	0	0	0	0	0	0	0	
Liquefaction equipment	363.1	0	0	0	0	0	0	0	0	0	Ď	0	0	0	
Vaporizing equipment	363.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
L Compressor equipment	363.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring and regulating equipment	363.4	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Other equipment	363.5	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Storage and Processing Plant	360-364	0	0	0	0	0	0	0	0	0	0	0	0	0	
D. TRANSMISSION PLANT	365-371														
E. DISTRIBUTION PLANT															
Land and land rights	374	0	0	0	0	0	0	0	0	0	0	0	0	0	
Structures and Improvements	375	0	0	0	0	0	0	0	0	0	ō	0	ō	0	
Mains	376	0	0	0	0	0	0	0	0	0	D	0	0	0	
Mains - Direct Assignment	376Direct	0	0	0	0	0	0	0	D	0	0	0	0	0	
. Compressor station equipment	377	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station equipment - General	378	0	0	0	0	0	0	0	0	0	0	0	0	0	
Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters	381	75,453	2,384	55,411	2,752	11,723	153	395	173	492	228	790	2	3	
Meter installations	382	94,565	2,988	69,447	3,449	14,692	192	495	217	617	286	990	3	4	1
House regulators	383	2,202	90	2,103	0	0	0	0	0	0	9	0	0	0	
House regulator Installations	384	4,142	170	3,955	0	0	0	0	0	0	16	0	ō	0	
Measuring station equipment - Industrial	385	0	0	. 0	0	0	0	0	0	0	0	0	ō	0	
Other equipment	387	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Distribution Plant	374-387	176,362	5,633	130,916	6,202	26,415	346	891	391	1,110	538	1,780	- 5	7	2,

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3G: Allocation Results - Onsite-Customer Classification

Dollars in Thousands		a .	Residential	Residential	Commercial		Industrial	Industrial		Municipal	PHA	PHA		Interruptible	GTS/
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT															
Land and land rights	389	1,648	52	1,314	43	189	7	18	3	8	5	10	0	0	
Structures and improvements	390	36,806	1,165	29,346	952	4,210	155	391	57	172	101	231	1	0	:
Office furniture and equipment	391	48,378	1,531	38,573	1,251	5,533	204	514	75	226	133	303	1	0	3
Transportation equipment	392	17,771	562	14,169	460	2,033	75	189	27	83	49	111	0	0	
Stores equipment	393	335	11	267	9	38	1	4	1	2	1	2	0	0	
Tools, shop and garage equipment	394	4,761	151	3,796	123	545	20	51	7	22	13	30	0	0	
Power operated equipment	396	548	17	437	14	63	2	6	1	3	2	3	0	0	
Communication equipment	397	9,241	292	7,368	239	1,057	39	98	14	43	25	58	0	0	
Miscellaneous equipment	398	6,340	201	5,055	164	725	27	67	10	30	17	40	0	0	
Subtotal - General Plant	389-399	125,828	3,982	100,327	3,254	14,392	531	1,338	195	587	346	789	3	0	
TOTAL UTILITY PLANT		302,190	9,615	231,243	9,455	40,807	877	2,228	585	1,696	884	2,569	8	7	2,21
II. DEPRECIATION RESERVE															
Production plant	108.2	٥	0	0	0	0	0	0	0	0	D	0	0	0	
Local storage plant	108.3	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains	108.52	0	٥	0	0	0	0	0	0	0	0	0	0	0	
Mains - Direct Assignment	108.52Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
Services	108.54	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters	108.55	39,464	1,247	28,981	1,439	6,131	80	207	91	258	119	413	1	2	4
Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	-125	0	0	7.
General Plant	108.8	64,934	2,055	51,773	1.679	7,427	274	690	100	303	178	407	2	0	
Total Depreciation Reserve	108	104,397	3,302	80,755	3,119	13,558	354	897	191	560	298	820	3	2	53
III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	D	0	0	0	0	0	0	0	0	0	0	0	0	
Construction work in progress (CWIP)	107	0	0	0	0	0	0		0	0	0	0	0	0	
Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		197,793	6,313	150,488	6,337	27,249	522	1,331	394	1,136	586	1,749	6	6	1,67
IV. WORKING CAPITAL															
Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	
Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% Labor	131,16	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% O&MxGas	131,17	٥	0	0	0	0	0	0	0	0	0	0	0	0	
Customer deposits	131.18	0	0	0	0	0	0	0	0	Ď	0	0	0	0	
Accrued interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued Taxes & Wages	131.2	٥	0	0	0	0	0	0	0	0	0	0	0	0	
Total Working Capital	131	0	0	0	0	0	0	0	0	0	0	0	0	0	
V. TOTAL RATE BASE		197,793	6,313	150,488											

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3G: Allocation Results - Onsite-Customer Classification

Dollars in Thousands			Residential	Residential	Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA		nterruptible	GTS,
re FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
1 I. OPERATION & MAINTENANCE EXPENSE															
2 A. PRODUCTION EXPENSES 3 1. Manufactured Gas Production Expenses															
•	704	0		_	1	_	_	_	_	_					
4 Operation labor and expenses 5 Boller fuel	701 702	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Miscellaneous steam expenses	702 703	U	0	0	0	0	0	0	0	0	0	0	0	0	
7 Maintenance of structures		0	0	U	0	0	0	0	0	0	0	0	0	0	
	706	U	0	U	U	0	0	0	0	0	0	0	0	0	
	707 708	0	0	0	U	0	0	0	0	0	0	0	0	0	
		U	0	0	U	0	0	0	0	0	0	0	0	0	
O Operation supervision and engineering	710	U	•	0	U	0	0	0	0	0	0	0	0	0	
1 Other power expenses	712	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Duplicate charges - Credit	734	Ü	0	0	0	0	D	0	٥	0	0	0	0	0	
Miscellaneous production expenses	735	U	0	0	0	0	0	0	0	0	0	0	0	0	
4 Maintenance supervision and engineering	740	U	0	0	0	0	0	0	0	0	0	0	0	0	
5 Maintenance of structures	741	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Maintenance of production equipment	742	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Subtotal - Manufactured Gas Production	701-743	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 2. Other Gas Supply Expenses															
9 Natural gas city gate purchases	804	0	0	0	0	0	0	0	0	0	0	0	0	0	
O Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Gas withdrawn from storage	808	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
2 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 LNG used for other utility operations	812LNG	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Other gas supply expenses	813	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Subtotal - Production Expenses	701-813	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 B. NATURAL GAS STORAGE, TERMINALING & PRO	ESSING EXPENSES														
7 Operation supervision and engineering	840	0	0	٥	0	0	0	0	0	D	0	n	0	0	
8 Operation labor and expenses	841	0	0	0	0	0	0	a	0	0	0	n	0	0	
9 Rents	842	0	0	0	0	0	0	0	0	0	Ď	0	0	0	
0 Maintenance	843	٥	D	0	٥	0	o	0	0	0	0	n	0	0	
1 Operation supervision and engineering	850	0	ō	0	0	0	0	0	0	0	0	0	0	0	
2 Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3G: Allocation Results - Onsite-Customer Classification

Dollars in Thousands FERC Account Description	Account Code	Total	Residential Non-Heat	Residential	Commercial		Industrial	Industrial		Municipal	PHA	PHA		nterruptible	GTS
PERC ACCOUNT DESCRIPTION	Account Code	IOTAI	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
D. DISTRIBUTION EXPENSES															
Operation supervision and engineering	870	211	7	168	5	24	1	2	0	1	1	1	0	0	
Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains and services expenses	874	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - General	875	0	0	0	0	0	0	0	0	0	0	D	0	0	
Measuring station expenses - Industrial	876	D	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meter and house regulator expenses	878	18,417	595	13,839	656	2,792	37	94	41	117	57	188	1	0	
Customer installation expenses	879	5,642	181	4,196	208	888	12	30	13	37	17	60	0	0	
Customer installation expenses - Parts and Labor Plan	879PLP	3,746	155	3,591	0	0	0	0	0	0	0	0	0	0	
Other expenses	880	1,350	43	1,002	47	202	3	7	3	8	4	14	0	0	
Rents	881	1	0	1	0	0	0	0	0	0	0	0	ō	0	
Maintenance supervision and engineering	885	31	1	25	1	4	0	٥	0	0	0	0	0	0	
Maintenance of mains	887	0	0	0	0	0	0	0	D	0	0	0	0	0	
Maintenance of measuring station expenses - General	889	0	0	0	0	0	0	0	0	0	0	0	n	0	
Maintenance of measuring station expenses - Industrial		0	0	0	ō	0	0	0	0	0	n	0	0	0	
Maintenance of measuring station expenses - City gate		٥	0	0	0	0	0	0	n	0	D	0	0	0	
Maintenance of services	892	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of meters and house regulators	893	3,810	123	2,863	136	578	8	19	9	24	12	39	0	0	
Subtotal - Distribution Expenses	870-893	33,208	1,104	25,685	1.053	4,488	59	153	66	188	91	302	1	0	_
TOTAL OPERATION & MAINTENANCE EXPENSES	_	33,208	1,104	25,685	1,053	4,488	59	153	66	188	91	302	1	0	
II. CUSTOMER ACCOUNTS EXPENSES															
Supervision	901	1,109	32	926	23	109	2	4	1	4	3	3	0	0	
Meter reading expenses	902	785	22	666	12	64	1	3	1	4	3	3	0	0	
Customer records and collection expenses	903	26,657	776	22,247	550	2,627	43	94	28	101	75	79	1	0	
Uncollectible accounts	904	0	0	0	0	2,027	0	0	0	0	,0	0	0	0	
Uncollectible accounts in CRP	904CRP	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTS EXPENSES		28,551	830	23,839	584	2,800	46	101	31	109	81	85	1	0	_
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
Customer assistance expenses	908	1,617	57	1,321	7	30	55	141	0	1	3	1	0	0	
Customer assistance expenses - ELIRP	908CAP	0	0	0	Ó	0	0	0	0	Ô	0	n	0	0	
CRP Shortfall	480CRP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Senior Discounts	480Sen	0	0	o o	ő	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSI	_	1,617	57	1,321	7	30	55	141	0	1	3	1	0	0	_
TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATION	NAI FYPENSES	30,168	887	25,159	592	2,831	101	242	31	110	84	87	1	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3G: Allocation Results - Onsite-Customer Classification

Dollars in Thousands			Residential	Residential	Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA		Interruptible	GTS/
PERC Account Description 19 IV. ADMINISTRATIVE & GENERAL EXPENSES	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
50 A. LABOR RELATED															
51 Administrative and general salarles	920	6,412	203	5,112	166	733	27						_		
52 Office supplies and expenses	921	10,062	318	8.023	260	1,151	27	68	10	30	18	40	0	0	
.53 Administrative expenses transferred - Credit	922	(10,906)	(345)	(8,696)	(282)	(1,247)	42 (46)	107 (116)	16 (17)	47	28	63	0	0	
54 Outside services employed	923	737	23	588	19	(1,247)	(46)	(TTP)		(51)	(30)	(68)	(0)	(0)	(7
.55 Injuries and damages	925	2.848	90	2,271	74	326	12	_	1	3	2	5	0	0	
156 Employee pensions and benefits	926	51,159	1,619	40,791	1,323	5,851	216	30 544	4	13	8	18	0	0	_
LS7 OPEB funding and expenses	999	11,765	372	9.381	304	1,346	50	125	79 18	239 55	141	321	1	0	3.
LSB Subtotal - Labor Related A&G	-	72,077	2,281	57,469	1,864	8,244	304	766	111	336	32 198	74 452	2	0	49
LS9 B. PLANT RELATED															
L60 Property Insurance	924	452	14	335	16	68	1	2	1	3	1	5	0	0	5
.61 Subtotal - Plant Related A&G		452	14	335	16	68	1	2	1	3	1	5	0	0	5
L62 C. OTHER A&G															
L63 Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	(
.64 Duplicate charges - Credit	929	0	0	0	0	0	0	0	0	0	0	0	0	0	·
.65 General advertising expenses, miscellaneous	930	2,673	85	2,131	69	306	11	28	4	12	7	17	0	0	
.66 Rents	931	147	5	117	4	17	1	2	0	1	0	1	0	0	(
.67 Subtotal - Other A&G	25	2,819	89	2,248	73	322	12	30	4	13	8	18	0	0	- 5
.68 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		75,348	2,385	60,052	1,953	8,634	317	798	117	352	207	474	2	0	57
.69 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		138,723	4,376	110,897	3,598	15,952	477	1,193	214	650	382	863	4	٥	117
.70 V. DEPRECIATION EXPENSE															
.71 Depreciation expense	403	4,390	140	3,259	154	658	9	22	10	28	13	44	0	0	5
.72 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
.73 TOTAL DEPRECIATION EXPENSE		4,390	140	3,259	154	658	9	22	10	28	13	44	0	0	53
.74 VI. TAXES OTHER THAN INCOME TAXES															
.75 Taxes other than income taxes	408	3,746	119	2,987	97	428	16	40	6	17	10	23	0	0	9
		٠,. ١٠		2,507	3,		20	40		***	10	23	U	U	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3G: Allocation Results - Onsite-Customer Classification

Dollars in Thousands			Residential	Residential	Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/I
ne FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
77 VII. REVENUES															
8 Distribution Revenue	480-483	177,687	2,701	140,742	4,085	24,315	717	1,453	371	1,551	564	1,183	6	0	
GCR Revenue	480-483GCR	0	0	0	0	0	0	0	0	0	0	0	٥	0	
Interruptible Gas Revenue	480-483Int	0	0	0	0	0	0	0	0	0	0	0	0	0	
L USEC Revenue	480-483USC	0	0	0	0	0	0	0	0	0	0	0	0	0	
REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forfeited discounts	487	0	0	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous service revenue	488	0	0	0	0	0	0	0	0	0	0	0	0	0	
GTS/IT Revenue	489	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other gas revenue	495	0	0	0	0	0	0	0	0	0	0	0	0	0	
Revenue Adjustments	495Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Gas Revenues	_	177,687	2,701	140,742	4,085	24,315	717	1,453	371	1,551	564	1,183	6	0	
Bill paid turn ons & dlg ups	903Rev	1,883	73	1,698	18	76	1	2	1	2	7	3	0	0	
Customer installation expenses	879Rev	6,382	263	6,119	0	0	0	0	0	0	0	0	0	0	
Subtotal - Other operating revenues		8,265	336	7,817	18	76	1	2	1	2	7	3	0	0	
TOTAL OPERATING REVENUES		185,952	3,037	148,559	4,103	24,391	717	1,454	372	1,553	571	1,186	6	0	
Non-operating rental income	418	27	1	22	0	3	0	0	0	0	0	0	0	0	
Interest and dividend Income	419	332	9	267	6	33	1	2	1	3	1	2	0	0	
Miscellaneous non-operating income	421	0	. 0	0	0	0	0	0	0	0	0	0	0	0	
Total Non-Operating Income	-	360	10	289	6	36	1	2	1	3	1	3	0	0	
TOTAL REVENUE		186,312	3,047	148,848	4,110	24,427	718	1,456	372	1,556	572	1,189	6	0	1
Income Before Interest and Surplus		39,452	(1,588)	31,706	261	7,388	217	201	143	860	167	258	2	(1)	(16
Interest on long-term debt	427	8,130	218	6,531	146	805	18	46	14	65	28	57	0	0	20
Amortization of debt discount	428	719	19	578	13	71	2	4	1	6	2	5	0	0	:
Amortization of premium on debt	429	(1,549)	(41)	(1,244)	(28)	(153)	(3)	(9)	(E)	(12)	(5)	(11)	(0)	(0)	(3
Other interest expense	431	627	17	503	11	62	1	4	1	5	2	4	0	0	:
AFUDC	432	(152)	(4)	(122)	(3)	(15)	(0)	(1)	(0)	(1)	(1)	(1)	(0)	(0)	(
Surplus Requirement	499	9,923	266	7,972	178	982	22	56	17	79	34	70	0	1	2
Total Interest & Surplus		17,698	474	14,218	317	1,752	40	100	30	141	61	125	0	1	44
Appropriations of retained earnings	436	2,977	80	2,391	53	295	7	17	5	24	10	21	0	0	7
Total Interest & Surplus, Other		20,675	554	16,609	371	2,047	46	117	35	165	71	145	0	1	51
Over (Under) Total Requirements		18.777	(2.142)	<u>15.097</u>	(110)	5.341	<u>170</u>	<u>84</u>	108	696	96	113	2	(2)	(677

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3H: Allocation Results - USEC-Customer Classification

