

**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

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CLASS COST OF SERVICE STUDY**

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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										
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										
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	15	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

Line	FERC Account Description	Account Code	Dollars in Thousands	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
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	0
5	Structures and improvements	305	20,968	144	15,651	460	3,630	85	218	70	409	76	225	1	0	0
6	Boiler plant equipment	306	2,900	20	2,165	64	502	12	30	10	57	11	31	0	0	0
7	Other power equipment	307	407	3	303	9	70	2	4	1	8	1	4	0	0	0
8	LPG equipment	311	2,270	16	1,694	50	393	9	24	8	44	8	24	0	0	0
9	Purification equipment	317	13	0	10	0	2	0	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	0
11	Gas mixing equipment	319	0	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	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	0
14	C. STORAGE AND PROCESSING PLANT															
15	Land and land rights	360	328	2	245	7	57	1	3	1	6	1	4	0	0	0
16	Structures and improvements	361	13,780	94	10,286	302	2,385	56	143	46	269	50	148	0	0	0
17	Gas holders	362	33,779	231	25,214	740	5,847	137	351	113	658	123	363	1	0	0
18	Purification equipment	363	251	2	188	6	44	1	3	1	5	1	3	0	0	0
19	Liquefaction equipment	363.1	31,182	214	23,276	684	5,398	126	324	104	608	113	335	1	0	0
20	Vaporizing equipment	363.2	14,977	103	11,179	328	2,593	61	156	50	292	54	161	0	0	0
21	Compressor equipment	363.3	17,509	120	13,070	384	3,031	71	182	59	341	64	188	0	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	0
23	Other equipment	363.5	27,013	185	20,164	592	4,676	109	281	90	526	98	290	1	0	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	0
25	D. TRANSMISSION PLANT	365-371														
26	E. DISTRIBUTION PLANT															
27	Land and land rights	374	101	1	64	2	15	0	1	0	2	0	1	0	0	15
28	Structures and improvements	375	2,707	16	1,718	50	398	10	25	8	45	8	25	0	0	404
29	Mains	376	773,759	17,310	599,203	11,017	73,655	1,494	3,836	1,352	6,972	2,651	4,301	12	27	51,930
30	Mains - Direct Assignment	376Direct	7,574	0	0	0	0	0	0	0	0	0	0	0	0	7,574
31	Compressor station equipment	377	1,255	7	812	24	188	4	11	4	21	4	12	0	0	167
32	Measuring station equipment - General	378	17,886	106	11,570	340	2,683	63	161	52	302	56	166	0	1	2,386
33	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	7,937
34	Meters	381	75,453	2,384	55,411	2,752	11,723	153	395	173	492	228	790	2	3	945
35	Meter installations	382	94,565	2,988	69,447	3,449	14,692	192	495	217	617	286	990	3	4	1,184
36	House regulators	383	2,202	90	2,103	0	0	0	0	0	0	9	0	0	0	0
37	House regulator installations	384	4,142	170	3,955	0	0	0	0	0	0	16	0	0	0	0
38	Measuring station equipment - Industrial	385	314	0	0	0	0	88	226	0	0	0	0	0	0	0
39	Other equipment	387	3,980	23	2,525	74	586	15	37	11	66	12	36	0	0	594
40	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	73,135

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		PHA	PHA	NGVS	Interruptible	GTS/IT
Line	FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Rate 8	Non-Heat	Sales	
41	F. GENERAL PLANT													
42	Land and land rights	389	3,713	91	2,877	77	423	12	31	7	32	12	26	0
43	Structures and improvements	390	82,900	2,041	64,228	1,719	9,435	275	695	154	708	258	585	2
44	Office furniture and equipment	391	108,966	2,683	84,423	2,260	12,401	362	913	203	931	340	769	3
45	Transportation equipment	392	40,027	985	31,011	830	4,555	133	336	74	342	125	283	1
46	Stores equipment	393	755	19	585	16	86	3	6	1	6	2	5	0
47	Tools, shop and garage equipment	394	10,723	264	8,308	222	1,220	36	90	20	92	33	76	0
48	Power operated equipment	396	1,235	30	957	26	141	4	10	2	11	4	9	0
49	Communication equipment	397	20,815	512	16,126	432	2,369	69	174	39	178	65	147	1
50	Miscellaneous equipment	398	14,279	352	11,063	296	1,625	47	120	27	122	45	101	0
51	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
52	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
53	II. DEPRECIATION RESERVE													
54	Production plant	108.2	34,623	237	25,845	759	5,993	140	360	116	675	126	372	1
55	Local storage plant	108.3	95,160	652	71,033	2,086	16,473	385	989	318	1,855	345	1,022	2
56	Mains	108.52	282,895	6,329	219,075	4,028	26,929	546	1,402	494	2,549	969	1,573	4
57	Mains - Direct Assignment	108.52Direct	7,574	0	0	0	0	0	0	0	0	0	0	0
58	Services	108.54	355,556	13,120	304,925	4,807	20,475	555	1,430	303	1,781	1,254	2,858	13
59	Meters	108.55	39,464	1,247	28,981	1,439	6,131	80	207	91	258	119	413	1
60	Distribution other	108.58	61,295	357	38,893	1,142	9,019	224	575	174	1,016	189	559	1
61	General Plant	108.8	146,255	3,601	113,313	3,033	16,645	486	1,226	272	1,249	456	1,032	4
62	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	7,829	26
63	III. OTHER RATE BASE ITEMS													
64	Completed construction - Unclassified	106	0	0	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
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)		1,155,811	31,982	923,000	20,338	110,742	2,477	6,349	1,865	9,096	3,930	8,373	28
68	IV. WORKING CAPITAL													
69	Accounts receivable - Gas	131.11	70,158	1,095	55,975	1,568	9,298	272	554	140	581	221	453	2
70	Materials and supplies	131.12	9,768	228	7,735	134	822	18	47	14	76	29	59	0
71	Prepaid accounts, other current assets	131.13	5,342	125	4,229	74	450	10	26	8	41	16	32	0
72	Gas, LNG in storage	131.14	38,344	313	31,258	638	5,030	84	261	117	451	153	32	1
73	Accounts payable - Gas	131.15	(12,110)	(68)	(5,551)	(235)	(1,454)	(44)	(88)	(30)	(131)	(27)	(81)	(1)
74	Accounts payable, other- 50% Labor	131.16	(22,271)	(508)	(16,926)	(334)	(2,106)	(48)	(120)	(38)	(204)	(74)	(150)	(1)
75	Accounts payable, other- 50% O&MxGas	131.17	(22,271)	(519)	(17,635)	(307)	(1,875)	(42)	(107)	(32)	(172)	(66)	(134)	(0)
76	Customer deposits	131.18	(2,935)	(46)	(2,342)	(66)	(389)	(11)	(23)	(6)	(24)	(9)	(19)	(0)
77	Accrued interest	131.19	(15,202)	(407)	(12,212)	(273)	(1,505)	(34)	(86)	(25)	(121)	(52)	(107)	(0)
78	Accrued Taxes & Wages	131.2	(16,263)	(379)	(12,877)	(224)	(1,369)	(30)	(78)	(24)	(126)	(48)	(98)	(0)
79	Total Working Capital	131	32,561	(168)	31,656	976	6,902	175	385	123	370	143	(12)	0
80	V. TOTAL RATE BASE		1,188,371	31,814	954,656	21,314	117,644	2,653	6,734	1,988	9,466	4,073	8,361	29