Dollars In Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA		terruptible	GTS/
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
I. GAS PLANT IN SERVICE															
A. INTANGIBLE PLANT	301-303														
B. PRODUCTION PLANT															
Land and land rights	304	0	0	0	0	0	0	0	٥	0	0	0	0	0	
Structures and improvements	305	0	٥	0	0	0	0	0	٥	0	0	0	0	0	
Boiler plant equipment	306	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other power equipment	307	0	D	0	0	0	0	0	0	0	0	0	0	0	
LPG equipment	311	0	0	0	0	0	0	0	0	0	0	0	0	0	
Purification equipment	317	0	0	0	0	0	0	0	D	0	0	0	0	0	
Residual refining equipment	318	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas mixing equipment	319	0	0	0	0	0	0	0	٥	0	0	0	0	0	
Other equipment	320	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Production Plant	304-347	0	0	0	0	0	0	0	0	0	0	0	0	0	
C, STORAGE AND PROCESSING PLANT															
Land and land rights	360	0	0	0	0	0	0	0	٥	0	0	0	0	0	
Structures and improvements	361	0	0	0	ō	0	0	0	٥	ō	0	0	0	0	
Gas holders	362	0	0	0	0	0	0	0	0	o	0	0	0	0	
Purification equipment	363	0	0	0	0	0	0	0	ō	o	Ö	0	0	0	
Liquefaction equipment	363.1	0	0	0	0	0	0	0	0	0	D	0	0	0	
Vaporizing equipment	363.2	0	0	0	0	ō	0	0	0	0	0	0	0	0	
Compressor equipment	363.3	0	0	0	0	0	0	0	0	o	0	D	0	0	
Measuring and regulating equipment	363.4	0	0	0	0	0	0	0	ō	0	D	0	0	0	
Other equipment	363.5	0	0	0	0	. 0	0	0	Ö	0	ō	0	0	0	
Subtotal - Storage and Processing Plant	360-364	0	0	0	0	0	0	0	0	0	0	0	0	ō	
D. TRANSMISSION PLANT	365-371														
E. DISTRIBUTION PLANT															
Land and land rights	374	0	0	0	0	0	0	0	0	0	0	0	0	0	
Structures and improvements	375	0	0	0	0	0	0	0	0	0	0	0	ō	0	
Mains	376	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains - Direct Assignment	376Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
Compressor station equipment	377	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station equipment - General	378	0	0	0	0	0	0	0	0	٥	0	0	0	0	
Services	380	0	0	0	0	0	0	0	0	0	0	0	ō	0	
Meters	381	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meter installations	382	0	0	0	0	0	0	0	0	0	ō	0	0	0	
House regulators	383	0	0	0	0	0	0	0	0	0	0	0	ō	0	
House regulator installations	384	0	0	0	0	0	0	0	0	0	o	0	ō	0	
Measuring station equipment - Industrial	385	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other equipment	387	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Distribution Plant	374-387	0	0	0	0	0	0	0	0	0	0	0	0	0	_

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-3H: Allocation Results - USEC-Customer Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	,	Municipal	PHA	PHA		Interruptible	GTS
e FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
F. GENERAL PLANT															
2 Land and land rights	389	0	0	0	0	0	0	0	0	0	0	0	0	0	
Structures and improvements	390	0	0	0	0	0	0	0	0	0	0	٥	0	0	
Office furniture and equipment	391	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transportation equipment	392	0	0	0	0	0	0	0	0	0	0	0	0	0	
S Stores equipment	393	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	0	0	0	0	0	
Power operated equipment	396	0	0	0	0	0	0	0	0	0	0	٥	0	0	
Communication equipment	397	0	0	0	0	0	٥	0	0	0	0	0	0	0	
Miscellaneous equipment	398	0	0	0	0	0	0	0	0	0	0	0	0	0	
L Subtotal - General Plant	389-399	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 TOTAL UTILITY PLANT	=	0	0	0	0	0	0	0	0	0	0	0	0	0	
II. DEPRECIATION RESERVE															
Production plant	108.2	0	0	0	0	0	0	0	0	0	0	0	0	0	
Local storage plant	108.3	0	D	0	0	0	0	0	0	0	0	0	0	0	
Mains	108.52	0	0	0	0	0	0	0	٥	0	0	0	0	0	
Mains - Direct Assignment	108.52Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	
Services	108.54	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters	108.55	0	D	0	0	0	0	0	0	0	0	0	0	0	
Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant	108.8	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Depreciation Reserve	108	0	0	0	0	0	0	0		0	0	0	0	0	
B III. OTHER RATE BASE ITEMS															
Completed construction - Unclassified	106	0	0	0	0	0	0	0	0	0	0	0	0	0	
Construction work in progress (CWIP)	107	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Other Rate Base Items	_	0	0	0	0	0	0	0		0	0	0	0	0	
TOTAL RATE BASE (Excl. Working Capital)		0	0	0	0	0	0	0	0	٥	٥	0	0	0	
IV. WORKING CAPITAL															
Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	
Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	0	0	0	0	ō	
Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued Interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued Taxes & Wages	131.2	ō	0	o	0	0	0	0		0	0	0	0	0	
Total Working Capital	131	0	0	0	0	0	0	0		0	0	0	0	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3H: Allocation Results - USEC-Customer Classification

Part	-															
13 1. OPERATION & MAINTENANCE EXPENSE																GTS/IT
12 A. PRODUCTION EXPENSES 1 1. Maintenance of severe sever		Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
183 1. Manufactured Gas Production Expenses 701 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
A4 Operation labor and expenses																
SE Boller Lue			_		_	_	_	_	_							
86 Miscellaneous steam expenses 703 0			0	•	-	0	0	•	-		-	-	0	-	-	•
87 Maintenance of structures 706 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•	•	0	0	0	_	_	•	_	0	0	•	-
88 Maintenance of bother production plant 707 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0	0	0	0	0	•	-	•	0	0	0	0
89 Maintenance of other production plant 708 0 0 0 0 0 0 0 0 0			0	•	0	0	0	0	0	•		•	0	0	0	-
90 Operation supervision and engineering 710 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•	0	0	0	0		_	0	•	0	0	0	0
91. Other power expenses 712 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	•		0	·	0	0	0	0	_	•	0	0	0	0	0	0
92 Duplicate charges - Credit 734 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•	0	0	0	0	0	0	0	0	0	0	0	0
93 Miscellaneous production expenses 735 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance supervision and engineering			0	0	0	0	0	0	-	•		•	0	0	0	0
95 Maintenance of structures 741 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	D	0	0	0	0	0	0
96 Maintenance of production equipment 742 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
97 Subtotal - Manufactured Gas Production 701-743 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	٥	0	0	0	0	0	0	0	0	0	0
98 2. Other Gas Supply Expenses 99 Natural gas city gate purchases 804 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0	0	0	0	0	0	0	0	0	0	0	0
99 Natural gas city gate purchases 804 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	97 Subtotal - Manufactured Gas Production	701-743	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Purchased gas expenses 807 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	98 2. Other Gas Supply Expenses															
101 Gas withdrawn from storage 808 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99 Natural gas city gate purchases	804	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Gas used for other utility operations 812 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 Purchased gas expenses	807	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 LNG used for other utility operations 812LNG 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	101 Gas withdrawn from storage	808	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Other gas supply expenses 813 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	102 Gas used for other utility operations	812	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Subtotal - Production Expenses 701-813 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	103 LNG used for other utility operations	812LNG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES 107 Operation supervision and engineering 840 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	104 Other gas supply expenses	813	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Operation supervision and engineering 840 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	105 Subtotal - Production Expenses	701-813	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Operation supervision and engineering 840 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	106 B. NATURAL GAS STORAGE, TERMINALING & PR	ROCESSING EXPENSES														
108 Operation labor and expenses 841 0			0	0	0	0	0	0	0	0	0	0	n	n	n	n
109 Rents 842 0 <td< td=""><td></td><td></td><td>0</td><td>0</td><td>ō</td><td>o</td><td>0</td><td>-</td><td>-</td><td></td><td>_</td><td></td><td>n</td><td>_</td><td>•</td><td>•</td></td<>			0	0	ō	o	0	-	-		_		n	_	•	•
110 Maintenance 843 0 </td <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>-</td> <td></td> <td>-</td> <td></td> <td>0</td> <td></td> <td>•</td> <td>•</td>			0	0	0	0	0	0	-		-		0		•	•
111 Operation supervision and engineering 850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	110 Maintenance		0	0	0	0	0	٥	-	-	_	_	٥	•	0	•
			0	0	ō	0	0	0	-	_		71000	•		0	-
	112 Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3H: Allocation Results - USEC-Customer Classification

Dollars in Thousands		=	Residential	Residential		Commercial	Industrial	Industrial		Municipal	PHA	PHA		nterruptible	GTS/
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
D. DISTRIBUTION EXPENSES															
Operation supervision and engineering	870	0	0	0	0	0	0	0	0	0	D	0	0	0	
Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mains and services expenses	874	٥	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - General	875	0	0	0	0	0	0	0	٥	0	0	0	0	0	
Measuring station expenses - Industrial	876	0	0	0	0	0	0	0	0	0	0	0	0	0	
Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meter and house regulator expenses	878	0	0	0	0	0	0	0	D	0	0	0	0	0	
Customer installation expenses	879	0	0	0	0	0	0	0	0	0	0	٥	0	0	
Customer installation expenses - Parts and Labor Plan	879PLP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other expenses	880	0	0	0	0	0	0	0	0	0	0	0	0	0	
Rents	881	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance supervision and engineering	885	0	0	0	0	0	0	0	0	0	0	٥	0	0	
Maintenance of mains	887	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of measuring station expenses - General	889	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of measuring station expenses - industrial	890	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of measuring station expenses - City gate		0	0	0	0	0	0	0	0	0	0	0	0	0	
Maintenance of services	892	0	0	0	0	0	0	٥	0	0	D	0	0	0	
Maintenance of meters and house regulators	893	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - Distribution Expenses	870-893	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OPERATION & MAINTENANCE EXPENSES	·	0	0	0	0	0	0	0	0	0	D	0	0	0	
II. CUSTOMER ACCOUNTS EXPENSES															
Supervision	901	0	0	0	0	0	0	٥	D	D	0	n	0	0	
Meter reading expenses	902	0	0	0	0	0	0	0	0	0	0	n	0	0	
Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0	n	0	0	
Uncollectible accounts	904	0	0	0	0	0	0	0	0	0	0	٥	0	0	
Uncollectible accounts in CRP	904CRP	10,461	93	7,509	323	1.988	60	120	41	180	37	110	1	0	
TOTAL CUSTOMER ACCOUNTS EXPENSES	_	10,461	93	7,509	323	1,988	60	120	41	180	37	110	1	0	
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
Customer assistance expenses	908	0	0	0	0	0	0	0	0	0	0	٥	0	0	
Customer assistance expenses - ELIRP	908CAP	3,859	34	2,771	119	734	22	44	15	66	14	41	0	0	
CRP Shortfall	480CRP	36,351	322	26,096	1,117	6,910	210	416	142	625	128	382	5	0	
Senior Discounts	480Sen	2,789	25	2,002	86	530	16	32	11	48	10	29	ő	0	
TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENS	_	42,999	381	30,868	1,321	8,173	248	492	168	739	151	452	6	0	
TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIO	NAL EXPENSES	53,460	473	38,377	1,644	10,161	309	612	209	919	188	562	7	0	

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3H: Allocation Results - USEC-Customer Classification

Dollars in Thousands			Residential		Commercial		Industrial	Industrial	Municipal	Municipal	PHA	PHA		nterruptible	GTS/I
ine FERC Account Description 49 IV. ADMINISTRATIVE & GENERAL EXPENSES	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
149 IV. ADMINISTRATIVE & GENERAL EXPENSES															
151 Administrative and general salaries	920	0	0	0	0	0	0			•		_	_	_	
152 Office supplies and expenses	921	0	0	0	0	0	0	0	0	0	0	0	0	0	
153 Administrative expenses transferred - Credit	922	0	0	0	0	0	0	0	0	0	0	0	0	0	(
154 Outside services employed	923	0	0	0	0	0	0	0	0	0	0	0	0	0	(
155 Injuries and damages	925	٥	0	0	0	0	0	0	0	0	0	0	0	0	(
156 Employee pensions and benefits	926	0	0	0	0	0	0	0	0	0	0	0	0	0	(
157 OPEB funding and expenses	999	0	0	. 0	- 0	0	0	0	0	0	0	0	0	-	(
158 Subtotal - Labor Related A&G		0	0	0	0	0	0	0	0	0	0	0	0	0	
159 B. PLANT RELATED															
160 Property insurance	924	0	0	0	0	0	0	0	0	0	0	0	0	0	C
161 Subtotal - Plant Related A&G	()=	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162 C. OTHER A&G															
163 Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	
164 Duplicate charges - Credit	929	0	0	0	0	0	0	0	0	0	0	0	0	0	(
165 General advertising expenses, miscellaneous	930	0	0	0	0	0	0	0	0	0	0	0	0	0	
166 Rents	931	0	0	0	0	0	0	0	0	0	0	0	0	0	
167 Subtotal - Other A&G	_	0	0	0	0	0	0	0	0	0	0	0	0	0	0
168 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	
169 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		53,460	473	38,377	1,644	10,161	309	612	209	919	188	562	7	0	0
170 V. DEPRECIATION EXPENSE															
171 Depreciation expense	403	0	0	0	0	0	0	0	0	0	0	0	0	0	C
172 Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173 TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	c
174 VI. TAXES OTHER THAN INCOME TAXES															
175 Taxes other than income taxes	408	٥	0	0	0	0	0	0	0	0	0	0	0	0	0
176 TOTAL EXPENSES		53,460	473	38,377	1,644	10,161	309	612	209	919	188	562	7	0	0

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3H: Allocation Results - USEC-Customer Classification

Dollars in Thousands			Residential	Residential		Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS Int	erruptible	GTS/I
FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
7 VII. REVENUES															
B Distribution Revenue	480-483	0	0	0	0	0	0	0	0	0	0	0	0	0	
GCR Revenue	480-483GCR	0	0	0	0	0	0	0	0	0	D	0	0	0	
) Interruptible Gas Revenue	480-483int	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 USEC Revenue	480-483USC	53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	0	
2 REC Revenue	480-483REC	٥	0	0	0	0	0	0	0	0	0	0	0	0	
3 Forfeited discounts	487	0	0	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous service revenue	488	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 GTS/IT Revenue	489	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Other gas revenue	495	D	0	0	0	0	0	0	0	0	0	0	0	0	
7 Revenue Adjustments	495Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	
B Subtotal - Gas Revenues	_	53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	0	
9 Bill paid turn ons & dig ups	903Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer installation expenses	879Rev	0	0	0	D	0	0	0	0	0	0	٥	0	0	
1 Subtotal - Other operating revenues	-	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 TOTAL OPERATING REVENUES		53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	.7	0	
Non-operating rental income	418	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Interest and dividend income	419	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Miscellaneous non-operating income	421	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Total Non-Operating Income		0	0	0	0	0	0	0	0	0	0	0	0	0	
7 TOTAL REVENUE		53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	0	
3 Income Before Interest and Surplus		226	2	163	6	43	1	3	1	4	1	2	0	0	
Interest on long-term debt	427	0	0	0	0	0	0	0	0	0	0	О	0	0	
Amortization of debt discount	428	0	0	0	0	0	0	0	0	0	0	0	0	0	
Amortization of premium on debt	429	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Other interest expense	431	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 AFUDC	432	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 Surplus Requirement	499	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Interest & Surplus	<u> </u>	0	0	0	0	0	0	0	0	0	0	0	0	0	
Appropriations of retained earnings	436	0	0	0	0	0	0	0	0	0	٥	0	0	0	
7 Total Interest & Surplus, Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Over (Under) Total Requirements		226	2	163	<u> 6</u>	<u>43</u>	1	3	1	4	1	2	<u>Q</u>	<u>0</u>	
Tariff Revenue Requirements		53,460	473	38,377	1,644	10,161	309	612	209	919	188	562	7	0	

Exhibit PQH-4

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-4: Classification Results

Dollars in Thousands			Suppl	У				Distribution		
e FERC Account Description	Account Code	Total	Factor	Demand	Energy	Total	Factor	Demand	Energy	Custome
I. GAS PLANT IN SERVICE										
A. INTANGIBLE PLANT	301-303									
B. PRODUCTION PLANT										
Land and land rights	304	1,453	DEMAND	1,453	0	0	None	0	0	
Structures and improvements	305	20,968	DEMAND	20,968	0	0	None	0	0	
Boiler plant equipment	306	2,900	DEMAND	2,900	0	0	None	0	0	
Other power equipment	307	407	DEMAND	407	0	0	None	0	0	
LPG equipment	311	2,270	DEMAND	2,270	0	0	None	0	0	
Purification equipment	317	13	DEMAND	13	0	0	None	0	0	
Residual refining equipment	318	8	DEMAND	8	0	0	None	0	0	
Gas mixing equipment	319	0	DEMAND	0	0	0	None	0	0	
Other equipment	320	32,341	DEMAND	32,341	0	0	None	0	0	
Subtotal - Production Plant	304-347	60,359		60,359	0	0		0	0	
C. STORAGE AND PROCESSING PLANT										
Land and land rights	360	0	None	0	0	0	None	0	0	
Structures and improvements	361	0	None	0	0	0	None	0	0	
Gas holders	362	0	None	0	0	0	None	0	0	
Purification equipment	363	0	None	0	0	0	None	0	0	
Liquefaction equipment	363.1	0	None	0	0	0	None	0	0	
Vaporizing equipment	363.2	0	None	0	0	0	None	0	0	
Compressor equipment	363.3	0	None	0	0	0	None	0	0	
Measuring and regulating equipment	363.4	0	None	0	0	0	None	0	0	
Other equipment	363.5	0	None	0	0	0	None	0	0	
Subtotal - Storage and Processing Plant	360-364	0		0	0	0		0	0	
D. TRANSMISSION PLANT	365-371									
E. DISTRIBUTION PLANT										
Land and land rights	374	0	None	0	0	101	DEMAND	101	0	
Structures and improvements	375	0	None	0	0	2,707	DEMAND	2,707	0	
Mains	376	0	None	0	0	773,759	MAINS	386,880	0	386,88
Mains - Direct Assignment	376Direct	0	None	0	0	7,574	DEMAND	7,574	0	300,00
Compressor station equipment	377	0	None	0	0	1,255	DEMAND	1,255	0	
Measuring station equipment - General	378	0	None	0	0	17,886	DEMAND	17,886	0	
S Services	380	0	None	0	0	705,810		0	0	705,83
Meters	381	0	None	0	0	0	None	0	n	,,,,,,
Meter installations	382	0	None	0	0	0	None	0	0	
House regulators	383	0	None	0	0	0	None	0	0	
House regulator installations	384	0	None	0	0	0	None	0	0	
Measuring station equipment - Industrial	385	0	None	0	0	314	DEMAND	314	0	
Other equipment	387		None	0	0	3,980	DEMAND	3,980	0	
Subtotal - Distribution Plant	374-387	0		0	0	1,513,385		420,696	0	1,092,68

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-4: Classification Results

	Dollars in Thousands	-		Supply				D	istribution		
Line	FERC Account Description	Account Code	Total	Factor	Demand	Energy	Total	Factor	Demand	Energy	Custome
41	F. GENERAL PLANT										
	Land and land rights	389	304	SUPPLABOR	304	O	1 570	DISTLABOR	649	90	83
	Structures and improvements	390	6.795	SUPPLABOR	6.795	0	35,062	DISTLABOR	14,499	2,015	18,54
	Office furniture and equipment	391	8,932		8,932	0	46,086	DISTLABOR	19,058	2,648	24,38
	Transportation equipment	392	•	SUPPLABOR	3,281	0	16,929	DISTLABOR	7,001	973	8,95
	Stores equipment	393	62	SUPPLABOR	62	0	319	DISTLABOR	132	18	16
	Tools, shop and garage equipment	394	879	SUPPLABOR	879	n			1,875	261	2,39
	Power operated equipment	396	101	SUPPLABOR	101	0		DISTLABOR	216	30	2,39
	Communication equipment	397	1,706		1,706	0	8,803	DISTLABOR	3,640	506	4,65
	Miscellaneous equipment	398	1,170	SUPPLABOR	1,170	0	6,039	DISTLABOR	2,497	347	3,19
	Subtotal - General Plant	389-399	23,230	JUFFLABOR	23,230	0	119,867	DISTEABOR	49,569		
31	Subtotal - General Flant	365-355	23,230		23,230	U.	119,007		49,309	6,888	63,41
52	TOTAL UTILITY PLANT	=	83,590		83,590	0	1,633,252		470,265	6,888	1,156,09
53	II. DEPRECIATION RESERVE										
54	Production plant	108.2	34,623	SUPPPT	34,623	0	0	None	0	0	
55	Local storage plant	108.3	0	None	0	0	0	None	0	0	
56	Mains	108.52	0	None	0	0	282,895	MAINS	141,447	0	141,44
57	Mains - Direct Assignment	108.52Direct	0	None	0	0	7,574	DEMAND	7,574	0	
58	Services	108.54	0	None	0	0	355,556	CUST	0	0	355,55
59	Meters	108.55	0	None	0	0	0	None	0	0	
60	Distribution other	108.58	0	None	0	0	61,295	DEMAND	61,295	0	
61	General Plant	108.8	11,988	SUPPLABOR	11,988	0	61,857	DISTLABOR	25,580	3,555	32,72
62	Total Depreciation Reserve	108	46,611		46,611	0	769,177		235,896	3,555	529,72
63	III. OTHER RATE BASE ITEMS										
	Completed construction - Unclassified	106	0	None	0	0	0	None	0	0	
	Construction work in progress (CWIP)	107	_	None	0	0		None	0	0	
	Total Other Rate Base Items	_	0		0	0	0		0	0	
67	TOTAL RATE BASE (Excl. Working Capital)		36,979		36,979	0	864,075		234,369	3,334	626,37
			,		,	•	55.,5.5		25 1,505	5,55 .	020,57
	IV. WORKING CAPITAL										
	Accounts receivable - Gas	131.11	0		0	0		DIST_REV	22,679	2,855	44,62
	Materials and supplies	131,12	0	None	0	0	9,768	DISTO&MXG	3,158	398	6,21
	Prepaid accounts, other current assets	131.13	0	None	0	0	5,342	DISTO&MXG.	1,727	217	3,39
	Gas, LNG in storage	131.14	38,344	COMMODITY	0	38,344	0		0	0	
73	Accounts payable - Gas	131.15	0	None	0	0	(12,110)	COMMODITY	0	(12,110)	
	Accounts payable, other- 50% Labor	131.16	0	None	0	0	(22,271)	DISTLABOR	(9,210)	(1,280)	(11,78
	Accounts payable, other- 50% O&MxGas	131.17	0	None	0	0	(22,271)	DISTO&MXG	(7,199)	(906)	(14,16
	Customer deposits	131.18	0	None	0	0	(2,935)	DIST_REV	(949)	(119)	(1,86
	Accrued interest	131.19	0	None	0	0	(15,202)	DISTPT	(4,226)	0	(10,97
	Accrued Taxes & Wages	131.2	0	None	0	0	(16,263)	DISTO&MXG	(5,257)	(662)	(10,34
79	Total Working Capital	131	38,344		0	38,344	(5,783)		723	(11,608)	5,10

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-4: Classification Results

Dollars in Thousands	-		Supply					Distribution		
ine FERC Account Description	Account Code	Total	Factor	Demand	Energy	Total	Factor	Demand	Energy	Custome
81 I. OPERATION & MAINTENANCE EXPENSE										
82 A. PRODUCTION EXPENSES										
83 1. Manufactured Gas Production Expenses										
84 Operation labor and expenses	701	191	DEMAND	191	0	0	None	0	0	
B5 Boiler fuel	702	98	DEMAND	98	0	0	None	0	D	
86 Miscellaneous steam expenses	703	335	DEMAND	335	0	0	None	0	0	
87 Maintenance of structures	706	3	DEMAND	3	0	0	None	0	0	
88 Maintenance of boiler plant equipment	707	212	DEMAND	212	0	0	None	0	0	
89 Maintenance of other production plant	708	10	DEMAND	10	0	0	None	0	0	
90 Operation supervision and engineering	710	5	DEMAND	5	0	0	None	0	0	
91 Other power expenses	712	793	DEMAND	793	0	0	None	0	0	
92 Duplicate charges - Credit	734	(622)	DEMAND	(622)	0	0	None	0	0	
93 Miscellaneous production expenses	735	1,143	DEMAND	1,143	0	0	None	0	0	
94 Maintenance supervision and engineering	740	303	DEMAND	303	0	0	None	0	0	
95 Maintenance of structures	741	102	DEMAND	102	0	0	None	0	0	
96 Maintenance of production equipment	742	395	DEMAND	395	0	0	None	0	0	
97 Subtotal - Manufactured Gas Production	701-743	2,968		2,968	0	0		0	0	
98 2. Other Gas Supply Expenses										
99 Natural gas city gate purchases	804	14	COMMODITY	0	14	0	None	0	0	
.00 Purchased gas expenses	807	0	COMMODITY	0	0	0	None	0	0	
.01 Gas withdrawn from storage	808	0	COMMODITY	0	0	0	None	0	0	
02 Gas used for other utility operations	812	0	COMMODITY	0	0	0	None	0	0	
.03 LNG used for other utility operations	812LNG	(6,487)	COMMODITY	0	(6,487)	0	None	0	0	
.04 Other gas supply expenses	813	8,840	COMMODITY	0	8,840	0	None	0	0	
05 Subtotal - Production Expenses	701-813	5,335		2,968	2,367	0		0	0	
.06 B. NATURAL GAS STORAGE, TERMINALING & PRO	CESSING EXPENSES									
.07 Operation supervision and engineering	840	0	None	0	0	0	None	0	0	
.08 Operation labor and expenses	841	0	None	0	0	0	None	0	0	
09 Rents	842	0	None	0	0	0	None	0	0	
10 Maintenance	843	0	None	0	0	0	None	0	0	
11 Operation supervision and engineering	850	0	None	0	0	0	None	0	0	
.12 Subtotal - Storage Expenses	840-850	0		0	0	0		0	0	- 3

¹¹³ C. TRANSMISSION EXPENSES

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-4: Classification Results

Dollars in Thousands			Supply				Distribution			
Line FERC Account Description	Account Code	Total	Factor	Demand	Energy	Total	Factor	Demand	Energy	Custome
114 D. DISTRIBUTION EXPENSES										
115 Operation supervision and engineering	870	0	None	0	0	1,807	DISTPT	502	0	1,30
116 Distribution load dispatching	871	0	None	0	0	1,650	COMMODITY	0	1,650	1,30.
117 Mains and services expenses	874	0	None	0	0	4,617	MAIN&SERVI	1,207	0	3,41
118 Measuring station expenses - General	875	0	None	0	0	2,102	DEMAND	2,102	0	3,41
119 Measuring station expenses - Industrial	876	0	None	0	0	47	DEMAND	47	0	
120 Measuring station expenses - City gate	877	0	None	0	0	550	DEMAND	550	0	·
121 Meter and house regulator expenses	878	0	None	0	0	0	None	0	0	·
122 Customer installation expenses	879	D	None	0	0	0	None	0	n	ì
123 Customer installation expenses - Parts and Labor Pla	n 879PLP	0	None	0	0	0	None	0	0	ì
124 Other expenses	880	0	None	0	0	11,585	CUST	0	0	11,58
125 Rents	881	0	None	0	0	6		2	o.	,55
126 Maintenance supervision and engineering	885	0	None	0	0	269	DISTPT	- 75	0	194
127 Maintenance of mains	887	0	None	0	0	25,719	MAINS	12,860	0	12,86
128 Maintenance of measuring station expenses - Gener	al 889	0	None	. 0	0	1,184	DEMAND	1,184	0	,
129 Maintenance of measuring station expenses - Indust	trial 890	0	None	0	0	6	DEMAND	. 6	0	
130 Maintenance of measuring station expenses - City ga	ate 891	0	None	0	0	487	COMMODITY	0	487	
131 Maintenance of services	892	0	None	0	0	1,800	CUST	0	0	1,80
132 Maintenance of meters and house regulators	893	0	None	0	0	0	None	0	0	•
133 Subtotal - Distribution Expenses	870-893	0		0	0	51,829		18,535	2,137	31,15
134 TOTAL OPERATION & MAINTENANCE EXPENSES	_	5,335		2,968	2,367	51,829		18,535	2,137	31,15
135 II. CUSTOMER ACCOUNTS EXPENSES										
136 Supervision	901	0	None	0	0	0	None	0	0	(
137 Meter reading expenses	902	0	None	0	0	0	None	0	0	1
138 Customer records and collection expenses	903	0	None	0	0	0	None	0	0	
139 Uncollectible accounts	904	0	None	0	0	16,495	CUST	0	0	16,49
140 Uncollectible accounts in CRP	904CRP	0	None	0	0	0	None	0	0	
141 TOTAL CUSTOMER ACCOUNTS EXPENSES		0		0	0	16,495		0	0	16,49
142 III. CUSTOMER SERVICE & INFORMATIONAL EXPENS	ES									
143 Customer assistance expenses	908	0	None	0	0	0	None	0	0	1
144 Customer assistance expenses - ELIRP	908CAP	0	None	0	0	0	None	0	0	
145 CRP Shortfall	480CRP	0	None	0	0	0	None	0	0	
146 Senior Discounts	480Sen	0	None	0	0	0	None	0	0	
147 TOTAL CUSTOMER SERVICE & INFORMATIONAL EXP	ENSES	0		0	0	0		0	0	
148 TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMA	TIONAL EXPENSES	0		0	0	16,495		0	0	16,49

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-4: Classification Results

149 IV. ADMINISTRATIVE & GENERAL EXPENSES 150 A. LABOR RELATED 151 Administrative and general salaries 152 Office supplies and expenses 153 Administrative expenses transferred - Credit 154 Outside services employed 155 Injuries and damages 156 Employee pensions and benefits	920 921 922 923 925 926	1,858 (2,014) 136		1,184 1,858	Energy 0	Total 6,108	Factor	Demand	Energy	Custome
151 Administrative and general salaries 152 Office supplies and expenses 153 Administrative expenses transferred - Credit 154 Outside services employed 155 Injuries and damages 156 Employee pensions and benefits	921 922 923 925	1,858 (2,014) 136	SUPPLABOR	•	•	6,108	DISTLABOR	2.526		
 150 A. LABOR RELATED 151 Administrative and general salaries 152 Office supplies and expenses 153 Administrative expenses transferred - Credit 154 Outside services employed 155 Injuries and damages 156 Employee pensions and benefits 	921 922 923 925	1,858 (2,014) 136	SUPPLABOR	•	•	6,108	DISTLABOR	2 526		
 152 Office supplies and expenses 153 Administrative expenses transferred - Credit 154 Outside services employed 155 Injuries and damages 156 Employee pensions and benefits 	921 922 923 925	1,858 (2,014) 136	SUPPLABOR	•	•	6,108	DISTLABOR	2 526		
 153 Administrative expenses transferred - Credit 154 Outside services employed 155 Injuries and damages 156 Employee pensions and benefits 	922 923 925	(2,014) 136		1,858	_				351	3,23
154 Outside services employed 155 Injuries and damages 156 Employee pensions and benefits	923 925	136	SUPPLABOR		0	9,585	DISTLABOR	3,964	551	5,07
155 Injuries and damages 156 Employee pensions and benefits	925			(2,014)	0	(10,390)	DISTLABOR	(4,296)	(597)	(5,496
156 Employee pensions and benefits			SUPPLABOR	136	0	702	DISTLABOR	290	40	37
	026	526	SUPPLABOR	526	0	2,713	DISTLABOR	1,122	156	1,43
157 OPER funding and expenses	920	9,445	SUPPLABOR	9,445	0	48,736	DISTLABOR	20,154	2,801	25,78
257 Of CD falloning alla expenses	999	2,172	SUPPLABOR	2,172	0	11,208	DISTLABOR	4,635	644	5,92
158 Subtotal - Labor Related A&G	_	13,307		13,307	0	68,662		28,394	3,946	36,32
150 D. DIANT DELATED										
159 B. PLANT RELATED 160 Property insurance	924	155	SUPPPT	155	0	3,875	DISTPT	1,077	0	2,79
161 Subtotal - Plant Related A&G		155	301111	155	0	3,875	DOTT	1,077	0	2,79
	-									
162 C. OTHER A&G										
• •	928	0	None	0	0	5,157	CUST	0	0	5,15
164 Duplicate charges - Credit	929	0		0	0	0	None	0	0	
	930	493	SUPPLABOR	493	0	2,546	DISTLABOR	1,053	146	1,34
	931	27	SUPPLABOR	27	0	140	DISTLABOR	58	8	7
167 Subtotal - Other A&G	_	520		520	0	7,843		1,111	154	6,57
168 TOTAL ADMINISTRATIVE & GENERAL EXPENSES		13,982		13,982	0	80,380		30,582	4,100	45,69
169 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		19,317		16,950	2,367	148,705		49,117	6,237	93,35
170 V. DEPRECIATION EXPENSE										
	403	1.503	SUPPPT	1,503	0	37.675	DISTPT	10,473	0	27,20
•	403Direct	•	None	0	0		DEMAND	10,475	0	27,20
173 TOTAL DEPRECIATION EXPENSE	_	1,503		1,503	0	37,675		10,473	0	27,20
174 VI. TAXES OTHER THAN INCOME TAXES				222	~					
175 Taxes other than income taxes	408	692	SUPPLABOR	692	0	3,568	DISTLABOR	1,476	205	1,88
176 TOTAL EXPENSES		21,511		19,144	2,367	189,947		61,065	6,442	122,44