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

Dollars In Thousands		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	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	149	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	0	0
88	Maintenance of boiler 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	0	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	14	0	0	0	0	0	0	0	0	0	0	0	14	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	(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	0	0	0
105	Subtotal - Production Expenses	701-813	5,335	44	4,098	118	843	18	46	17	83	20	34	0	14	0
106	B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES															
107	Operation supervision and engineering	840	1,066	7	796	23	185	4	11	4	21	4	11	0	0	0
108	Operation labor and expenses	841	3,050	21	2,277	67	528	12	32	10	59	11	33	0	0	0
109	Rents	842	421	3	314	9	73	2	4	1	8	2	5	0	0	0
110	Maintenance	843	5,699	39	4,254	125	987	23	59	19	111	21	61	0	0	0
111	Operation supervision and engineering	850	1,278	9	954	28	221	5	13	4	25	5	14	0	0	0
112	Subtotal - Storage Expenses	840-850	11,514	79	8,595	252	1,993	47	120	39	224	42	124	0	0	0
113	C. TRANSMISSION EXPENSES															

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Line	Dollars in Thousands FERC Account Description	Account Code	Total	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
114	D. DISTRIBUTION EXPENSES															
115	Operation supervision and engineering	870	2,018	59	1,643	30	163	4	10	3	13	7	12	0	0	75
116	Distribution load dispatching	871	1,650	9	756	32	198	6	12	4	18	4	11	0	0	599
117	Mains and services expenses	874	4,617	133	3,705	69	377	10	25	6	37	16	39	0	0	199
118	Measuring station expenses - General	875	2,102	12	1,360	40	315	7	19	6	36	7	20	0	0	280
119	Measuring station expenses - Industrial	876	47	0	0	0	0	13	34	0	0	0	0	0	0	0
120	Measuring station expenses - City gate	877	550	3	356	10	83	2	5	2	9	2	5	0	0	73
121	Meter and house regulator expenses	878	18,417	595	13,839	656	2,792	37	94	41	117	57	188	1	0	0
122	Customer installation expenses	879	5,642	181	4,196	208	888	12	30	13	37	17	60	0	0	0
123	Customer installation expenses - Parts and Labor Plan	879PLP	3,746	155	3,591	0	0	0	0	0	0	0	0	0	0	0
124	Other expenses	880	12,935	471	10,937	204	869	21	53	13	67	45	107	0	1	147
125	Rents	881	7	0	6	0	1	0	0	0	0	0	0	0	0	0
126	Maintenance supervision and engineering	885	300	9	244	4	24	1	1	0	2	1	2	0	0	11
127	Maintenance of mains	887	25,719	575	19,917	366	2,448	50	127	45	232	88	143	0	1	1,726
128	Maintenance of measuring station expenses - General	889	1,184	7	766	22	178	4	11	3	20	4	11	0	0	158
129	Maintenance of measuring station expenses - Industrial	890	6	0	0	0	0	2	4	0	0	0	0	0	0	0
130	Maintenance of measuring station expenses - City gate	891	487	3	223	9	58	2	4	1	5	1	3	0	0	177
131	Maintenance of services	892	1,800	66	1,544	24	104	3	7	2	9	6	14	0	0	20
132	Maintenance of meters and house regulators	893	3,810	123	2,863	136	578	8	19	9	24	12	39	0	0	0
133	Subtotal - Distribution Expenses	870-893	85,037	2,402	65,946	1,812	9,076	179	456	148	627	266	654	2	4	3,466
134	TOTAL OPERATION & MAINTENANCE EXPENSES		101,886	2,524	78,638	2,183	11,912	243	622	204	934	328	812	3	18	3,466
135	II. CUSTOMER ACCOUNTS EXPENSES															
136	Supervision	901	1,109	32	926	23	109	2	4	1	4	3	3	0	0	1
137	Meter reading expenses	902	785	22	666	12	64	1	3	1	4	3	3	0	0	7
138	Customer records and collection expenses	903	26,657	776	22,247	550	2,627	43	94	28	101	75	79	1	0	35
139	Uncollectible accounts	904	16,495	287	15,637	81	465	3	21	0	0	0	0	0	0	0
140	Uncollectible accounts In CRP	904CRP	10,461	93	7,509	323	1,988	60	120	41	180	37	110	1	0	0
141	TOTAL CUSTOMER ACCOUNTS EXPENSES		55,507	1,210	46,985	988	5,254	109	241	72	289	118	195	2	0	43
142	III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
143	Customer assistance expenses	908	1,617	57	1,321	7	30	55	141	0	1	3	1	0	0	0
144	Customer assistance expenses - ELIRP	908CAP	3,859	34	2,771	119	734	22	44	15	66	14	41	0	0	0
145	CRP Shortfall	480CRP	36,351	322	26,096	1,117	6,910	210	416	142	625	128	382	5	0	0
146	Senior Discounts	480Sen	2,789	25	2,002	86	530	16	32	11	48	10	29	0	0	0
147	TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		44,616	438	32,189	1,329	8,203	303	633	169	740	154	453	6	0	0
148	TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL EXPENSES		100,123	1,648	79,174	2,317	13,457	412	874	241	1,028	272	648	8	0	44

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	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	5	12	0	0	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	0
165	General advertising expenses, miscellaneous	930	6,020	148	4,664	125	685	20	50	11	51	19	42	0	0	203
166	Rents	931	330	8	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
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 Exhibit PQH-3: Allocation Results