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-4: Classification Results

Dollars in Thousands	_		Supply				D	istribution		
ine FERC Account Description	Account Code	Total	Factor	Demand	Energy	Total	Factor	Demand	Energy	Custome
L77 VII. REVENUES										
L78 Distribution Revenue	480-483	32,804	COMMODITY	0	32,804	169,268	DISTO&MXG	54,716	6,888	107,66
179 GCR Revenue	480-483GCR	. 0	COMMODITY	0	0	0	None	0	0	207,00
L80 Interruptible Gas Revenue	480-483Int	17	COMMODITY	0	17	0	None	0	0	i
L81 USEC Revenue	480-483USC	0	None	0	0	0	None	0	0	·
182 REC Revenue	480-483REC	0	None	0	0	0	DISTBASE	0	0	,
183 Forfeited discounts	487	0	None	0	0	7,853	DIST REV	2,538	320	4,99
184 Miscellaneous service revenue	488	0	None	0	0	1,206	_	390	49	767
185 GTS/IT Revenue	489	0	None	0	0	12,190	DEMAND	12,190	0	,
186 Other gas revenue	495	4,634	COMMODITY	0	4,634	0	None	0	0	Č
187 Revenue Adjustments	495Adj	217	COMMODITY	0	217	0		0	0	Č
188 Subtotal - Gas Revenues	· =	37,673		0	37,673	190,518		69,835	7,257	113,426
L89 Bill paid turn ons & dig ups	903Rev	0	None	0	0	0	None	0	•	
190 Customer installation expenses	879Rev		None	0	0	_	None	0	0	0
191 Subtotal - Other operating revenues	- CASINEY	0	None	0	0	0	None	0	0	
51 Subtotal Other operating revendes		- 0		0		U		U	- 0	
192 TOTAL OPERATING REVENUES		37,673		0	37,673	190,518		69,835	7,257	113,426
193 Non-operating rental income	418	10	SUPPBASE	10	0	120	DISTBASE	35	= 1	85
.94 Interest and dividend income	419	127	SUPPBASE	127	0	1,455	DISTBASE	419	6	1,030
.95 Miscellaneous non-operating income	421	855	DEMAND	855	0	0	None	0	0	, , , ,
.96 Total Non-Operating Income	:=== :===	992		992	0	1,575		454	7	1,115
197 TOTAL REVENUE		38,665		992	37,673	192,093		70,289	7,263	114,541
198 Income Before Interest and Surplus		17,153		(18,152)	35,305	2,146		9,223	821	(7,899)
199 Interest on long-term debt	427	3,096	SUPPBASE	3,096	0	35,592	DISTBASE	10,248	150	25,194
200 Amortization of debt discount	428	274	SUPPBASE	274	0	3,148		906	13	2,228
201 Amortization of premium on debt	429	(590)	SUPPBASE	(590)	0	(6,780)		(1,952)	(29)	(4,799)
202 Other interest expense	431	239	SUPPBASE	239	0		DISTBASE	790	12	1,942
203 AFUDC	432	(58)	SUPPBASE	(58)	0	(666)	DISTBASE	(192)	(3)	(471)
204 Surplus Requirement	499	3,779	SUPPBASE	3,779	0	43,440	DISTBASE	12,508	183	30,749
205 Total Interest & Surplus	S .	6,740		6,740	0	77,478		22,308	327	54,843
206 Appropriations of retained earnings	436	1,134	SUPPBASE	1,134	0	13,032	DISTBASE	3,752	55	9,225
207 Total Interest & Surplus, Other	<u>-</u>	7,874		7,874	0	90,510		26,061	382	64,067
208 Over (Under) Total Requirements		9,280		(26.026)	35,305	(88.364)		(16.837)	439	(71,966)

Exhibit PQH-5

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-5: Functionalization Results

Dollars in Thousands Line FERC Account Description Account Code Total Factor Supply Transmission Distribution Onsite USEC 1 I. GAS PLANT IN SERVICE 2 A. INTANGIBLE PLANT 301-303 3 B. PRODUCTION PLANT 4 Land and land rights 304 1,453 SUPP 1,453 0 0 5 Structures and improvements 305 20,968 SUPP 20,968 0 0 6 Boller plant equipment 306 2,900 SUPP 2,900 0 0 7 Other power equipment 307 407 SUPP 407 0 0 0 311 2,270 SUPP 2,270 ٥ 8 LPG equipment 0 Λ 9 Purification equipment 317 13 SUPP 13 0 0 n 0 10 Residual refining equipment 318 8 SUPP 0 ٥ 8 ٥ 0 0 11 Gas mixing equipment 319 O SUPP 0 Ω 0 0 0 0 12 Other equipment 320 32,341 SUPP 32,341 0 ٥ 0 0 0 13 Subtotal - Production Plant 304-347 60,359 60,359 0 0 0 0 0 14 C. STORAGE AND PROCESSING PLANT 15 Land and land rights 360 328 STOR 0 328 0 0 0 0 16 Structures and Improvements 361 13,780 STOR 0 13,780 0 0 0 17 Gas holders 362 33,779 STOR 0 33,779 0 0 ٥ 0 18 Purification equipment 363 251 STOR 0 251 0 0 0 19 Liquefaction equipment 363.1 31,182 STOR 0 31,182 0 0 0 0 20 Vaporizing equipment 363.2 14,977 STOR 0 14,977 0 n 0 0 363.3 17,509 STOR 21 Compressor equipment 0 17,509 0 n 0 0 22 Measuring and regulating equipment 363.4 6,294 STOR 0 6,294 0 0 Λ 0 23 Other equipment 363.5 27,013 STOR 0 27.013 0 ٥ n 0 24 Subtotal - Storage and Processing Plant 360-364 145,112 0 145,112 0 0 0 25 D. TRANSMISSION PLANT 365-371 26 E. DISTRIBUTION PLANT 27 Land and land rights 374 101 DIST 0 0 0 101 0 0 28 Structures and improvements 375 2,707 DIST 0 0 ٥ 2,707 0 0 29 Mains 376 773,759 DIST 0 0 773,759 0 30 Mains - Direct Assignment 376Direct 7,574 DIST 0 7.574 0 0 31 Compressor station equipment 377 1,255 DIST 0 1.255 0 0 32 Measuring station equipment - General 378 17.886 DIST 0 0 17,886 0 0 33 Services 705,810 DIST 380 0 705,810 Λ 0 34 Meters 381 75,453 ONSITE 0 0 75,453 0 0 35 Meter installations 382 94,565 ONSITE 0 0 0 0 94,565 0 36 House regulators 383 2.202 ONSITE 0 0 0 0 2,202 0 37 House regulator installations 384 4,142 ONSITE 0 0 D ٥ 4,142 0 38 Measuring station equipment - Industrial 385 314 DIST 0 0 0 314 0 0 39 Other equipment 387 3,980 DIST 0 ٥ ٥ 3,980 0 40 Subtotal - Distribution Plant 1,689,747 374-387 0 1,513,385 176,362 0

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-5: Functionalization Results

	Dollars in Thousands									
Line	FERC Account Description	Account Code	Total	Factor	Supply	Storage	Transmission	Distribution	Onsite	USEC
41	F. GENERAL PLANT									
42	Land and land rights	389	3,713	O&M	304	190	0	1,570	1,648	0
43	Structures and Improvements	390	82,900	O&M	6,795	4,238	0	35,062	36,806	0
44	Office furniture and equipment	391	108,966	O&M	8,932	5,570	0	46,086	48,378	0
45	Transportation equipment	392	40,027	O&M	3,281	2,046	0	16,929	17,771	0
46	Stores equipment	393	755	O&M	62	39	0	319	335	0
47	Tools, shop and garage equipment	394	10,723	O&M	879	548	0	4,535	4.761	0
48	Power operated equipment	396	1,235	O&M	101	63	0	522	548	0
49	Communication equipment	397	20,815	O&M	1,706	1,064	0	8,803	9,241	0
50	Miscellaneous equipment	398	14,279	O&M	1,170	730	0	6,039	6,340	0
51	Subtotal - General Plant	389-399	283,413		23,230	14,487	0	119,867	125,828	0
52	TOTAL UTILITY PLANT	98 15	2,178,632		83,590	159,600	0	1,633,252	302,190	0
53	II. DEPRECIATION RESERVE									
54	Production plant	108.2	34,623	SUPP_PT	34,623	0	0	0	0	0
55	Local storage plant	108.3	95,160	STOR_PT	0	95,160	0	0	0	0
56	Mains	108.52	282,895	DIST	0	0	0	282,895	0	0
57	Mains - Direct Assignment	108.52Direct	7,574	DIST	0	0	0	7,574	0	0
58	Services	108.54	355,556	DIST	0	0	0	355,556	0	0
59	Meters	108.55	39,464	ONSITE	0	0	0	0	39,464	0
60	Distribution other	108.58	61,295	DIST	0	0	0	61,295	0	0
61	General Plant	108.8	146,255	O&M	11,988	7,476	0	61,857	64,934	0
62	Total Depreciation Reserve	108	1,022,821		46,611	102,636	0	769,177	104,397	0
63	III. OTHER RATE BASE ITEMS									
64	Completed construction - Unclassified	106	0	None	0	0	0	0	0	0
65	Construction work in progress (CWIP)	107	0	None	0	0	0	0	0	0
66	Total Other Rate Base Items	12	0		0	0	0	0	0	0
67	TOTAL RATE BASE (Excl. Working Capital)		1,155,811		36,979	56,964	0	B64,075	197,793	0
68	IV. WORKING CAPITAL									
69	Accounts receivable - Gas	131.11	70,158	DIST	0	0	0	70,158	0	0
70	Materials and supplies	131.12	9,768	DIST	0	0	0	9,768	0	0
71	Prepaid accounts, other current assets	131.13	5,342	DIST	0	0	0	5,342	0	0
72	Gas, LNG in storage	131.14	38,344	SUPP	38,344	0	0	0	0	0
73	Accounts payable - Gas	131.15	(12,110)	DIST	0	0	0	(12,110)	D	0
74	Accounts payable, other- 50% Labor	131.16	(22,271)	DIST	0	0	0	(22,271)	0	0
75	Accounts payable, other- 50% O&MxGas	131.17	(22,271)	DIST	0	0	0	(22,271)	0	0
76	Customer deposits	131.18	(2,935)	DIST	0	0	0	(2,935)	0	0
77	Accrued interest	131.19	(15,202)	DIST	٥	0	0	(15,202)	0	0
78	Accrued Taxes & Wages	131.2	(16,263)	DIST	0	0	0	(16,263)	0	0
79	Total Working Capital	131	32,561		38,344	0	0	(5,783)	0	0
80	V. TOTAL RATE BASE		1,188,371		75,323	56,964	0	858,292	197,793	0

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-5: Functionalization Results

840-850

11,514

Dollars in Thousands Line FERC Account Description Account Code Total Factor Supply Transmission Distribution USEC 81 I. OPERATION & MAINTENANCE EXPENSE 82 A. PRODUCTION EXPENSES 83 1. Manufactured Gas Production Expenses 84 Operation labor and expenses 191 SUPP n 85 Boller fuel 98 SUPP 86 Miscellaneous steam expenses 335 SUPP 87 Maintenance of structures 3 SUPP 88 Maintenance of boiler plant equipment 212 SUPP 89 Maintenance of other production plant 10 SUPP 90 Operation supervision and engineering 5 SUPP 91 Other power expenses 793 SUPP 92 Duplicate charges - Credit (622) SUPP (622)93 Miscellaneous production expenses 1,143 SUPP 1,143 94 Maintenance supervision and engineering 303 SUPP 95 Maintenance of structures 102 SUPP 96 Maintenance of production equipment 395 SUPP 97 Subtotal - Manufactured Gas Production 701-743 2,968 2.968 98 2. Other Gas Supply Expenses 99 Natural gas city gate purchases 14 SUPP 100 Purchased gas expenses 0 SUPP n 101 Gas withdrawn from storage 0 SUPP 102 Gas used for other utility operations 0 SUPP n 103 LNG used for other utility operations 812LNG (6,487) SUPP (6,487) 104 Other gas supply expenses 8,840 SUPP 8,840 105 Subtotal - Production Expenses 701-813 5,335 5,335 106 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES 107 Operation supervision and engineering 1,066 STOR 1.066 108 Operation labor and expenses 3,050 STOR 3,050 109 Rents 421 STOR 110 Maintenance 5,699 STOR 5,699 111 Operation supervision and engineering 1,278 STOR 1,278 D

11,514

¹¹² Subtotal - Storage Expenses113 C. TRANSMISSION EXPENSES

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-5: Functionalization Results

Dollars in Thousands	
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ne	FERC Account Description	Account Code	Total	Factor	Supply	Storage	Transmission	Distribution	Onsite	USEC
14	D. DISTRIBUTION EXPENSES									
.15	Operation supervision and engineering	870	2,018	DIST_PT	0	0	0	1,807	211	0
16	Distribution load dispatching	871	1,650	DIST	0	0	0	1,650	0	0
17	Mains and services expenses	874	4,617	MAIN_SER\	0	0	0	4,617	0	0
18	Measuring station expenses - General	875	2,102	DIST	0	0	0	2,102	0	0
19	Measuring station expenses - Industrial	876	47	DIST	0	0	0	47	0	0
20	Measuring station expenses - City gate	877	550	DIST	0	0	0	550	0	0
21	Meter and house regulator expenses	878	18,417	ONSITE	0	0	٥	0	18,417	0
22	Customer installation expenses	879	5,642	ONSITE	0	0	0	0	5,642	0
23	Customer installation expenses - Parts and Labor Plan	879PLP	3,746	ONSITE	0	0	0	0	3,746	0
24	Other expenses	880	12,935	DIST_PT	0	0	0	11,585	1,350	0
25	Rents	881	7	DIST_PT	0	0	0	6	1	0
26	Maintenance supervision and engineering	885	300	DIST_PT	0	0	0	269	31	0
27	Maintenance of mains	887	25,719	DIST	0	0	0	25,719	0	0
28	Maintenance of measuring station expenses - General	889	1,184	DIST	0	0	0	1,184	0	0
29	Maintenance of measuring station expenses - Industrial	890	6	DIST	0	0	0	6	0	0
30	Maintenance of measuring station expenses - City gate	891	487	DIST	0	0	0	487	0	0
	Maintenance of services	892	1,800	DIST	0	0	0	1,800	0	0
32	Maintenance of meters and house regulators	893	3,810	ONSITE	0	0	0	0	3,810	0
33	Subtotal - Distribution Expenses	870-893	85,037		0	0	0	51,829	33,208	0
34	TOTAL OPERATION & MAINTENANCE EXPENSES	-	101,886		5,335	11,514	0	51,829	33,208	0
135	II. CUSTOMER ACCOUNTS EXPENSES									
136	Supervision	901	1,109	ONSITE	0	0	0	0	1,109	0
37	Meter reading expenses	902	785	ONSITE	0	0	0	0	785	0
.38	Customer records and collection expenses	903	26,657	ONSITE	0	0	0	0	26,657	0
.39	Uncollectible accounts	904	16,495	DIST	0	0	0	16,495	0	0
.40	Uncollectible accounts in CRP	904CRP	10,461	USEC	0	0	0	0	0	10,461
41	TOTAL CUSTOMER ACCOUNTS EXPENSES	· -	55,507		0	0	0	16,495	28,551	10,451
.42	III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES									
.43	Customer assistance expenses	908	1,617	ONSITE	0	0	0	0	1,617	0
	Customer assistance expenses - ELIRP	908CAP	3,859	USEC	0	0	0	0	, 0	3,859
	CRP Shortfall	480CRP	36,351	USEC	0	0	0	0	0	36,351
46	Senior Discounts	480Sen	2,789	USEC	0	0	0	0	0	2,789
47	TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSE	is _	44,616		0	0	0	0	1,617	42,999

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-5: Functionalization Results

	Dollars in Thousands									
Line	FERC Account Description	Account Code	Total	Factor	Supply	Storage	Transmission	Distribution	Onsite	USEC
149	IV. ADMINISTRATIVE & GENERAL EXPENSES									
	A. LABOR RELATED									
151	Administrative and general salarles	920	14,442	O&M	1,184	738	0	6,108	6,412	0
152	Office supplies and expenses	921	22,663	O&M	1,858	1,158	0	9,585	10,062	0
153	Administrative expenses transferred - Credit	922	(24,565)	O&M	(2,014)	(1,256)	0	(10,390)	(10,906)	0
154	Outside services employed	923	1,660	O&M	136	85	0	702	737	0
155	Injuries and damages	925	6,415	O&M	526	328	0	2,713	2,848	0
156	Employee pensions and benefits	926	115,230	O&M	9,445	5,890	0	48,736	51,159	0
157	OPEB funding and expenses	999	26,500	O&M	2,172	1,355	0	11,208	11,765	0
158	Subtotal - Labor Related A&G	-	162,345		13,307	8,299	0	68,662	72,077	0
159	B. PLANT RELATED									
160	Property insurance	924	4,853	PSD_PT	155	372	0	3.875	452	0
161	Subtotal - Plant Related A&G	-	4,853		155	372	0	3,875	452	0
162	C. OTHER A&G									
163	Regulatory commission expenses	928	5,157	DIST	0	0	0	5,157	0	0
164	Duplicate charges - Credit	929	(913)	STOR	0	(913)	0	0	0	0
165	General advertising expenses, miscellaneous	930	6,020	O&M	493	308	٥	2,546	2,673	0
166	Rents	931	330	O&M	27	17	0	140	147	0
167	Subtotal - Other A&G	7.5	10,594		520	(588)	0	7,843	2,819	0
168	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	-	177,792		13,982	8,082	0	80,380	75,348	0
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		379,801		19,317	19,596	0	148,705	138,723	53,460
170	V. DEPRECIATION EXPENSE									
171	Depreciation expense	403	47,180	PSD_PT	1,503	3,612	0	37,675	4,390	0
172	Depreciation expense- Direct Assignment	403Direct	0	DIST	0	. 0	0	0	0	0
173	TOTAL DEPRECIATION EXPENSE		47,180		1,503	3,612	0	37,675	4,390	0
174	VI. TAXES OTHER THAN INCOME TAXES									
175	Taxes other than income taxes	408	8,437	O&M	692	431	0	3,568	3,746	0
176	TOTAL EXPENSES		435,418		21,511	23,639	0	189,947	146,860	53,460

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-5: Functionalization Results