Dollars in Thousands		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT	
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	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	0	0
179	GCR Revenue	480-483GCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180	Interruptible Gas Revenue	480-483Int	17	0	0	0	0	0	0	0	0	0	0	0	17	0	0
181	USEC Revenue	480-483USC	53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	0	0	0
182	REC Revenue	480-483REC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183	Forfeited discounts	487	7,853	141	7,700	2	10	0	0	0	0	0	0	0	0	0	0
184	Miscellaneous service revenue	488	1,206	19	962	27	160	5	10	2	10	4	8	0	0	0	0
185	GTS/IT Revenue	489	12,190	0	0	0	0	0	0	0	0	0	0	0	0	0	12,190
186	Other gas revenue	495	4,634	46	3,707	104	649	11	30	14	50	18	5	0	0	0	0
187	Revenue Adjustments	495Adj	217	2	174	5	30	1	1	1	2	1	0	0	0	0	0
188	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	0	2
190	Customer installation expenses	879Rev	6,382	263	6,119	0	0	0	0	0	0	0	0	0	0	0	0
191	Subtotal - Other operating revenues		8,265	336	7,817	18	76	1	2	1	2	7	3	0	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	0	4
194	Interest and dividend income	419	2,010	54	1,615	36	199	4	11	3	16	7	14	0	0	0	50
195	Miscellaneous non-operating income	421	855	6	638	19	148	3	9	3	17	3	9	0	0	0	0
196	Total Non-Operating Income		3,031	64	2,386	58	363	8	21	6	34	11	24	0	0	0	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	
201	Amortization of premium on debt	429	(9,364)	(251)	(7,522)	(168)	(927)	(21)	(53)	(16)	(75)	(32)	(66)	(0)	(0)	(233)	
202	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)	
204	Surplus Requirement	499	60,000	1,606	48,200	1,076	5,940	134	340	100	478	206	422	1	3	1,493	
205	Total Interest & Surplus		107,013	2,865	85,967	1,919	10,594	239	606	179	852	367	753	3	6	2,664	
206	Appropriations of retained earnings	436	18,000	482	14,460	323	1,782	40	102	30	143	62	127	0	1	448	
207	Total Interest & Surplus, Other		125,013	3,347	100,427	2,242	12,376	279	708	209	996	428	880	3	7	3,112	
208	Over (Under) Total Requirements		(69,114)	(6,211)	(61,506)	(337)	2,874	297	(71)	(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
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Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
41	F. GENERAL PLANT															
42	Land and land rights	389	304	2	227	7	53	1	3	1	6	1	3	0	0	0
43	Structures and Improvements	390	6,795	47	5,072	149	1,176	28	71	23	132	25	73	0	0	0
44	Office furniture and equipment	391	8,932	61	6,667	196	1,546	36	93	30	174	32	96	0	0	0
45	Transportation equipment	392	3,281	22	2,449	72	568	13	34	11	64	12	35	0	0	0
46	Stores equipment	393	62	0	46	1	11	0	1	0	1	0	1	0	0	0
47	Tools, shop and garage equipment	394	879	6	656	19	152	4	9	3	17	3	9	0	0	0
48	Power operated equipment	396	101	1	76	2	18	0	1	0	2	0	1	0	0	0
49	Communication equipment	397	1,706	12	1,274	37	295	7	18	6	33	6	18	0	0	0
50	Miscellaneous equipment	398	1,170	8	874	26	203	5	12	4	23	4	13	0	0	0
51	Subtotal - General Plant	389-399	23,230	159	17,341	509	4,021	94	241	78	453	84	249	1	0	0
52	TOTAL UTILITY PLANT		83,590	572	62,396	1,832	14,470	338	869	280	1,629	303	897	2	0	0
53	II. DEPRECIATION RESERVE															
54	Production plant	108.2	34,623	237	25,845	759	5,993	140	360	116	675	126	372	1	0	0
55	Local storage plant	108.3	0	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	0
57	Mains - Direct Assignment	108.52Direct	0	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	0
59	Meters	108.55	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	General Plant	108.8	11,988	82	8,949	263	2,075	49	125	40	234	43	129	0	0	0
62	Total Depreciation Reserve	108	46,611	319	34,793	1,022	8,069	189	484	156	908	169	500	1	0	0
63	III. OTHER RATE BASE ITEMS															
64	Completed construction - Unclassified	106	0	0	0	0	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	0
66	Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	TOTAL RATE BASE (Excl. Working Capital)		36,979	253	27,603	811	6,401	150	384	124	721	134	397	1	0	0
68	IV. WORKING CAPITAL															
69	Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	Accrued interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Accrued Taxes & Wages	131.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	Total Working Capital	131	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	V. TOTAL RATE BASE		36,979	253	27,603	811	6,401	150	384	124	721	134	397	1	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		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT	
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	GS	Rate	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	0	0	
88	Maintenance of boiler 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	0	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	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	
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 & PROCESSING 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	0	0	0	0	0	0	0	
109	Rents	842	0	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	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	
112	Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
113	C. TRANSMISSION EXPENSES																

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Exhibit PQH-3A: Allocation Results - Supply-Demand Classification

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	GS	Rate \$	Non-Heat	Sales		
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	1,184	8	884	26	205	5	12	4	23	4	13	0	0	0
152	Office supplies and expenses	921	1,858	13	1,387	41	322	8	19	6	36	7	20	0	0	0
153	Administrative expenses transferred - Credit	922	(2,014)	(14)	(1,503)	(44)	(349)	(8)	(21)	(7)	(39)	(7)	(22)	(0)	0	0
154	Outside services employed	923	136	1	102	3	24	1	1	0	3	0	1	0	0	0
155	Injuries and damages	925	526	4	392	12	91	2	5	2	10	2	6	0	0	0
156	Employee pensions and benefits	926	9,445	65	7,050	207	1,635	38	98	32	184	34	101	0	0	0
157	OPEB funding and expenses	999	2,172	15	1,621	48	376	9	23	7	42	8	23	0	0	0
158	Subtotal - Labor Related A&G		13,307	91	9,933	292	2,303	54	138	45	259	48	143	0	0	0
159	B. PLANT RELATED															
160	Property insurance	924	155	1	115	3	27	1	2	1	3	1	2	0	0	0
161	Subtotal - Plant Related A&G		155	1	115	3	27	1	2	1	3	1	2	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	0
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	493	3	368	11	85	2	5	2	10	2	5	0	0	0
166	Rents	931	27	0	20	1	5	0	0	0	1	0	0	0	0	0
167	Subtotal - Other A&G		520	4	389	11	90	2	5	2	10	2	6	0	0	0
168	TOTAL ADMINISTRATIVE & GENERAL EXPENSES		13,982	96	10,437	307	2,420	57	145	47	273	51	150	0	0	0
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		16,950	116	12,652	372	2,934	69	176	57	330	61	182	0	0	0
170	V. DEPRECIATION EXPENSE															
171	Depreciation expense	403	1,503	10	1,122	33	260	6	16	5	29	5	16	0	0	0
172	Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173	TOTAL DEPRECIATION EXPENSE		1,503	10	1,122	33	260	6	16	5	29	5	16	0	0	0
174	VI. TAXES OTHER THAN INCOME TAXES															
175	Taxes other than income taxes	408	692	5	516	15	120	3	7	2	13	3	7	0	0	0
176	TOTAL EXPENSES		19,144	131	14,290	420	3,314	78	199	64	373	69	206	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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
177	VII. REVENUES															
178	Distribution Revenue	480-483	0	0	0	0	0	0	0	0	0	0	0	0	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	0	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		0	0	0	0	0	0	0	0	0	0	0	0	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
193	Non-operating rental income	418	10	0	8	0	1	0	0	0	0	0	0	0	0	0
194	Interest and dividend income	419	127	3	102	2	13	0	1	0	1	0	1	0	0	3
195	Miscellaneous non-operating income	421	855	6	638	19	148	3	9	3	17	3	9	0	0	0
196	Total Non-Operating Income		992	10	748	21	162	4	10	3	18	4	10	0	0	3
197	TOTAL REVENUE		992	10	748	21	162	4	10	3	18	4	10	0	0	3
198	Income Before Interest and Surplus		(18,152)	(122)	(13,542)	(398)	(3,152)	(74)	(189)	(61)	(355)	(66)	(195)	(0)	0	3
199	Interest on long-term debt	427	3,096	83	2,487	56	307	7	18	5	25	11	22	0	0	77
200	Amortization of debt discount	428	274	7	220	5	27	1	2	0	2	1	2	0	0	7
201	Amortization of premium on debt	429	(590)	(16)	(474)	(11)	(58)	(1)	(3)	(1)	(5)	(2)	(4)	(0)	(0)	(15)
202	Other interest expense	431	239	6	192	4	24	1	1	0	2	1	2	0	0	6
203	AFUDC	432	(58)	(2)	(47)	(1)	(6)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
204	Surplus Requirement	499	3,779	101	3,036	68	374	8	21	6	30	13	27	0	0	94
205	Total Interest & Surplus		6,740	180	5,414	121	667	15	38	11	54	23	47	0	0	168
206	Appropriations of retained earnings	436	1,134	30	911	20	112	3	6	2	9	4	8	0	0	28
207	Total Interest & Surplus, Other		7,874	211	6,325	141	779	18	45	13	63	27	55	0	0	196
208	Over (Under) Total Requirements		<u>(26,026)</u>	<u>(332)</u>	<u>(19,867)</u>	<u>(540)</u>	<u>(3,932)</u>	<u>(91)</u>	<u>(234)</u>	<u>(74)</u>	<u>(418)</u>	<u>(93)</u>	<u>(251)</u>	<u>(1)</u>	<u>(0)</u>	<u>(193)</u>
209	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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
41	F. GENERAL PLANT															
42	Land and land rights	389	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Structures and improvements	390	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Office furniture and equipment	391	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Transportation equipment	392	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Stores equipment	393	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Power operated equipment	396	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Communication equipment	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Miscellaneous equipment	398	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Subtotal - General Plant	389-399	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	TOTAL UTILITY PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	II. DEPRECIATION RESERVE															
54	Production plant	108.2	0	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	0
56	Mains	108.52	0	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	0
58	Services	108.54	0	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	0	0	0	0
60	Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	General Plant	108.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	Total Depreciation Reserve	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	III. OTHER RATE BASE ITEMS															
64	Completed construction - Unclassified	106	0	0	0	0	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	0
66	Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	TOTAL RATE BASE (Excl. Working Capital)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	IV. WORKING CAPITAL															
69	Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Gas, LNG in storage	131.14	38,344	313	31,258	638	5,030	84	261	117	451	153	32	1	7	0
73	Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	Accrued Interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Accrued Taxes & Wages	131.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	Total Working Capital	131	38,344	313	31,258	638	5,030	84	261	117	451	153	32	1	7	0
80	V. TOTAL RATE BASE		38,344	313	31,258	638	5,030	84	261	117	451	153	32	1	7	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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA G5	PHA Rate 8	NGVS Non-Heat	Interruptible Sales	GTS/IT
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	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	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	0
88	Maintenance of boiler plant equipment	707	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
90	Operation supervision and engineering	710	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
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	0
94	Maintenance supervision and engineering	740	0	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	0
96	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	14	0	0	0	0	0	0	0	0	0	0	0	14	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	(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	0	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 & PROCESSING 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	0	0	0	0	0	0	0
109	Rents	842	0	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	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
112	Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	C. TRANSMISSION EXPENSES															

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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	0	0	0	0	0	0	0	0	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	0
153	Administrative expenses transferred - Credit	922	0	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	0
155	Injuries and damages	925	0	0	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	0
157	OPEB funding and expenses	999	0	0	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	0
159	B. PLANT RELATED															
160	Property Insurance	924	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0
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	0	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	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	0
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		2,367	23	1,882	53	330	6	15	7	25	9	2	0	14	0
170	V. DEPRECIATION EXPENSE															
171	Depreciation expense	403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0
174	VI. TAXES OTHER THAN INCOME TAXES															
175	Taxes other than income taxes	408	0	0	0	0	0	0	0	0	0	0	0	0	0	0
176	TOTAL EXPENSES		2,367	23	1,882	53	330	6	15	7	25	9	2	0	14	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																
Line	FERC Account Description	Account Code	Total	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
177	VII. REVENUES															
178	Distribution Revenue	480-483	32,804	499	25,984	754	4,489	132	268	68	286	104	218	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	17	0	0	0	0	0	0	0	0	0	0	0	17	0
181	USEC Revenue	480-483USC	0	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	4,634	46	3,707	104	649	11	30	14	50	18	5	0	0	0
187	Revenue Adjustments	495Adj	217	2	174	5	30	1	1	1	2	1	0	0	0	0
188	Subtotal - Gas Revenues		37,673	547	29,864	863	5,169	144	300	83	338	123	223	1	17	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		37,673	547	29,864	863	5,169	144	300	83	338	123	223	1	17	0
193	Non-operating rental income	418	0	0	0	0	0	0	0	0	0	0	0	0	0	0
194	Interest and dividend income	419	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	TOTAL REVENUE		37,673	547	29,864	863	5,169	144	300	83	338	123	223	1	17	0
198	Income Before Interest and Surplus		35,305	523	27,982	810	4,839	138	284	76	313	114	221	1	3	0
199	Interest on long-term debt	427	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Amortization of debt discount	428	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201	Amortization of premium on debt	429	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other interest expense	431	0	0	0	0	0	0	0	0	0	0	0	0	0	0
203	AFUDC	432	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204	Surplus Requirement	499	0	0	0	0	0	0	0	0	0	0	0	0	0	0
205	Total Interest & Surplus		0	0	0	0	0	0	0	0	0	0	0	0	0	0
206	Appropriations of retained earnings	436	0	0	0	0	0	0	0	0	0	0	0	0	0	0
207	Total Interest & Surplus, Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
208	Over (Under) Total Requirements		35,305	523	27,982	810	4,839	138	284	76	313	114	221	1	3	0
209	Tariff Revenue Requirements		(2,484)	(25)	(1,999)	(56)	(350)	(6)	(16)	(7)	(27)	(10)	(3)	(0)	14	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