	Dollars in Thousands									
Line	FERC Account Description	Account Code	Total	Factor	Supply	Storage	Transmission	Distribution	Onsite	USEC
177	VII. REVENUES									
178	Distribution Revenue	480-483	400,217	O&M	32,804	20,458	0	169,268	177,687	0
179	GCR Revenue	480-483GCR	0	GCR_REV	0	0	0	0	0	0
180	Interruptible Gas Revenue	480-4831nt	17	SUPP	17	0	0	0	0	0
181	USEC Revenue	480-483USC	53,687	USEC	0	0	0	0	0	53,687
182	REC Revenue	480-483REC	0	DIST	0	0	0	0	0	0
183	Forfeited discounts	487	7,853	DIST	0	0	0	7,853	0	0
184	Miscellaneous service revenue	488	1,206	DIST	0	0	0	1,206	0	0
185	GTS/IT Revenue	489	12,190	DIST	0	0	0	12,190	0	0
186	Other gas revenue	495	4,634	SUPP	4,634	0	0	0	0	0
187	Revenue Adjustments	495Adj	217	SUPP	217	0	0	0	0	0
188	Subtotal - Gas Revenues		480,022		37,673	20,458	0	190,518	177,687	53,687
189	Bill paid turn ons & dig ups	903Rev	1,883	ONSITE	0	0	0	0	1,883	0
190	Customer installation expenses	879Rev	6,382	ONSITE	0	0	0	0	6,382	0
191	Subtotal - Other operating revenues	7	8,265		0	0	0	0	8,265	0
192	TOTAL OPERATING REVENUES		488,287		37,673	20,458	O	190,518	185,952	53,687
193	Non-operating rental income	418	166	RATEBASE	10	8	0	120	27	0
194	Interest and dividend Income	419	2,010	RATEBASE	127	96	0	1,455	332	0
195	Miscellaneous non-operating income	421	855	SUPP	855	0	0	0	0	0
196	Total Non-Operating Income	-	3,031		992	104	0	1,575	360	0
197	TOTAL REVENUE		491,318		38,665	20,561	0	192,093	186,312	53,687
198	Income Before Interest and Surplus		55,899		17,153	(3,078)	0	2,146	39,452	226
199	Interest on long-term debt	427	49,160	RATEBASE	3,096	2,342	0	35,592	8,130	0
200	Amortization of debt discount	428	4,348	RATEBASE	274	207	0	3,148	719	0
201	Amortization of premium on debt	429	(9,364)	RATEBASE	(590)	(446)	0	(6,780)	(1,549)	0
202	Other interest expense	431	3,789	RATEBASE	239	180	0	2,743	627	0
203	AFUDC	432	(920)	RATEBASE	(58)	(44)	0	(666)	(152)	0
204	Surplus Requirement	499	60,000	RATEBASE	3,779	2,858	0	43,440	9,923	0
205	Total Interest & Surplus		107,013		6,740	5,097	0	77,478	17,698	0
206	Appropriations of retained earnings	436	18,000	RATEBASE	1,134	857	0	13,032	2,977	0
207	Total Interest & Surplus, Other		125,013		7,874	5,954	0	90,510	20,675	0
208	Over (Under) Total Requirements		(69.114)		9.280	(9.032)	<u>Q</u>	(88.364)	18.777	226
209	Tarlff Revenue Requirements		535,225		23,542	29,490	٥	269,823	158,910	53,460

Exhibit PQH-6

											Alloca	tion Factor			
CONTRACT ATTRIBUTE OF TARREST ATTRIBUTES OF S	Account	Functionalization	1		assification Factor			Supply	Supply	Storage	Distribution	Distribution	Distribution	Onsite	USEC
e FERC Account Description	Code	Factor	Supply	Storage	Distribution	Onsite	USEC	Demand	Commodity	Demand	Demand	Commodity	Customer	Customer	Custome
I. GAS PLANT IN SERVICE															
A. INTANGIBLE PLANT	301-303														
B. PRODUCTION PLANT															
Land and land rights	304	SUPP	DEMAND	Monte	None	Meteor	Monte	DesDay-Supp							
Structures and improvements	305	SUPP	DEMAND	Almakir	Dicmir	None	Mani-	DesDay-Supp							
Boiler plant equipment	306	SUPP	DEMAND	Modern	National	Biring	Militie	DesDay-Supp							
Other power equipment	307	SUPP	DEMAND	fitticie	53 5		Militie	DesDay-Supp							
LPG equipment	311	SUPP	DEMAND	465500	188890	Nobb (Note	DesDay-Supp							
Purification equipment	317	SUPP	DEMAND	44600	Secial III	Missier	19666	DesDay-Supp							
Residual refining equipment	318	SUPP	DEMAND	Wester	Nation	Protein		DesDay-Supp							
Gas mixing equipment	319	SUPP	DEMAND	Name	None		21016	DesDay-Supp							
Other equipment	320	SUPP	DEMAND	1V 1810	54.511	None	Norsi	DesDay-Supp							
Subtotal - Production Plant	304-347	3011	DEIVINA			13.00710	Proceed	DesDay-Supp							
C. STORAGE AND PROCESSING PLANT															
	200	STOR	, desired	DE14441D											
Land and land rights	360	STOR	'v srs	DEMAND	History	70500	20019			DesDay-Supp					
Structures and improvements	361	STOR	fet	DEMAND	North	MORN	None			DesDay-Supp					
Gas holders	362	STOR	N	DEMAND			Mann			DesDay-Supp					
Purification equipment	363	STOR	200	DEMAND	None	Morre	Mome			DesDay-Supp					
Liquefaction equipment	363.1	STOR	3 1	DEMAND		Note				DesDay-Supp					
Vaporizing equipment	363.2	STOR	N 14	DEMAND		Name :	Storre			DesDay-Supp					
Compressor equipment	363.3	STOR	Mirro	DEMAND	None					DesDay-Supp					
Measuring and regulating equipment	363.4	STOR	19.	DEMAND	14mm	New	None			DesDay-Supp					
Other equipment	363.5	STOR	M	DEMAND	Here	FRACE	Trichler			DesDay-Supp					
Subtotal - Storage and Processing Plant	360-364														
D. TRANSMISSION PLANT	365-371														
E. DISTRIBUTION PLANT															
Land and land rights	374	DIST		Witne	DEMAND	RHE					DistPt-D				
Structures and Improvements	375	DIST		745561	DEMAND	Missie	79566				DistPt-D				
Mains	376	DIST	None		MAINS		48386				DesDay-Mains		Cust_Avg		
Mains - Direct Assignment	376Direct	DIST	None		DEMAND	Wangap	201000				GTS	-			
Compressor station equipment	377	DIST		flore:	DEMAND	Neme	Name				DesDay-Mains				
Measuring station equipment - General	378	DIST		None	DEMAND		Trong:				DesDay-Main:				
Services	380	DIST			CUST	None					Description:	•	Service_Invest		
Meters	381	ONSITE	Sideran	Norm	Harrie	CUST	None						Service_IIIVest	Makes Invest	
Meter installations	382	ONSITE			None	CUST	Acone							Meter_Invest	
House regulators	383	ONSITE	Acord			CUST	Acono							Meter_Invest	
House regulator installations	384	ONSITE			Farmer	CUST	Manne.							Cust_Small	
Measuring station equipment - Industrial	384 385	DIST		Nomi		COST								Cust_Small	
					DEMAND						Cust_Ind				
Other equipment Subtotal - Distribution Plant	387 374-387	DIST	2010e	Norte	DEMAND	70.00	Mary				DistPt-D				-

											Allocati	on Factor			
	Account	Functionalization		Clas	sification Factor			Supply	Supply	Storage	Distribution	Distribution	Distribution	Onsite	USEC
Line FERC Account Description	Code	Factor	Supply	Storage	Distribution	Onsite	USEC	Demand	Commodity	Demand	Demand	Commodity	Customer	Customer	Customer
41 F. GENERAL PLANT															
42 Land and land rights	389	O&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Serve	Supplab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
43 Structures and Improvements	390	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	None	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
44 Office furniture and equipment	391	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Sime	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
45 Transportation equipment	392	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST		Supplab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
46 Stores equipment	393	O&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Michigan	Supplab-D		StorLab-D	DistLab-D	DIstLab-E	DistLab-C	OnSiLab-C	
47 Tools, shop and garage equipment	394	O&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Notice	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
48 Power operated equipment	396	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST		SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSILab-C	
49 Communication equipment	397	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Notice	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
50 Miscellaneous equipment	398	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST		SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
51 Subtotal - General Plant	389-399														
52 TOTAL UTILITY PLANT															
53 II. DEPRECIATION RESERVE															
54 Production plant	108.2	SUPP_PT	SUPPPT	Note	None:	Sens	None	SuppPt-D							
55 Local storage plant	108.3	STOR_PT	None	STORPT	flore:	Tene	19me			StorPt-D					
56 Mains	108.52	DIST	None	Water	MAINS		Norm				DesDay-Mains		Cust_Avg		
57 Mains - Direct Assignment	108.52Direct	t DIST	None	None	DEMAND	Plane	Mone				GTS				
58 Services	108.54	DIST	Morriso	More	CUST	Minni	Nome						Service Invest		
59 Meters	108.55	ONSITE		740mm	None	CUST	TVSTT=						_	Meter_Invest	
60 Distribution other	108.58	DIST	Norm	None	DEMAND	Tracte	None				DistPt-D				
61 General Plant	108.8	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Notes	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
62 Total Depreciation Reserve	108														
63 III. OTHER RATE BASE ITEMS															
64 Completed construction - Unclassified	106	None	None	Strong.	Mour	Million	Noise								
65 Construction work in progress (CWIP)	107	None	thinis.	Dinne	None	294184	Name								
66 Total Other Rate Base Items															
67 TOTAL RATE BASE (Excl. Working Capital)															
68 IV. WORKING CAPITAL															
69 Accounts receivable - Gas	131.11	DIST	None	180081	DIST_REV		1,741,0160						BaseRate_Rev		
70 Materials and supplies	131.12	DIST	SHOPE	Neprin	DISTO&MXGAS		LNSHNE				DistOMxG-D	DistOMxG-E	DistOMxG-C		
71 Prepaid accounts, other current assets	131.13	DIST		Nime	DISTO&MXGAS	Mine.	from				DistOMxG-D	DistOMxG-E	DIstOMxG-C		
72 Gas, LNG in storage	131.14	SUPP	COMMODITY	None	None	None	None		Winter3						
73 Accounts payable - Gas	131.15	DIST	Altasyr	Monte	COMMODITY	Pittie	Nome					Thruput			
74 Accounts payable, other- 50% Labor	131.16	DIST	Norm	None	DISTLABOR	Nitre	Mmv.				DistLab-D	DistLab-E	DistLab-C		
75 Accounts payable, other- 50% O&MxGas	131 17	DIST	None	None	DISTO&MXGAS		Minne				DistOMxG-D	DistOMxG-E	DistOMxG-C		
76 Customer deposits	131.18	DIST		Miren	DIST_REV	Abbren	Acres				BaseRate_Rev	BaseRate_Rev	BaseRate_Rev		
77 Accrued interest	131.19	DIST	hims	None	DISTPT	None	Nume				Ratebase	Ratebase	Ratebase		
78 Accrued Taxes & Wages	131.2	DIST	Marie	None	DISTO&MXGAS	Trees.	Note				DistOMxG-D	DistOMxG-E	DistOMxG-C		
79 Total Working Capital	131														
80 V. TOTAL RATE BASE															

	Account	Functionalization		Cl	assification Factor			Supply	Supply	Storage	Distribution	Distribution	Distribution	Onsite	USEC
e FERC Account Description	Code	Factor	Supply	Storage	Distribution	Onsite	USEC	_ Demand	Commodity	Demand	Demand	Commodity	Customer	Customer	Custon
I. OPERATION & MAINTENANCE EXPENSE			- acciding						Commonly	Demand	Demond	Commodity	Customer	Customer	Custon
A. PRODUCTION EXPENSES															
1. Manufactured Gas Production Expenses															
Operation labor and expenses	701	SUPP	DEMAND	Norw	Blobbin's	Ministr.	Manie	DesDay-Supp							
Boiler fuel	702	SUPP	DEMAND	None	Nessel	200000	Ninne	DesDay-Supp							
Miscellaneous steam expenses	703	SUPP	DEMAND	:Nami	Missel	Nittle		DesDay-Supp							
Maintenance of structures	706	SUPP	DEMAND	Nerval				DesDay-Supp							
Maintenance of boiler plant equipment	707	SUPP	DEMAND		Morie	Miller		DesDay-Supp							
Maintenance of other production plant	708	SUPP	DEMAND		None	Marine :	34:110	DesDay-Supp							
Operation supervision and engineering	710	SUPP	DEMAND	None-	None	Nunc	(\$40(0))	DesDay-Supp							
Other power expenses	712	SUPP	DEMAND	None	Nove	Nanc X	ALDHE-								
2 Duplicate charges - Credit	734	SUPP	DEMAND	None				DesDay-Supp							
Miscellaneous production expenses	734	SUPP			RON		June	DesDay-Supp							
			DEMAND		None		None	DesDay-Supp							
Maintenance supervision and engineering	740	SUPP	DEMAND		Rona		None	DesDay-Supp							
Maintenance of structures	741	SUPP	DEMAND	Nami	Memor	Nmm		DesDay-Supp							
Maintenance of production equipment	742	SUPP	DEMAND	Morre	None	Minn	- Marry	DesDay-Supp							
Subtotal - Manufactured Gas Production	701-743														
2 Other Car Surah, Furnament															
2 Other Gas Supply Expenses	004	CURR													
Natural gas city gate purchases	804	SUPP	COMMODITY			1	Motte		Gas_Sales_Inter						
0 Purchased gas expenses	807	SUPP	COMMODITY		Money	Nom	Mone		Gas_Sales_Firm						
1 Gas withdrawn from storage	808	SUPP	COMMODITY		News	Henry	Norw		Gas_Sales_Firm						
2 Gas used for other utility operations	812	SUPP	COMMODITY		Manua	FQ=111	Time		Gas_Sales_Firm						
3 LNG used for other utility operations	812LNG	SUPP	COMMODITY		Midden	Million	Norm		Gas_Sales_Firm						
4 Other gas supply expenses	813	SUPP	COMMODITY	Notice	North	NBHIE	None		Gas_Sales_Firm						
5 Subtotal - Production Expenses	701-813														
6 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING	FYPENSES														
7 Operation supervision and engineering	840	STOR	Minne	DEMAND						DeeDeu Su					
8 Operation labor and expenses	841	STOR	Name	DEMAND	Num		Rann			DesDay-Supp					
9 Rents	842	STOR	Marin	DEMAND		Moreo				DesDay-Supp					
0 Maintenance	843	STOR	Nove	DEMAND						DesDay-Supp					
1 Operation supervision and engineering	850	STOR					Moon.			DesDay-Supp					
2 Subtotal - Storage Expenses		STOR	30.00	DEMAND	-	Here:	700ne			DesDay-Supp					
2 Subtotal - Storage Expenses	840-850														
3 C. TRANSMISSION EXPENSES															
4 D. DISTRIBUTION EXPENSES															
5 Operation supervision and engineering	870	DIST PT	None		DISTPT	CUST	Month.				DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
6 Distribution load dispatching	871	DIST	Notes		COMMODITY	Mann	2020000				DISTCOD D	Thruput	DISTLAB-C	Olisical-C	
7 Mains and services expenses	874	MAIN_SERVICE	brown	from:	MAIN&SERVICE	Metron					DistMS-D	imapat	DistMS-C		
Measuring station expenses - General	875	DIST	None	None	DEMAND	None					DesDay-Mains		DISTINIS-C		
9 Measuring station expenses - Industrial	876	DIST	hone	None-	DEMAND	New					Cust_Ind				
Measuring station expenses - City gate	877	DIST	damer	Zemn	DEMAND		None								
Meter and house regulator expenses	878	ONSITE	burne	Shipping and the same of the s							DesDay-Mains				
Customer installation expenses	878 879	ONSITE		Minne		CUST	Norm							OnSi-MR-C	
·					Norm	CUST								Cust_Premises	
Customer installation expenses - Parts and Labor Plan	879PLP	ONSITE	Nove	Mone.	Norm	CUST								Cust_Res	
Other expenses	880	DIST_PT		72.0 E	CUST	CUST							DistPt-C	OnSiPt-C	
Rents	881	DIST_PT	Specie	11 11	DISTPT	CUST					DistLab-D	DistPt-E	DistLab-C	OnSiLab-C	
Maintenance supervision and engineering	885	DIST_PT	None	Notic	DISTPT	CUST	Mysta				DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
Maintenance of mains	887	DIST	None	Motor	MAINS	Never	167500				DesDay-Mains		Cust_Avg		
Maintenance of measuring station expenses - General	889	DIST		Market	DEMAND						DesDay-Mains				
Maintenance of measuring station expenses - Industrial	890	DIST	Meiric	Metic	DEMAND	Niane					Cust_Ind				
Maintenance of measuring station expenses - muustilai	891	DIST		Dinie	COMMODITY		Miller				_	Thruput			
Maintenance of measuring station expenses - littlestrat	931														
	892	DIST	Marie	Nillie	CUST		Money						Service Invest		
Maintenance of measuring station expenses - City gate		DIST	Million	Note	CUST	CUST	None						Service_Invest	OnSi-MR-C	