Line	FERC Account Description	Dollars in Thousands Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
41	F. GENERAL PLANT															
42	Land and land rights	389	190	1	142	4	33	1	2	1	4	1	2	0	0	0
43	Structures and improvements	390	4,238	29	3,163	93	734	17	44	14	83	15	45	0	0	0
44	Office furniture and equipment	391	5,570	38	4,158	122	964	23	58	19	109	20	60	0	0	0
45	Transportation equipment	392	2,046	14	1,527	45	354	8	21	7	40	7	22	0	0	0
46	Stores equipment	393	39	0	29	1	7	0	0	0	1	0	0	0	0	0
47	Tools, shop and garage equipment	394	548	4	409	12	95	2	6	2	11	2	6	0	0	0
48	Power operated equipment	396	63	0	47	1	11	0	1	0	1	0	1	0	0	0
49	Communication equipment	397	1,064	7	794	23	184	4	11	4	21	4	11	0	0	0
50	Miscellaneous equipment	398	730	5	545	16	126	3	8	2	14	3	8	0	0	0
51	Subtotal - General Plant	389-399	14,487	99	10,814	318	2,508	59	151	48	282	53	156	0	0	0
52	TOTAL UTILITY PLANT		159,600	1,093	119,134	3,499	27,628	646	1,659	534	3,111	579	1,714	4	0	0
53	II. DEPRECIATION RESERVE															
54	Production plant	108.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Local storage plant	108.3	95,160	652	71,033	2,086	16,473	385	989	318	1,855	345	1,022	2	0	0
56	Mains	108.52	0	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	0
58	Services	108.54	0	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	0	0	0	0
60	Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	General Plant	108.8	7,476	51	5,581	164	1,294	30	78	25	146	27	80	0	0	0
62	Total Depreciation Reserve	108	102,636	703	76,614	2,250	17,767	416	1,067	343	2,000	372	1,102	3	0	0
63	III. OTHER RATE BASE ITEMS															
64	Completed construction - Unclassified	106	0	0	0	0	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	0
66	Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	TOTAL RATE BASE (Excl. Working Capital)		56,964	390	42,521	1,249	9,861	231	592	191	1,110	207	612	1	0	0
68	IV. WORKING CAPITAL															
69	Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	Accrued Interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Accrued Taxes & Wages	131.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	Total Working Capital	131	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	V. TOTAL RATE BASE		56,964	390	42,521	1,249	9,861	231	592	191	1,110	207	612	1	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																
Line	FERC Account Description	Account Code	Total	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
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	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	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	0
88	Maintenance of boiler plant equipment	707	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
90	Operation supervision and engineering	710	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
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	0
94	Maintenance supervision and engineering	740	0	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	0
96	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
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	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
105	Subtotal - Production Expenses	701-813	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	1,066	7	796	23	185	4	11	4	21	4	11	0	0	0
108	Operation labor and expenses	841	3,050	21	2,277	67	528	12	32	10	59	11	33	0	0	0
109	Rents	842	421	3	314	9	73	2	4	1	8	2	5	0	0	0
110	Maintenance	843	5,699	39	4,254	125	987	23	59	19	111	21	61	0	0	0
111	Operation supervision and engineering	850	1,278	9	954	28	221	5	13	4	25	5	14	0	0	0
112	Subtotal - Storage Expenses	840-850	11,514	79	8,595	252	1,993	47	120	39	224	42	124	0	0	0
113	C. TRANSMISSION EXPENSES															

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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	738	5	551	16	128	3	8	2	14	3	8	0	0	0
152	Office supplies and expenses	921	1,158	8	865	25	201	5	12	4	23	4	12	0	0	0
153	Administrative expenses transferred - Credit	922	(1,256)	(9)	(937)	(28)	(217)	(5)	(13)	(4)	(24)	(5)	(13)	(0)	0	0
154	Outside services employed	923	85	1	63	2	15	0	1	0	2	0	1	0	0	0
155	Injuries and damages	925	328	2	245	7	57	1	3	1	6	1	4	0	0	0
156	Employee pensions and benefits	926	5,890	40	4,397	129	1,020	24	61	20	115	21	63	0	0	0
157	OPEB funding and expenses	999	1,355	9	1,011	30	234	5	14	5	26	5	15	0	0	0
158	Subtotal - Labor Related A&G		8,299	57	6,195	182	1,437	34	86	28	162	30	89	0	0	0
159	B. PLANT RELATED															
160	Property Insurance	924	372	3	277	8	64	2	4	1	7	1	4	0	0	0
161	Subtotal - Plant Related A&G		372	3	277	8	64	2	4	1	7	1	4	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	0
164	Duplicate charges - Credit	929	(913)	(6)	(682)	(20)	(158)	(4)	(9)	(3)	(18)	(3)	(10)	(0)	0	0
165	General advertising expenses, miscellaneous	930	308	2	230	7	53	1	3	1	6	1	3	0	0	0
166	Rents	931	17	0	13	0	3	0	0	0	0	0	0	0	0	0
167	Subtotal - Other A&G		(588)	(4)	(439)	(13)	(102)	(2)	(6)	(2)	(11)	(2)	(6)	(0)	0	0
168	TOTAL ADMINISTRATIVE & GENERAL EXPENSES		8,082	55	6,033	177	1,399	33	84	27	158	29	87	0	0	0
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		19,596	134	14,627	430	3,392	79	204	66	382	71	210	1	0	0
170	V. DEPRECIATION EXPENSE															
171	Depreciation expense	403	3,612	25	2,697	79	625	15	38	12	70	13	39	0	0	0
172	Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173	TOTAL DEPRECIATION EXPENSE		3,612	25	2,697	79	625	15	38	12	70	13	39	0	0	0
174	VI. TAXES OTHER THAN INCOME TAXES															
175	Taxes other than Income taxes	408	431	3	322	9	75	2	4	1	8	2	5	0	0	0
176	TOTAL EXPENSES		23,639	162	17,646	518	4,092	96	246	79	461	86	254	1	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		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	GS	Rate B	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	0	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
199	Interest on long-term debt	427	2,342	63	1,881	42	232	5	13	4	19	8	16	0	0	58
200	Amortization of debt discount	428	207	6	166	4	21	0	1	0	2	1	1	0	0	5
201	Amortization of premium on debt	429	(446)	(12)	(358)	(8)	(44)	(1)	(3)	(1)	(4)	(2)	(3)	(0)	(0)	(11)
202	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)	(0)	(0)	(0)	(0)	(0)	(0)	(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		5,097	136	4,095	91	505	11	29	9	41	17	36	0	0	127
206	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		<u>(9,032)</u>	<u>(8)</u>	<u>(6,142)</u>	<u>(153)</u>	<u>(1,872)</u>	<u>(26)</u>	<u>(112)</u>	<u>(46)</u>	<u>(329)</u>	<u>(41)</u>	<u>(159)</u>	<u>(0)</u>	<u>(0)</u>	<u>(146)</u>
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 CO5 Study -- Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3D: Allocation Results - Distribution-Demand Classification