	Account	Functionalization		Class	sification Factor			Supply	Supply	Storage	Alloca Distribution	tion Factor	Distally stin -	Oneite	Here
Line FERC Account Description	Code	Factor	Supply	Storage	Distribution	Onsite	USEC	Demand	Commodity	Demand	Demand	Distribution Commodity	Distribution Customer	Onsite Customer	USEC Customer
135 II. CUSTOMER ACCOUNTS EXPENSES															
136 Supervision	901	ONSITE	Neme		Name	CUST	Marie							Account903	
137 Meter reading expenses	902	ONSITE	Nome	Nister	None	CUST	None							MeterRead	
138 Customer records and collection expenses	903	ONSITE	Name	Naven		CUST	Norm							Account903	
139 Uncollectible accounts	904	DIST	NAME OF THE PARTY OF	Sime	CUST	Moise	Bann						WriteOff-Dol	Accountsos	
140 Uncollectible accounts in CRP	904CRP	USEC	100000		Nume	Worm	CUST						Willeon-boi		Deliveries Fire
141 TOTAL CUSTOMER ACCOUNTS EXPENSES															Deliveries Fill
L42 III, CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
143 Customer assistance expenses	908	ONSITE	Messe	Master	20000	CUST	Books							Account908	
144 Customer assistance expenses - ELIRP	908CAP	USEC		B415110F		Wilde	CUST							Accountson	USEC_Rev
145 CRP Shortfall	480CRP	USEC	Name	7100e		Digeste	CUST								USEC_Rev
146 Senior Discounts	480Sen	USEC	None				CUST								USEC_Rev
147 TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENS															OSEC NEV
148 TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIO	NAL EXPENSES	4													
149 IV. ADMINISTRATIVE & GENERAL EXPENSES															
150 A. LABOR RELATED															
151 Administrative and general salaries	920	0&M	SUPPLABOR	STORLABOR	DISTI AROR	CUST	None	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
152 Office supplies and expenses	921	O&M	SUPPLABOR	STORLABOR		CUST		SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
153 Administrative expenses transferred - Credit	922	O&M	SUPPLABOR	STORLABOR		CUST		Supplab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
154 Outside services employed	923	O&M	SUPPLABOR	STORLABOR		CUST		Supplab-D		StorLab-D	DistLab-D	DistLab-E DistLab-E	DistLab-C DistLab-C	OnSiLab-C	
155 Injuries and damages	925	O&M	SUPPLABOR	STORLABOR		CUST	Tayler.	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
156 Employee pensions and benefits	926	0&M	SUPPLABOR	STORLABOR		CUST		Supplab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
157 OPEB funding and expenses	999	O&M	SUPPLABOR	STORLABOR		CUST		SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C DistLab-C	OnSiLab-C	
L58 Subtotal - Labor Related A&G	333	- Juli	SOTTENDON	STORESON	DISTRIBUTE		231115	эцррсав-о		3(0)(20-0	DISCLAD-D	DISTERN-E	DISTLAD-C	Olisicab-C	
159 B. PLANT RELATED															
160 Property insurance	924	PSD_PT	SUPPPT	STORPT	DISTPT	CUST	None	SuppPt-D		StorPt-D	DistPt-D	DistPt-E	DistPt-C	OnSiPt-C	
161 Subtotal - Plant Related A&G												53411.5	- 5,50 + 5	Charte	
162 C. OTHER A&G															
L63 Regulatory commission expenses	928	DIST	Pikeries	TADDIE:	CUST	None	Figure.						Ratebase		
164 Duplicate charges - Credit	929	STOR	Nev	DEMAND	BEHEHE	Rose:	None			DesDay-Supp					
165 General advertising expenses, miscellaneous	930	O&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Penns	Supplab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSILab-C	
166 Rents	931	M&O	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Nuov:	Supplab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSILab-C	
167 Subtotal - Other A&G															
168 TOTAL ADMINISTRATIVE & GENERAL EXPENSES															
169 TOTAL OPERATING EXPENSES (Excluding Dep, Tax)															
170 V. DEPRECIATION EXPENSE															
171 Depreciation expense	403	PSD_PT	SUPPPT	STORPT	DISTPT	CUST	Name	SuppPt-D		StorPt-D	DistPt-D	DistPt-E	DistPt-C	OnSiPt-C	
172 Depreciation expense- Direct Assignment	403Direct	DIST	17 mm	None	DEMAND	Mixe	(vene				GTS			nandi chiracta	
173 TOTAL DEPRECIATION EXPENSE															

	Account	Functionalization		Clas	sification Factor			Supply	Supply	Storage	Distribution	ion Factor Distribution	Distribution	Onsite	USEC
ne FERC Account Description	Code	Factor	Supply	Storage	Distribution	Onsite	USEC	Demand	Commodity	Demand	Demand	Commodity	Customer	Customer	Custome
4 VI. TAXES OTHER THAN INCOME TAXES															
37 11-1 2 11-2	408	0&M	SUPPLABOR	STORLABOR	DISTLABOR	CUST	Monii	SuppLab-D		StorLab-D	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	
'6 TOTAL EXPENSES															
7 VII. REVENUES															
8 Distribution Revenue	480-483	0&M	COMMODITY	DEMAND	DISTO&MXGAS	CUST	CUST		Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev	
9 GCR Revenue	480-483GCR	GCR_REV	COMMODITY	Wiste	None	dine	Witte		GCR_Revenue	_	_	= -		_	
0 Interruptible Gas Revenue	480-483Int	SUPP	COMMODITY	Mignifi	None	diame	Hope		InterGas_Rev						
1 USEC Revenue	480-483USC	USEC	Works	Note	None	None	CUST		-						USEC_R
32 REC Revenue	480-483REC	DIST	Nithin	Histoir	DISTBASE	Wilde	120000				REC_Rev	REC Rev	REC Rev		-
3 Forfeited discounts	487	DIST	None:		DIST_REV		Note				Over60-Dol	Over60-Dol	Over60-Dol		
4 Miscellaneous service revenue	488	DIST	North	North	DIST_REV		Missier					BaseRate_Rev			
	489	DIST		North	DEMAND	R2134400					GTS	ousemate_ner	buschute_nev		
= '	495	SUPP	COMMODITY	Nimon	None	Num	. March		GCR Revenue		013				
77 Revenue Adjustments	495Adi	SUPP	COMMODITY		None	740mm	Ninne		GCR Revenue						
8 Subtotal - Gas Revenues	455/40	3011	COMMODITY		THOUSE .	771/10	TANKE.		ocn_nevenue						
9 Bill paid turn ons & dlg ups	903Rev	ONSITE	None	None		CUST	None								
	879Rev			None	None	CUST								Cust_Avg	
• • • • • • • • • • • • • • • • • • • •	6/9Rev	ONSITE	HILLING.	547115	140116	COSI	None							Cust_Res	
1 Subtotal - Other operating revenues															
2 TOTAL OPERATING REVENUES															
3 Non-operating rental income	418	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	West	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
4 Interest and dividend income	419	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	None	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
5 Miscellaneous non-operating income	421	SUPP	DEMAND	(Hone)	Maine	Ninn	Nom	DesDay-Supp							
6 Total Non-Operating Income															
7 TOTAL REVENUE															
8 Income Before Interest and Surplus															
9 Interest on long-term debt	427	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	Missin	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
Amortization of debt discount	428	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	(600±	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
1 Amortization of premium on debt	429	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	None	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
•	431	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	None	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
	432	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST		Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
	499	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	Mane	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
5 Total Interest & Surplus							110000					ALEXANDES .	. constant of the	THE SECOND SEC	
•	436	RATEBASE	SUPPBASE	STORBASE	DISTBASE	CUST	None	Ratebase		Ratebase	Ratebase	Ratebase	Ratebase	Ratebase	
7 Total Interest & Surplus, Other			2.007 1.007.1000		THE COURSE	2444		- decident		THE NEW YORK	Harrage	tebese	Ma (COBSC	Warenase.	

Exhibit PQH-7A

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Exhibit PQH-7A: Functionalization Factor Values

Functionalization Factor	Supply	Storage	Transmission	Distribution	Onsite	USEC
External Factors						
SUPP	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
STOR	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
TRANS	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
DIST	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
ONSITE	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
USEC	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Plant-Related Factors						
SUPP_PT	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
STOR_PT	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
DIST_PT	0.0%	0.0%	0.0%	89.6%	10.4%	0.0%
MAIN_SERVICE	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
PSD_PT	3.2%	7.7%	0.0%	79.9%	9.3%	0.0%
Operations & Maintenance Fa	ctor					
O&M	8.2%	5.1%	0.0%	42.3%	44.4%	0.0%
Depreciation Expense Factor						
DEP	4.6%	10.1%	0.0%	75.0%	10.3%	0.0%
Working Capital Factor						
WC	117.8%	0.0%	0.0%	-17.8%	0.0%	0.0%
Revenue-Related Factors						
GCR_REV	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rate Base Factor						
RATEBASE	6.3%	4.8%	0.0%	72.4%	16.5%	0.0%

Exhibit PQH-7B

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Exhibit PQH-7B: Classification Factor Values

Allocator Name	Demand	Commodity	Customer
External Factors			
DEMAND	100.0%	0.0%	0.0%
COMMODITY	0.0%	100.0%	0.0%
CUST	0.0%	0.0%	100.0%
MAINS	50.0%	0.0%	50.0%
Distribution Plant-Related Factors			
DISTPT	27.8%	0.0%	72.2%
MAIN&SERVICE	26.1%	0.0%	73.9%
Distribution Labor and Expense-Related Factors			
DISTLABOR	41.4%	5.7%	52.9%
DISTO&MXGAS	32.3%	4.1%	63.6%
Distribution Revenue Factor			
DIST_REV	32.3%	4.1%	63.6%
Distribution Rate Base Factor			
DISTBASE	28.8%	0.4%	70.8%
Supply Labor and Expense-Related Factors			
SUPPLABOR	100.0%	0.0%	0.0%
SUPPO&M	85.6%	14.4%	0.0%
SUPPO&MXGAS	100.0%	0.0%	0.0%
Supply Plant-Related Factors			
SUPPPT	100.0%	0.0%	0.0%
SUPPBASE	100.0%	0.0%	0.0%
Storage-Related Factors			
STORLABOR	100.0%	0.0%	0.0%
STORPT	100.0%	0.0%	0.0%
STORBASE	100.0%	0.0%	0.0%

Exhibit PQH-7C

Philadelphia Gas Works

Allocated Class CO5 Study — Fully Projected Future Test Year Ended August 31, 2018

Exhibit PQH-7C: Allocation Factor Values

	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA		Interruptible	GTS/I
Allocator Name	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate 8	Non-Heat	Sales	
DesDay-Supp	0.68%	74.65%	2.19%	17.31%	0.40%	1.04%	0.33%	1.95%	0.36%	1.07%	0.00%	0.00%	0.00
Gas_Sales_Interr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00
Sas_Sales_Firm	0.99%	79.98%	2.26%	14.01%	0.24%	0.65%	0.30%	1.07%	0.39%	0.10%	0.00%	0.00%	0.00
BaseRate_Rev	1.56%	79.78%	2.23%	13.25%	0.39%	0.79%	0.20%	0.83%	0.32%	0.65%	0.00%	0.00%	0.00
GCR_Revenue	0.99%	80.00%	2.25%	14.01%	0.24%	0.65%	0.30%	1.07%	0.39%	0.10%	0.00%	0.00%	0.00
nterGas_Rev	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00
STS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00
DesDay-Mains	0.59%	64.68%	1.90%	15.00%	0.35%	0.90%	0.29%	1.69%	0.31%	0.93%	0.00%	0.01%	13.34
Cust_Ind	0.00%	0.00%	0.00%	0.00%	27.96%	72.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
Over60-Dol	1.80%	98.05%	0.02%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
Thruput	0.56%	45.84%	1.94%	12.01%	0.36%	0.72%	0.25%	1.08%	0.22%	0.67%	0.01%	0.02%	36.31
Gas_Sales	0.99%	79.95%	2.26%	14.01%	0.24%	0.65%	0.30%	1.07%	0.39%	0.10%	0.00%	0.04%	0.00
Winter3	0.82%	81.52%	1.66%	13.12%	0.22%	0.68%	0.30%	1.17%	0.40%	0.08%	0.00%	0.02%	0.00
Cust_Avg	3.88%	90.20%	0.95%	4.04%	0.04%	0.09%	0.06%	0.11%	0.37%	0.18%	0.00%	0.00%	0.08
Service_Invest	3.69%	85.76%	1.35%	5.76%	0.16%	0.40%	0.09%	0.50%	0.35%	0.80%	0.00%	0.01%	1.12
WriteOff-Dol	1.74%	94.80%	0.49%	2.82%	0.02%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
Meter_Invest	3.16%	73.44%	3.65%	15.54%	0.20%	0.52%	0.23%	0.65%	0.30%	1.05%	0.00%	0.00%	1.25
Cust_Small	4.11%	95.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00
Cust_Premises	3.20%	74.37%	3.69%	15.73%	0.21%	0.53%	0.23%	0.66%	0.31%	1.06%	0.00%	0.00%	0.00
ust_Res	4.13%	95.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
Account903	2.91%	83.46%	2.06%	9.86%	0.16%	0.35%	0.11%	0.38%	0.28%	0.30%	0.00%	0.00%	0.13
MeterRead	2.81%	84.86%	1.51%	8.15%	0.17%	0.38%	0.14%	0.47%	0.36%	0.33%	0.00%	0.00%	0.84
Account908	3.51%	81.69%	0.44%	1.88%	3.39%	8.74%	0.03%	0.05%	0.17%	0.08%	0.00%	0.00%	0.02
Deliveries_Firm	0.89%	71.78%	3.08%	19.00%	0.58%	1.14%	0.39%	1.72%	0.35%	1.05%	0.01%	0.00%	0.00
JSEC_Rev	0.89%	71,79%	3.07%	19.01%	0.58%	1.14%	0.39%	1.72%	0.35%	1.05%	0.01%	0.00%	0.00
CustChg_Rev	3.77%	87.58%	1.38%	5.88%	0.14%	0.37%	0.09%	0.16%	0.36%	0.26%	0.00%	0.00%	0.00
Dist_Rev	1.52%	79.21%	2.30%	13.68%	0.40%	0.82%	0.21%	0.87%	0.32%	0.67%	0.00%	0.00%	0.00
DeliveryChg_Rev	0.95%	77.13%	2.53%	15.63%	0.47%	0.93%	0.24%	1.03%	0.31%	0.77%	0.00%	0.00%	0.00
SuppLab-D	0.68%	74.65%	2.19%	17.31%	0.40%	1.04%	0.33%	1.95%	0.36%	1.07%	0.00%	0.00%	0.00
SuppPt-D	0.68%	74.65%	2.19%	17.31%	0.40%	1.04%	0.33%	1.95%	0.36%	1.07%	0.00%	0.00%	0.00
Ratebase	2.68%	80.33%	1.79%	9.90%	0.22%	0.57%	0.17%	0.80%	0.34%	0.70%	0.00%	0.01%	2.49
StorLab-D	0.68%	74.65%	2.19%	17.31%	0.40%	1.04%	0.33%	1.95%	0.36%	1.07%	0.00%	0.00%	0.00
StorPt-D	0.68%	74.65%	2.19%	17.31%	0.40%	1.04%	0.33%	1.95%	0.36%	1.07%	0.00%	0.00%	0.00
DistPt-D	0.58%	63.45%	1.86%	14.71%	0.37%	0.94%	0.28%	1.66%	0.31%	0.91%	0.00%	0.01%	14.91
DistLab-D	0.59%	64.68%	1.90%	15.00%	0.35%	0.90%	0.29%	1.69%	0.31%	0.93%	0.00%	0.01%	13.34
DistLab-E	0.56%	45.84%	1.94%	12.01%	0.36%	0.72%	0.25%	1.08%	0.22%	0.67%	0.00%	0.02%	36.31
DistLab-C	3.79%	88.12%	1.14%	4.84%	0.09%	0.24%	0.07%	0.29%	0.36%	0.47%	0.00%	0.01%	0.57
OnSiLab-C	3.16%	79.73%	2.59%	11.44%	0.42%	1.06%	0.15%	0.47%	0.27%	0.63%	0.00%	0.00%	0.07
ABOR	2.62%	77.84%	2.18%	11.31%	0.35%	0.88%	0.18%	0.76%	0.30%	0.68%	0.00%	0.00%	2.89
DistMS-D	0.59%	64.68%	1.90%	15.00%	0.35%	0.90%	0.29%	1.69%	0.31%	0.93%	0.00%	0.01%	13.34
DistOMxG-D	0.59%	64.65%	1.90%	14.99%	0.35%	0.90%	0.29%	1.69%	0.31%	0.93%	0.00%	0.01%	13.38
DistOMxG-E	0.56%	45.84%	1.94%	12.01%	0.35%	0.72%	0.25%	1.08%	0.22%	0.55%	0.00%	0.01%	36.31
DistOMxG-C	3.33%	88.70%	1.07%	4.85%	0.36%	0.72%	0.23%	0.29%	0.22%	0.67%	0.00%	0.02%	
DistPt-E	0.56%	45.84%	1.94%	12.01%	0.36%	0.23%	0.25%	1.08%	0.29%	0.43%			0.63
DistPt-C	3.69%	85.76%	1.35%	5.76%	0.36%	0.72%	0.25%				0.01%	0.02%	36.31
DistMS-C	3.69%	85.76%	1.35%	5.76%		0.40%		0.50%	0.35%	0.80%	0.00%	0.01%	1.12
OnSiPt-C	3.19%	74.23%			0.16%		0.09%	0.50%	0.35%	0.80%	0.00%	0.01%	1.12
OnSi-MR-C	3.19%	74.23% 75.14%	3.52% 3.56%	14.98% 15.16%	0.20% 0.20%	0.51% 0.51%	0.22% 0.22%	0.63% 0.64%	0.31% 0.31%	1.01% 1.02%	0.00% 0.00%	0.00% 0.00%	1.21 0.00

Exhibit PQH-8

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August Table of Contents for Exhibit PQH-8

Exhibit PQH-8A:	Number of Customers by Rate Class and Month
Exhibit PQH-8B:	Development of Customer-Related Allocators
Exhibit PQH-8C:	Sendout by Rate Class and Month, mcf
Exhibit PQH-8D:	Sales by Rate Class and Month, mcf
Exhibit PQH-8E:	Sales-Related Allocators, mcf
Exhibit PQH-8F:	Winter Sales Allocator, mcf
Exhibit PQH-8G:	Design Day Sales, mcf
Exhibit PQH-8H:	Design Day Usage of Mains Allocator, mcf
Exhibit PQH-8I:	Write-Offs Allocator
Exhibit PQH-8J:	Account Aging Allocator
Exhibit PQH-8K:	Service Costs Allocator
Exhibit PQH-8L:	Meter Installation Costs Allocator
Exhibit PQH-8M:	Meter Reading Costs Allocator
Exhibit PQH-8N:	Account 903 Allocator
Exhibit PQH-80:	Account 908 Allocator

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Number of Customers by Rate Class and Month

Class	Use	09/2017	10/2017	11/2017	12/2017	01/2018	02/2018	03/2018	04/2018	05/2018	06/2018	07/2018	08/2018	Annual Total	Annual Average
Residential	Non-Heat	20,077	19,972	19,866	19,760	19,654	19,549	19,443	19,337	19,231	19,125	19,019	18,913	233,946	19,496
Residential	Heat	446,725	447,638	450,251	453,564	456,177	457,290	457,403	456,916	455,829	454,142	451,855	449,468	5,437,258	453,105
Commercial	Non-Heat	4,747	4,750	4,752	4,755	4,758	4,761	4,764	4,767	4,769	4,772	4,773	4,776	57,144	4,762
Commercial	Heat	20,077	20,113	20,151	20,187	20,226	20,264	20,301	20,339	20,379	20,416	20,455	20,492	243,400	20,283
Industrial	Non-Heat	177	177	177	177	177	177	177	177	177	177	177	177	2,124	177
Industrial	Heat	456	456	456	456	456	456	456	456	456	456	456	456	5,472	456
Municipal	Non-Heat	300	300	300	300	300	300	300	300	300	300	300	300	3,600	300
Municipal	Heat	568	568	568	568	568	568	568	568	568	568	568	568	6,816	568
PHA	GS	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	22,356	1,863
PHA	Rate 8	913	913	913	912	912	912	911	911	911	910	910	909	10,937	911
NGVS	Non-Heat	4	4	4	4	4	4	4	4	4	4	4	4	48	4
Interruptible	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48	4
GTS/IT		425	425	425	425	425	425	425	425	425	425	425	425	5,100	425

The Average Customers allocator is a simple average of the monthly number of customers in each rate class.

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Development of Customer-Related Allocators

					Annual Average of	Select Customer	Groups		
Class	Use	Annual Average	All Excluding AC Customers	All Excluding Interruptible and GTS/IT	Residential and PHA GS (small customers)	Residential	Industrial	Commercial and Industrial	GTS/IT
Residential	Non-Heat	19,496	19,496	19,496	19,496	19,496			
Residential	Heat	453,105	453,105	453,105	453,105	453,105			
Commercial	Non-Heat	4,762	4,761	4,762				4,762	
Commercial	Heat	20,283	20,283	20,283				20,283	
Industrial	Non-Heat	177	177	177			177	177	
Industrial	Heat	456	456	456			456	456	
Municipal	Non-Heat	300	298	300					
Municipal	Heat	568	568	568					
PHA	GS	1,863	1,863	1,863	1,863				
PHA	Rate 8	911	911	911					
NGVS	Non-Heat	4	4	4					
Interruptible	Sales	4	4						
GTS/IT		425	425					425	425

Each allocator is the annual average number of customers in select Rate Classes.

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Sendout by Rate Class and Month, mcf

Class	Use	09/2017	10/2017	11/2017	12/2017	01/2018	02/2018	03/2018	04/2018	05/2018	06/2018	07/2018	08/2018	Annual Sendout
Residential	Non-Heat	18,481	26,406	41,692	57,010	70,784	61,973	49,628	30,174	20,691	17,267	17,744	17,645	429,494
Residential	Heat	712,817	1,636,094	3,585,024	5,482,495	7,271,558	6,375,686	4,698,808	2,302,476	1,056,510	680,364	699,639	696,086	35,197,557
Commercial	Non-Heat	78,871	99,254	138,308	179,658	216,163	190,534	161,193	109,023	84,945	75,835	78,586	78,673	1,491,044
Commercial	Heat	284,584	490,438	908,653	1,320,826	1,704,090	1,498,209	1,152,218	631,361	366,539	281,306	291,385	292,121	9,221,729
Industrial	Non-Heat	13,931	18,175	25,935	34,096	41,386	36,530	30,692	20,439	15,660	13,747	14,206	14,206	279,003
Industrial	Heat	16,230	29,132	55,491	81,202	105,045	92,097	70,071	37,517	20,909	15,630	16,151	16,152	555,627
Municipal	Non-Heat	5,642	9,820	18,985	28,009	36,394	31,894	24,095	12,664	6,811	5,166	5,500	5,736	190,716
Municipal	Heat	11,688	35,895	87,334	136,220	182,159	159,171	114,774	52,702	20,051	10,533	10,884	10,884	832,296
PHA	GS	3,432	8,001	17,580	26,765	35,357	30,933	22,753	11,103	5,037	3,216	3,323	3,323	170,821
PHA	Rate 8	11,979	25,006	52,084	78,155	102,500	89,740	66,754	33,681	16,576	11,330	11,707	11,694	511,206
NGVS	Non-Heat	511	529	511	529	529	477	529	511	529	511	529	529	6,223
Interruptible	Sales	1,418	1,465	1,418	1,465	1,465	1,323	1,465	1,418	1,465	1,418	1,465	1,465	17,248
GTS/IT		1,946,773	2,183,886	2,432,056	2,763,749	3,006,953	2,711,090	2,629,761	2,222,630	2,057,779	1,937,765	1,995,852	1,995,852	27,884,147

The term "sales" refers to the amount of gas that arrives at the customer premises, while the term "sendout" is equal to sales plus system losses.

The Sendout allocator is annual throughput volumes for each rate class, which represents volumes on mains.

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Sales by Rate Class and Month, mcf

Class	Use	09/2017	10/2017	11/2017	12/2017	01/2018	02/2018	03/2018	04/2018	05/2018	06/2018	07/2018	08/2018	Annual Sales
Residential	Non-Heat	17,158	19,688	30,411	46,070	71,279	65,930	52,813	37,806	22,978	19,813	18,878	16,671	419,497
Residential	Heat	628,181	862,121	2,230,628	4,139,689	7,318,716	6,859,014	5,106,893	3,292,257	1,385,056	789,832	737,489	651,532	34,001,408
Commercial	Non-Heat	74,138	86,307	117,296	158,725	213,971	194,488	164,123	120,033	87,235	86,363	83,486	74,367	1,460,532
Commercial	Heat	263,925	377,355	713,572	1,125,493	1,696,866	1,552,137	1,197,744	760,232	406,291	323,024	310,023	275,989	9,002,651
Industrial	Non-Heat	13,142	16,747	23,661	31,682	40,503	36,276	30,450	21,099	15,619	15,654	15,114	13,421	273,370
Industrial	Heat	15,169	24,639	47,662	73,047	103,450	92,893	70,847	41,729	22,108	17,885	17,185	15,260	541,872
Municipal	Non-Heat	5,152	5,967	13,322	22,558	39,921	34,650	24,751	16,045	7,367	5,839	5,817	5,434	186,821
Municipal	Heat	9,972	15,336	56,825	106,888	202,017	174,753	118,905	71,742	23,629	11,972	11,580	10,283	813,902
PHA	GS	3,112	5,334	12,919	22,136	35,380	32,433	24,035	14,381	6,126	3,735	3,535	3,139	166,265
PHA	Rate 8	11,354	24,230	50,469	75,732	99,323	86,959	64,685	32,637	16,062	12,878	12,456	11,048	497,833
NGVS	Non-Heat	488	512	496	512	512	463	512	496	512	556	548	503	6,109
Interruptible	Sales	1,374	1,420	1,374	1,420	1,420	1,282	1,420	1,374	1,420	1,374	1,420	1,420	16,714
GTS/IT		1,917,144	2,147,930	2,387,384	2,709,817	2,945,483	2,655,719	2,579,983	2,184,450	2,025,733	1,908,416	1,965,726	1,965,726	27,393,512

The term "sales" refers to the amount of gas that arrives at the customer premises, while the term "sendout" is equal to sales plus system losses. The Sales allocator is annual deliveries for each rate class.

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Sales-Related Allocators, mcf

					Sales to Select Cu	stomer Groups		
							Bundled	
		Total Annual	All Firm Al	Firm Customers	All Interruptible	Bundled Firm	Interruptible	All Bundled
Class	Use	Sales	Customers	Excluding AC	Customers	Customers	Customers	Customers
Residential	Non-Heat	419,497	419,497	419,497		419,497		419,497
Residential	Heat	34,001,408	34,001,408	34,001,408		34,001,408		34,001,408
Commercial	Non-Heat	1,460,532	1,460,532	1,455,568		961,243		961,243
Commercial	Heat	9,002,651	9,002,651	9,002,651		5,956,419		5,956,419
Industrial	Non-Heat	273,370	273,370	273,370		100,773		100,773
Industrial	Heat	541,872	541,872	541,872		276,702		276,702
Municipal	Non-Heat	186,821	186,821	185,117		127,984		127,984
Municipal	Heat	813,902	813,902	813,902		454,537		454,537
PHA	GS	166,265	166,265	166,265		166,265		166,265
PHA	Rate 8	497,833	497,833	497,833		43,384		43,384
NGVS	Non-Heat	6,109	6,109	6,109		1,766		1,766
Interruptible	Sales	16,714			16,714		16,714	16,714
GTS/IT		27,393,512			27,393,512		·	Ĺ

The term "sales" refers to the amount of gas that arrives at the customer premises, while the term "sendout" is equal to sales plus system losses. Each allocator is the annual delivery volumes in select rate classes.

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Winter Sales Allocator, mcf

Class	Use	12/2017	01/2018	02/2018	Winter Sales
Residential	Non-Heat	46,070	71,279	65,930	183,280
Residential	Heat	4,139,689	7,318,716	6,859,014	18,317,420
Commercial	Non-Heat	103,490	141,624	128,887	374,001
Commercial	Heat	740,139	1,150,123	1,057,374	2,947,636
Industrial	Non-Heat	13,230	18,819	16,952	49,001
Industrial	Heat	39,143	59,585	53,943	152,671
Municipal	Non-Heat	15,671	28,206	24,460	68,337
Municipal	Heat	58,861	109,959	95,175	263,995
PHA	GS	22,136	35,380	32,433	89,950
PHA	Rate 8	5,647	7,041	6,197	18,885
NGVS	Non-Heat	150	150	135	435
Interruptible	Sales	1,420	1,420	1,282	4,121
GTS/IT		0	0	0	0

The Winter Sales allocator is bundled delivery volumes during December-February.

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Design Day Sales, mcf

Class	Use	Design Day Sales
Residential	Non-Heat	4,510
Residential	Heat	491,656
Commercial	Non-Heat	14,439
Commercial	Heat	114,016
Industrial	Non-Heat	2,667
Industrial	Heat	6,846
Municipal	Non-Heat	2,203
Municipal	Heat	12,837
PHA	GS	2,389
PHA	Rate 8	7,072
NGVS	Non-Heat	17
Interruptible GTS/IT	Sales	

Notes:

The Design Day Sales allocator includes both bundled and transport only, firm deliveries for the design day.

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Design Day Usage of Mains Allocator, mcf

Class	Use	Design Day Usage of Mains [A]
Residential	Non-Heat	4,510
Residential	Heat	491,656
Commercial	Non-Heat	14,439
Commercial	Heat	114,016
Industrial	Non-Heat	2,667
Industrial	Heat	6,846
Municipal	Non-Heat	2,203
Municipal	Heat	12,837
PHA	GS	2,389
PHA	Rate 8	7,072
NGVS	Non-Heat	17
Interruptible	Sales	47
GTS/IT		101,381

[A]: Design Day Supply allocator + Interruptible

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Write-Offs Allocator

Classes	Use	Percentage of Revenue within Class [A]	Write-Off FY 2016	Write-Off FY 2016, \$ [C] [A] x [B]		Write-Off FY 2015 by Base Class (\$) [E]	Write-Off FY 2015, \$ [F] [A] × [E]	FY 2015 % Write-Off [G]	Write-Off FY 2014 by Base Class (\$) [H]	Write-Off FY 2014, \$ [I] [A] x [H]	FY 2014 % Write-Off [J]	Average Write- Offs, \$ W [K]	Average Vrite-Offs, % [L]
Residential	Non-Heat	1.8%	49,754,556	897,441	1.7%	37,907,283	683,748	1.7%	35,109,050	633,275	1.8%	738,155	1.7%
Residential	Heat	98.2%	49,754,556	48,857,114	94.1%	37,907,283	37,223,535	94.8%	35,109,050	34,475,775	95.7%	40,185,475	94.8%
Commercial	Non-Heat	14.9%	2,035,986	302,704	0.6%	1,271,144	188,990	0.5%	•	134,859	0.4%	208,851	0.5%
Commercial	Heat	85.1%	2,035,986	1,733,282	3.3%	1,271,144	1,082,154	2.8%		772,202	2.1%	1,195,879	2.8%
Industrial	Non-Heat	13.3%	110,478	14,737	0.0%	66,603	8,885	0.0%	7,211	962	0.0%	8,195	0.0%
Industrial	Heat	86.7%	110,478	95,740	0.2%	66,603	57,719	0.1%	7,211	6,249	0.0%	53,236	0.1%
Municipal Municipal PHA PHA NGVS Interruptible GTS/IT	Non-Heat Heat GS Rate 8 Non-Heat Sales												
Total				51,901,020	100.0%	78,490,059	39,245,029	100.0%	72,046,643	36,023,322	100.0%	42,389,790	100.0%

The Write-Offs allocator is the average of write-off amounts for fiscal years 2014-2016.

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Account Aging Allocator

Classes	Use	Write-Off Allocator [A]	Current Accounts Aging by Base Class, \$ [B]	30 Days Accounts Aging by Base Class, \$ [C]	60 Days Accounts Aging by Base Class, \$ [D]	90 Days and Over Accounts Aging by Base Class, \$ [E]	Current Accounts Aging, \$ [F] [A] x [B]	30 Days Accounts Aging, \$ [G] [A] x [C]	60 Days Accounts Aging, \$ [H] [A] x [D]	90 Days and Over Accounts Aging, \$ [I] [A] x [E]	Total Accounts ging Over 60 Days Allocator, \$ [J] [H] + [I]
Residential	Non-Heat	1.74%	12,552,000	37,595,000	35,366,000	355,034,000	218,574	654,661	615,846	6,182,384	6,798,230
Residential	Heat	94.80%	12,552,000	37,595,000	35,366,000	355,034,000	11,899,282	35,640,019	33,526,929	336,571,842	370,098,772
Commercial	Non-Heat	0.49%	6,660,000	2,657,000	998,000	15,382,000	32,813	13,091	4,917	75,786	80,703
Commercial	Heat	2.82%	6,660,000	2,657,000	998,000	15,382,000	187,889	74,958	28,155	433,949	462,104
Industrial	Non-Heat	0.02%	1,762,000	434,000	103,000	1,299,000	341	84	20	251	271
Industrial Municipal Municipal PHA PHA NGVS Interruptible GTS/IT	Heat Non-Heat Heat GS Rate 8 Non-Heat Sales	0.13%	1,762,000	434,000	103,000	1,299,000	2,213	545	129	1,631	1,761
Total		100.00%	41,948,000	81,372,000	72,934,000	743,430,000	12,341,112	36,383,357	34,175,996	343,265,844	377,441,841

The Accounts Over 60 days allocator is the total accounts receivable over 60 days for fiscal years 2014-2016.