Dollars in Thousands																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
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	0
5	Structures and Improvements	305	0	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	0
7	Other power equipment	307	0	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	0
9	Purification equipment	317	0	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	0
11	Gas mixing equipment	319	0	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	0
13	Subtotal - Production Plant	304-347	0	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	0	0	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	0
17	Gas holders	362	0	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	0
19	Liquefaction equipment	363.1	0	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	0
21	Compressor equipment	363.3	0	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	0
23	Other equipment	363.5	0	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	0
25	D. TRANSMISSION PLANT	365-371														
26	E. DISTRIBUTION PLANT															
27	Land and land rights	374	101	1	64	2	15	0	1	0	2	0	1	0	0	15
28	Structures and Improvements	375	2,707	16	1,718	50	398	10	25	8	45	8	25	0	0	404
29	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	51,603
30	Mains - Direct Assignment	376Direct	7,574	0	0	0	0	0	0	0	0	0	0	0	0	7,574
31	Compressor station equipment	377	1,255	7	812	24	188	4	11	4	21	4	12	0	0	167
32	Measuring station equipment - General	378	17,886	106	11,570	340	2,683	63	161	52	302	56	166	0	1	2,386
33	Services	380	0	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	0
35	Meter installations	382	0	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	0
37	House regulator installations	384	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Measuring station equipment - Industrial	385	314	0	0	0	0	88	226	0	0	0	0	0	0	0
39	Other equipment	387	3,980	23	2,525	74	586	15	37	11	66	12	36	0	0	594
40	Subtotal - Distribution Plant	374-387	420,696	2,449	266,941	7,839	61,904	1,537	3,946	1,196	6,970	1,297	3,840	9	26	62,742

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		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Non-Heat	Heat	GS	Rate B	Non-Heat	Sales
F. GENERAL PLANT																
41	F. GENERAL PLANT															
42	Land and land rights	389	649	4	420	12	97	2	6	2	11	2	6	0	0	87
43	Structures and improvements	390	14,499	86	9,379	275	2,175	51	131	42	245	46	135	0	1	1,934
44	Office furniture and equipment	391	19,058	113	12,328	362	2,859	67	172	55	322	60	177	0	1	2,542
45	Transportation equipment	392	7,001	42	4,528	133	1,050	25	63	20	118	22	65	0	0	934
46	Stores equipment	393	132	1	85	3	20	0	1	0	2	0	1	0	0	18
47	Tools, shop and garage equipment	394	1,875	11	1,213	36	281	7	17	5	32	6	17	0	0	250
48	Power operated equipment	396	216	1	140	4	32	1	2	1	4	1	2	0	0	29
49	Communication equipment	397	3,640	22	2,355	69	546	13	33	11	61	11	34	0	0	486
50	Miscellaneous equipment	398	2,497	15	1,615	47	375	9	22	7	42	8	23	0	0	333
51	Subtotal - General Plant	389-399	49,569	294	32,064	942	7,436	174	446	144	837	156	461	1	3	6,612
TOTAL UTILITY PLANT																
52	TOTAL UTILITY PLANT		470,265	2,743	299,004	8,781	69,340	1,711	4,393	1,340	7,807	1,453	4,301	10	29	69,354
II. DEPRECIATION RESERVE																
53	II. DEPRECIATION RESERVE															
54	Production plant	108.2	0	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	0
56	Mains	108.52	141,447	839	91,495	2,687	21,218	496	1,274	410	2,389	445	1,316	3	9	18,867
57	Mains - Direct Assignment	108.52Direct	7,574	0	0	0	0	0	0	0	0	0	0	0	0	7,574
58	Services	108.54	0	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	0	0	0	0
60	Distribution other	108.58	61,295	357	38,893	1,142	9,019	224	575	174	1,016	189	559	1	4	9,141
61	General Plant	108.8	25,580	152	16,546	486	3,837	90	230	74	432	80	238	1	2	3,412
62	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	38,994
III. OTHER RATE BASE ITEMS																
63	III. OTHER RATE BASE ITEMS															
64	Completed construction - Unclassified	106	0	0	0	0	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	0
66	Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	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	30,360
IV. WORKING CAPITAL																
68	IV. WORKING CAPITAL															
69	Accounts receivable - Gas	131.11	22,679	354	18,094	507	3,005	88	179	45	188	72	146	1	0	0
70	Materials and supplies	131.12	3,158	19	2,042	60	473	11	28	9	53	10	29	0	0	422
71	Prepaid accounts, other current assets	131.13	1,727	10	1,116	33	259	6	16	5	29	5	16	0	0	231
72	Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Accounts payable, other- 50% Labor	131.16	(9,210)	(55)	(5,957)	(175)	(1,382)	(32)	(83)	(27)	(156)	(29)	(86)	(0)	(1)	(1,228)
75	Accounts payable, other- 50% O&MxGas	131.17	(7,199)	(43)	(4,655)	(137)	(1,079)	(25)	(65)	(21)	(122)	(23)	(67)	(0)	(0)	(963)
76	Customer deposits	131.18	(949)	(15)	(757)	(21)	(126)	(4)	(7)	(2)	(8)	(3)	(6)	(0)	0	0
77	Accrued interest	131.19	(4,226)	(113)	(3,395)	(76)	(418)	(9)	(24)	(7)	(34)	(14)	(30)	(0)	(0)	(105)
78	Accrued Taxes & Wages	131.2	(5,257)	(31)	(3,399)	(100)	(788)	(18)	(47)	(15)	(89)	(17)	(49)	(0)	(0)	(703)
79	Total Working Capital	131	723	126	3,089	91	(55)	16	(4)	(12)	(137)	1	(46)	0	(1)	(2,346)
80	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	28,013

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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA G5	PHA Rate 8	NGVS Non-Heat	Interruptible Sales	GTS/IT
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	2,526	15	1,634	48	379	9	23	7	43	8	24	0	0	337
152	Office supplies and expenses	921	3,964	24	2,564	75	595	14	36	11	67	12	37	0	0	529
153	Administrative expenses transferred - Credit	922	(4,296)	(25)	(2,779)	(82)	(644)	(15)	(39)	(12)	(73)	(14)	(40)	(0)	(0)	(573)
154	Outside services employed	923	290	2	188	6	44	1	3	1	5	1	3	0	0	39
155	Injuries and damages	925	1,122	7	726	21	168	4	10	3	19	4	10	0	0	150
156	Employee pensions and benefits	926	20,154	120	13,096	383	3,023	71	182	58	340	63	188	0	1	2,688
157	OPEB funding and expenses	999	4,635	27	2,998	88	695	16	42	13	78	15	43	0	0	618
158	Subtotal - Labor Related A&G		28,394	168	18,367	539	4,259	100	256	82	480	89	264	1	2	3,787
159	B. PLANT RELATED															
160	Property insurance	924	1,077	6	684	20	159	4	10	3	18	3	10	0	0	161
161	Subtotal - Plant Related A&G		1,077	6	684	20	159	4	10	3	18	3	10	0	0	161
162	C. OTHER A&G															
163	Regulatory commission expenses	928	0	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	0
165	General advertising expenses, miscellaneous	930	1,053	6	681	20	158	4	9	3	18	3	10	0	0	140
166	Rents	931	58	0	37	1	9	0	1	0	1	0	1	0	0	8
167	Subtotal - Other A&G		1,111	7	718	21	167	4	10	3	19	3	10	0	0	148
168	TOTAL ADMINISTRATIVE & GENERAL EXPENSES		30,582	181	19,769	581	4,584	107	276	89	516	96	284	1	2	4,096
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		49,117	291	31,723	932	7,357	187	480	142	828	154	456	1	3	6,561
170	V. DEPRECIATION EXPENSE															
171	Depreciation expense	403	10,473	61	6,645	195	1,541	38	98	30	174	32	96	0	1	1,562
172	Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173	TOTAL DEPRECIATION EXPENSE		10,473	61	6,645	195	1,541	38	98	30	174	32	96	0	1	1,562
174	VI. TAXES OTHER THAN INCOME TAXES															
175	Taxes other than income taxes	408	1,476	9	955	28	221	5	13	4	25	5	14	0	0	197
176	TOTAL EXPENSES		61,065	361	39,323	1,155	9,119	231	592	176	1,027	191	566	1	4	8,320

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	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	Rate 8	Non-Heat	Sales		
177	VII. REVENUES															
178	Distribution Revenue	480-483	54,716	832	43,340	1,258	7,487	221	447	114	478	174	364	2	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	0	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	2,538	46	2,489	1	3	0	0	0	0	0	0	0	0	0
184	Miscellaneous service revenue	488	390	6	311	9	52	2	3	1	3	1	3	0	0	0
185	GTS/IT Revenue	489	12,190	0	0	0	0	0	0	0	0	0	0	0	0	12,190
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		69,835	884	46,140	1,267	7,542	222	450	115	481	175	367	2	0	12,190
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		69,835	884	46,140	1,267	7,542	222	450	115	481	175	367	2	0	12,190
193	Non-operating rental income	418	35	1	28	1	3	0	0	0	0	0	0	0	0	1
194	Interest and dividend income	419	419	11	337	8	41	1	2	1	3	1	3	0	0	10
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		454	12	364	8	45	1	3	1	4	2	3	0	0	11
197	TOTAL REVENUE		70,289	896	46,504	1,275	7,587	223	453	116	484	177	370	2	0	12,202
198	Income Before Interest and Surplus		9,223	535	7,181	121	(1,532)	(7)	(139)	(61)	(542)	(15)	(196)	0	(4)	3,882
199	Interest on long-term debt	427	10,248	274	8,233	184	1,015	23	58	17	82	35	72	0	1	255
200	Amortization of debt discount	428	906	24	728	16	90	2	5	2	7	3	6	0	0	23
201	Amortization of premium on debt	429	(1,952)	(52)	(1,568)	(35)	(193)	(4)	(11)	(3)	(16)	(7)	(14)	(0)	(0)	(49)
202	Other interest expense	431	790	21	635	14	78	2	4	1	6	3	6	0	0	20
203	AFUDC	432	(192)	(5)	(154)	(3)	(19)	(0)	(1)	(0)	(2)	(1)	(1)	(0)	(0)	(5)
204	Surplus Requirement	499	12,508	335	10,048	224	1,238	28	71	21	100	43	88	0	1	311
205	Total Interest & Surplus		22,308	597	17,921	400	2,208	50	126	37	178	76	157	1	1	555
206	Appropriations of retained earnings	436	3,752	100	3,014	67	371	8	21	6	30	13	26	0	0	93
207	Total Interest & Surplus, Other		26,061	698	20,935	467	2,580	58	148	44	208	89	183	1	1	649
208	Over (Under) Total Requirements		(16,837)	(163)	(13,754)	(347)	(4,112)	(66)	(287)	(104)	(750)	(104)	(379)	(0)	(5)	3,233
209	Tariff Revenue Requirements		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																
Line	FERC Account Description	Account Code	Total	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
41	F. GENERAL PLANT															
42	Land and land rights	389	90	1	41	2	11	0	1	0	1	0	1	0	0	33
43	Structures and improvements	390	2,015	11	924	39	242	7	15	5	22	4	13	0	0	732
44	Office furniture and equipment	391	2,648	15	1,214	51	318	10	19	7	29	6	18	0	1	962
45	Transportation equipment	392	973	5	446	19	117	4	7	2	11	2	6	0	0	353
46	Stores equipment	393	18	0	8	0	2	0	0	0	0	0	0	0	0	7
47	Tools, shop and garage equipment	394	261	1	119	5	31	1	2	1	3	1	2	0	0	95
48	Power operated equipment	396	30	0	14	1	4	0	0	0	0	0	0	0	0	11
49	Communication equipment	397	506	3	232	10	61	2	4	1	5	1	3	0	0	184
50	Miscellaneous equipment	398	347	2	159	7	42	1	3	1	4	1	2	0	0	126
51	Subtotal - General Plant	389-399	6,888	39	3,157	134	827	25	50	17	75	15	46	1	2	2,501
52	TOTAL UTILITY PLANT		6,888	39	3,157	134	827	25	50	17	75	15	46	1	2	2,501
53	II. DEPRECIATION RESERVE															
54	Production plant	108.2	0	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	0
56	Mains	108.52	0	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	0
58	Services	108.54	0	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	0	0	0	0
60	Distribution other	108.58	0	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	1,291
62	Total Depreciation Reserve	108	3,555	20	1,629	69	427	13	26	9	39	8	24	0	1	1,291
63	III. OTHER RATE BASE ITEMS															
64	Completed construction - Unclassified	106	0	0	0	0	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	0
66	Total Other Rate Base Items		0	0	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	1,211
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	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	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	0
77	Accrued interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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																
Line	FERC Account Description	Account Code	Total	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
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	0
85	Boiler 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	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	0
88	Maintenance of boiler plant equipment	707	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
90	Operation supervision and engineering	710	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
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	0
94	Maintenance supervision and engineering	740	0	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	0
96	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
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	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
105	Subtotal - Production Expenses	701-813	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
108	Operation labor and expenses	841	0	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	0	0	0	0	0
110	Maintenance	843	0	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	0
112	Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	C. TRANSMISSION EXPENSES															