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Service Costs Allocator

			Average Base			Average Number	
Class	Use	Service Type	Cost, \$	Factor	Average Cost, \$	of Customers	Total, \$
			[A]	[B]	[C]	[D]	[E]
					[A] x [B]		[C] x [D]
Residential	Non-Heat	1	1,806	1.0	1,806	19,496	35,202,676
Residential	Heat	1	1,806	1.0	1,806	453,105	818,163,292
Commercial	Non-Heat	1	1,806	1.5	2,709	4,762	12,897,987
Commercial	Heat	1	1,806	1.5	2,709	20,283	54,937,878
Industrial	Non-Heat	2	8,414	1.0	8,414	177	1,489,288
Industrial	Heat	2	8,414	1.0	8,414	456	3,836,809
Municipal	Non-Heat	1	1,806	1.5	2,709	300	812,557
Municipal	Heat	2	8,414	1.0	8,414	568	4,779,184
PHA	GS	1	1,806	1.0	1,806	1,863	3,363,986
PHA	Rate 8	2	8,414	1.0	8,414	911	7,668,710
NGVS	Non-Heat	2	8,414	1.0	8,414	4	33,656
Interruptible	Sales	2	8,414	3.0	25,242	4	100,969
GTS/IT		2	8,414	3.0	25,242	425	10,727,921

Notes:

The Services Investment allocator is computed as the share of current service line replacement cost for each Rate Class.

Service Costs for 2015-2016

Service Type	Total Cost	Quantity	Average Cost
1	15,120,782	8,374	\$1,806
2	757,265	90	\$8,414
	Service Type 1	1 15,120,782	1 15,120,782 8,374

Source: PGW

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Meter Installation Costs Allocator

27							.	Total Cost Excluding Interruptible & GTS/IT
Class	Use	Meter Type	Base Meter Cost, \$	Factor	Meter Cost, \$	Customers	Total Cost, \$	Customers, \$
		[A]	[8]	[C]	[D]	[E]	[F]	[G]
					[B] x [C]		[D] x [E]	
Residential	Non-Heat	1	257	1.0	257	19,496	5,008,671	5,008,671
Residential	Heat	1	257	1.0	257	453,105	116,409,076	116,409,076
Commercial	Non-Heat	2	1,214	1.0	1,214	4,762	5,781,925	5,781,925
Commercial	Heat	2	1,214	1.0	1,214	20,283	24,627,618	24,627,618
Industrial	Non-Heat	2	1,214	1.5	1,821	177	322,365	322,365
Industrial	Heat	2	1,214	1.5	1,821	456	830,499	830,499
Municipal	Non-Heat	2	1,214	1.0	1,214	300	364,254	364,254
Municipal	Heat	2	1,214	1.5	1,821	568	1,034,481	1,034,481
PHA	GS	1	257	1.0	257	1,863	478,631	478,631
PHA	Rate 8	2	1,214	1.5	1,821	911	1,659,936	1,659,936
NGVS	Non-Heat	2	1,214	1.0	1,214	4	4,857	4,857
Interruptible	Sales	3	1,668	1.0	1,668	4	6,671	O.
GTS/IT		4	4,669	1.0	4,669	425	1,984,321	0

Notes:

The Meters Investment allocator is calculated based in the replacement cost share for each Rate Class.

Installed Meters: FY 2016 Actual Costs

				Cost Per Me	ter, \$		
			-			Total Cost per	
Meter Size	Meter Type Design	Typical Rate Class	Number	Material	Labor	Meter, \$	Total Cost, \$
L250	1	Residential	26,372	64	189	253	6,667,369
L425	1	Residential	324	171	189	360	116,582
L630	1 Diaphi	agm Residential	169	479	220	699	118,050
L800	2	Comm / Industrial	16	923	291	1,214	19,427
1M	3 Rotary	LBS / BPS	0			0	0
1.5M	3 Rotary	LBS / BPS	143	1,167	344	1,511	216,010
2M	3 Rotary	LBS / BPS	35	1,229	395	1,624	56,831
3M	3 Rotary	LBS / BPS	29	1,246	395	1,641	47,581
5M	3 Rotary	LBS / BPS	29	1,430	496	1,926	55,851
7M	3 Rotary	LBS / BPS	26	1,445	496	1,941	50,463
11M	3 Rotary	LBS / BPS	18	1,644	590	2,234	40,205
16M	4 Rotary	GTS	21	2,080	590	2,670	56,062
4" Turbo	4 Turbo	GTS	6	4,406	590	4,996	29,974
6" Turbo	4 Turbo	GTS	16	5,229	905	6,134	98,149
8" Turbo	4 Turbo	GTS	4	7,909	905	8,814	35,257
12" Turbo	4 Turbo	GTS	0			0	0

Source: PGW

FY 2016 Average Meter Cost by Meter Type

2 =		Total	
Meter Type	Total Cost, \$	Number	Average Cost, \$
1	6,902,001	26,865	257
2	19,427	16	1,214
3	466,942	280	1,668
4	219,443	47	4,669

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Meter Reading Costs Allocator

Class	Use	Tariff Revenue Allocator [A]	Customer Average Allocator [B]	Scrap/Special Distributed by Tariff Revenue, \$ [C]	AMR Distributed by Customer Average Allocator, \$ [D]	Allocated Meter Reading Costs, \$ [E]
Residential	Non-Heat	1.29%	3.88%	4,192	17,852	22,043
Residential	Heat	77.30%	90.20%	251,210	414,903	666,113
Commercial	Non-Heat	2.31%	0.95%	7,496	4,361	11,857
Commercial	Heat	13.96%	4.04%	45,374	18,573	63,947
Industrial	Non-Heat	0.36%	0.04%	1,183	162	1,345
Industrial	Heat	0.78%	0.09%	2,545	418	2,962
Municipal	Non-Heat	0.24%	0.06%	795	275	1,069
Municipal	Heat	0.98%	0.11%	3,190	520	3,710
PHA	GS	0.33%	0.37%	1,088	1,706	2,794
PHA	Rate 8	0.53%	0.18%	1,718	835	2,553
NGVS	Non-Heat	0.004%	0.001%	14	4	18
Interruptible	Sales	0.003%	0.001%	9	4	12
GTS/IT		1.90%	0.08%	6,186	389	6,575
Total		\$640,431,475	502,354	325,000	460,000	785,000

Sources:

[A]: Tariff Revenue Allocator

[B]: Average Customers Allocator

[C]: Meter Reading Scrap/Special x [A]

[D]: Meter Reading AMR x [B]

[E]: [C] + [D]

Notes:

The Meter Reading allocator represents the allocation of FERC Account 902 meter reading costs to each Rate Class.

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Account 903 Allocator

Account Description	Total, \$ Sub Allocator	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate 8	NGVS Non-Heat	Interruptible Sales	GTS/IT
Account Management	1,509,000 Cust_Res	62,249	1,446,751											
Account Management - Bill														
Preparation Office	4,270,000 Cust_Avg	165,711	3,851,382	40,477	172,408	1,504	3,876	2,550	4,828	15,835	7,747	34	34	3,612
Account Management - Mail Receipts	1,409,000 Cust_Avg	54,681	1,270,866	13,356	56,891	496	1,279	841	1,593	5,225	2,556	11	- 11	1,192
Commercial Resource Center	1,276,000 Cust_Comm_Ind			232,779	991,503	8,652	22,290			-	-			20,775
Collection - Revenue - Bill Paid Turn														•
Ons & Dig Ups	-1,883,000 Over60-Dol	-33,915	-1,846,367	-403	-2,305	-1	-9							
Collection - Field	155,000 Over60-Dol	2,792	151,985	33	190	0	1							
Collection - Office	4,265,000 Over60-Dol	76,818	4,182,025	912	5,222	3	20							
Customer Service - CRP Other					•									
Expenses	4,457,000 Deliveries_Firm	39,470	3,199,144	137,419	847,047	25,721	50,984	17,578	76,579	15,644	46.840	575		
Customer Service - District Offices -														
Labor	1,767,000 Cust_xl	68,633	1,595,131	16,764	71,406	623	1,605	1,056	2,000	6,559	3,209	14		
Customer Service - Indirect Field	_						•		•	•	•			
Expenses	9,000 Cust_Avg	349	8,118	85	363	3	8	5	10	33	16	0	0	8
Customer Service - Telephone Service	5,649,000 Cust_Avg	219,228	5,095,189	53,549	228,087	1,990	5,128	3,374	6,387	20,950	10,249	45	45	4,779
Field Services - Collections	312,000 Over60-Dol	5,620	305,930	67	382	0	1	-	,	•				, , , , , ,
Field Services - Meter Investigating														
Unit (MIU)	161,000 MeterRead	4,521	136,617	2,432	13,115	276	608	219	761	573	524	4	3	1,349
VP Regulatory Compliance & Customer		-	,	,	•								-	-,
Programs - DRU	1,418,000 Cust_Avg	55,030	1,278,984	13,442	57,254	500	1,287	847	1,603	5,259	2,573	11	11	1,200
Allocator	Account903	721,186	20,675,755	510,913	2,441,562	39,768	87,079	26,470	93,761	70,078	73,714	694	104	32,915

 $\label{thm:county} The \ Account 903 \ allocator \ uses \ allocators \ from \ the \ CCOSS \ to \ assign \ expenses \ to \ each \ Rate \ Class.$

This allocator includes all accounts that are a part of FERC Account 903.

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
Account 908 Allocator

Description	Total, \$ Sub Allocator	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS Into	erruptible	GTS/IT
		Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	GS	Rate B	Non-Heat	Sales	
Marketing - Industrial/Major Accounts	574,000 Cust_Ind					160,502	413,498							
Marketing - Industrial/Major Accounts														
Commercial Services Center	87,000 Cust_Ind					24,327	62,673							
Marketing - Marketing Services	1,510,000 Cust_xl	58,651	1,363,128	14,326	61,021	532	1,372	903	1,709	5,605	2,742	12		
Marketing - Research	19,000 Cust_Avg	737	17,137	180	767	7	17	11	21	70	34	0	0	16
Marketing - Residential Sales	1,236,000 Cust_Res	50,987	1,185,013											
Marketing - Strategic Initiatives	382,000 Cust_Avg	14,825	344,550	3,621	15,424	135	347	228	432	1,417	693	3	3	323
Marketing - Strategic Planning & Analysis	624,000 Cust_Avg	24,216	562,825	5,915	25,195	220	566	373	706	2,314	1,132	5	5	528
Marketing - Technical Support	7,000 Cust_Avg	272	6,314	66	283	2	6	4	8	26	13	0	0	6
VP Regulatory Compliance & Customer Progra	ims													
- LIHEAP Program	1,037,000 Cust_Res	42,778	994,222											
Allocator	Account908	192,466	4,473,189	24,109	102,689	185,725	478,479	1,519	2,876	9,432	4,614	20	8	873

The Account908 allocator uses allocators from the CCOSS to assign expenses to each Rate Class.

This allocator includes all accounts that are a part of FERC Account 908.

Exhibit PQH-9

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Exhibit PQH-9: Proposed Delivery Charges

		Residential	Commercial	Industrial	PHA GS	Municipal/PHA	NGVS
COMPUTATION OF PROPOSED DELIVERY CHARGES		1) 8 - 1 3		- Care		THE RESERVE	
Base Revenue at Current Rates	[1]	282,885,637	53,857,345	4,095,274	1,096,955	5,817,833	9,590
Proposed Increase	[2]	59,000,000	5,000,000	-400,000	400,000	500,000	. 0
Share of Increase	[3]	84%	7%	-1%	1%	1%	0%
Base Revenue with Proposed Increase	[4] [1] + [2]	341,885,637	58,857,345	3,695,274	1,496,955	6,317,833	9,590
Number of Customers per Month	[5]	472,600	25,044	633	1,863	1,777	4
Customer-Months	[6]	5,671,204	300,532	7,596	22,356	21,329	48
Proposed Monthly Customer Charge, \$/month	[7]	18	27	7 5	18	27	35
Customer-Related Revenue	[8] [6] x [7]	102,081,672	8,114,364	569,700	402,408	575,883	1,680
Current GPC Revenue	[9]	1,376,836	276,508	15,099	6,651	24,968	71
Current MFC Revenue	[10]	6,698,308	80,187	4,718	0	0	0
Current MFC and GPC Revenue	[11] [9] + [10]	8,075,144	356,695	19,817	6,651	24,968	71
Left to Recover Via Delivery Charge	[12] [4] - [8] - [11]	231,728,820	50,386,286	3,105,756	1,087,896	5,716,982	7,840
Firm Deliveries	[13]	34,420,905	10,458,219	815,242	166,265	1,496,852	6,109
Delivery Charge, \$/mcf	[14] [12]/[13]	6.7322	4.8179	3.8096	6.5431	3.8193	1.2833
Change in GPC, \$/mcf	[15]	-0.0172	-0.0172	-0.0172	-0.0172	-0.0172	-0.0172
Change in MFC, \$/mcf	[16]	0.0219	0.0243	0.0098	0.0000	0.0000	0.0000
Net Change in GPC and MFC, \$/mcf	[17] [15] + [16]	0.0047	0.0071	-0.0074	-0.0172	-0.0172	-0.0172
Delivery Charge Adjusted for Change in GPC and MFC, \$/mcf	[18] [14] - [17]	6.7275	4.8108	3.8170	6.5603	3.8365	1.3005

Philadelphia Gas Works

Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018

Exhibit PQH-9A: Proposed Delivery Charges for Interruptible Transportation

		Total	ITA	ITB	ITC	ITD	ITE	GTS	Supplier
COMPUTATION OF PROPOSED DELIVERY CHAR	GES	ST # 15 F	S COLUMN TO SERVICE STATE OF THE PARTY OF TH				THE RESERVE	3	
Revenue at Current Rates									
GTS Revenue	[1]	1,249,147						1,249,147	12,600
Interruptible Transport Revenue	[2]	10,928,669	991,699	1,156,780	1,466,634	2,343,002	4,970,553		,
Total GTS/IT Revenue	[3]	12,190,416	991,699	1,156,780	1,466,634	2,343,002	4,970,553	1,249,147	12,600
Revenue with Proposed Increase									
Proposed Increase by Subclass	[4]	5,500,000	439,898	416,737	624,021	1,187,316	2,832,028		
Total GTS/IT Revenue with Proposed Increase	[5]	17,690,416	1,431,598	1,573,518	2,090,655	3,530,318	7,802,581	1,249,147	12,600
Proposed Rate Design									
Current Customer Charge	[6]		125	225	225	225	350		
Customer Months	[7]		1,260	1,284	1,164	936	300		
Customer Charge Revenue	[8]	1,023,900	157,500	288,900	261,900	210,600	105,000		
Left to Recover via Delivery Charge	[9]	15,404,769	1,274,098	1,284,618	1,828,755	3,319,718	7,697,581		
Deliveries, mcf	[10]		426,654	888,733	1,626,025	3,294,748	7,980,513		
Proposed Delivery Charge, \$/mcf	[11]		2.9863	1.4454	1.1247	1.0076	0.9645		
Current Delivery Charge, \$/mcf	[12]		1.88	0.91	0.71	0.63	0.61		
Percent Change	[13]		59%	59%	59%	59%	59%		

Sources and Notes:

Projected delivery volumes and customer counts provided by PGW.

Total ITA-ITE customer revenues are allocated to each subclass by the share of current revenue for each subclass.

[11]: [9] / [10]

Exhibit PQH-10

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-10: Computation of the Gas Procurement Charge

		Amount
Natural gas supply service, acquisition and management, and benefits, \$	[1]	503,587
Storage Gas Working Capital plus Cash Working Capital, \$	[2]	464,618
Total GPC Costs, \$	[3]	968,205
Annual firm sales service volumes, mcf	[4]	42,509,977
Gas Procurement Charge, \$/mcf	[5]	0.0228

Sources:

[1]: PGW

[2]: PGW

[3]: [1] + [2]

[4]: PGW

[5]: [3]/[4]

Exhibit PQH-11

Philadelphia Gas Works Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018 Exhibit PQH-11: Computation of the Merchant Function Charge

		Total	Residential	Commercial	Industrial	Municipal	РНА	Interruptible Sales and GTS/IT
Non-gas revenue, \$	[1]	462,464,067	359,181,531	75,234,758	5,764,802	5,420,282	4,654,902	12,207,792
GCR revenue, \$	[2]	177,992,215	144,151,307	28,949,685	1,580,828	2,432,406	877,989	0
Total revenue, \$	[3]	640,456,282	503,332,838	104,184,443	7,345,629	7,852,687	5,532,891	12,207,792
Uncollectible Account 904, \$	[4]	16,494,951	15,924,430	546,617	23,904			
Uncollectible Account 904 Share of Revenue, %	[5]		3.16%	0.52%	0.33%			
CRP Uncollectibles, \$	[6]	10,461,049						
Total Uncollectible, \$	[7]	26,956,000						
Adjustment Percent, %	[8]	163.42%						
Total Uncollectible Share of Revenue, %	[9]		5.17%	0.86%	0.53%			
Uncollectible GCR Expense, \$	[10]		7,453,009	248,215	8,407			
Annual firm sales service volumes, mcf	[11]	41,716,041	34,420,905	6,917,661	377,475			
Merchant Function Charge, \$/mcf	[12]		0.2165	0.0359	0.0223			

Sources:

[1]: [3] - [2]

[2]-[3]: PGW

[4]: PGW CCOSS

[5]: [4] / [3]

[7]: [4] + [6]

[8]: [7] / [4] [9]: [5] x [8]

[10]: [9] x [2]

[11]: FY 2018 Deliveries

[12]: [10] / [11]