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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA G5	PHA Rate 8	NGVS Non-Heat	Interruptible Sales	GTS/IT
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	351	2	161	7	42	1	3	1	4	1	2	0	0	127
152	Office supplies and expenses	921	551	3	252	11	66	2	4	1	6	1	4	0	0	200
153	Administrative expenses transferred - Credit	922	(597)	(3)	(274)	(12)	(72)	(2)	(4)	(1)	(6)	(1)	(4)	(0)	(0)	(217)
154	Outside services employed	923	40	0	18	1	5	0	0	0	0	0	0	0	0	15
155	Injuries and damages	925	156	1	71	3	19	1	1	0	2	0	1	0	0	57
156	Employee pensions and benefits	926	2,801	16	1,284	54	336	10	20	7	30	6	19	0	1	1,017
157	OPEB funding and expenses	999	644	4	295	13	77	2	5	2	7	1	4	0	0	234
158	Subtotal - Labor Related A&G		3,946	22	1,809	77	474	14	29	10	43	9	26	0	1	1,433
159	B. PLANT RELATED															
160	Property insurance	924	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0
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	146	1	67	3	18	1	1	0	2	0	1	0	0	53
166	Rents	931	8	0	4	0	1	0	0	0	0	0	0	0	0	3
167	Subtotal - Other A&G		154	1	71	3	19	1	1	0	2	0	1	0	0	56
168	TOTAL ADMINISTRATIVE & GENERAL EXPENSES		4,100	23	1,879	80	492	15	30	10	44	9	27	0	1	1,489
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		6,237	35	2,859	121	749	23	45	15	68	14	42	1	1	2,265
170	V. DEPRECIATION EXPENSE															
171	Depreciation expense	403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0
174	VI. TAXES OTHER THAN INCOME TAXES															
175	Taxes other than income taxes	408	205	1	94	4	25	1	1	1	2	0	1	0	0	74
176	TOTAL EXPENSES		6,442	36	2,953	125	774	23	47	16	70	14	43	1	1	2,339

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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
177	VII. REVENUES															
178	Distribution Revenue	480-483	6,888	105	5,456	158	943	28	56	14	60	22	46	0	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	0	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	320	6	313	0	0	0	0	0	0	0	0	0	0	0
184	Miscellaneous service revenue	488	49	1	39	1	7	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		7,257	111	5,808	160	949	28	57	14	61	22	46	0	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		7,257	111	5,808	160	949	28	57	14	61	22	46	0	0	0
193	Non-operating rental income	418	1	0	0	0	0	0	0	0	0	0	0	0	0	0
194	Interest and dividend income	419	6	0	5	0	1	0	0	0	0	0	0	0	0	0
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		7	0	5	0	1	0	0	0	0	0	0	0	0	0
197	TOTAL REVENUE		7,263	111	5,814	160	950	28	57	14	61	22	46	0	0	0
198	Income Before Interest and Surplus		821	75	2,861	35	176	5	10	(2)	(9)	8	3	(0)	(1)	(2,339)
199	Interest on long-term debt	427	150	4	121	3	15	0	1	0	1	1	1	0	0	4
200	Amortization of debt discount	428	13	0	11	0	1	0	0	0	0	0	0	0	0	0
201	Amortization of premium on debt	429	(29)	(1)	(23)	(1)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
202	Other interest expense	431	12	0	9	0	1	0	0	0	0	0	0	0	0	0
203	AFUDC	432	(3)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
204	Surplus Requirement	499	183	5	147	3	18	0	1	0	1	1	1	0	0	5
205	Total Interest & Surplus		327	9	262	6	32	1	2	1	3	1	2	0	0	8
206	Appropriations of retained earnings	436	55	1	44	1	5	0	0	0	0	0	0	0	0	1
207	Total Interest & Surplus, Other		382	10	307	7	38	1	2	1	3	1	3	0	0	10
208	Over (Under) Total Requirements		439	65	2,554	28	139	4	8	(2)	(12)	6	1	(0)	(1)	(2,349)
209	Tariff Revenue Requirements		6,449	40	2,902	131	804	24	48	17	72	15	45	1	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 Thousands																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
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	0
5	Structures and improvements	305	0	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	0
7	Other power equipment	307	0	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	0
9	Purification equipment	317	0	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	0
11	Gas mixing equipment	319	0	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	0
13	Subtotal - Production Plant	304-347	0	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	0	0	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	0
17	Gas holders	362	0	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	0
19	Liquefaction equipment	363.1	0	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	0
21	Compressor equipment	363.3	0	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	0
23	Other equipment	363.5	0	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	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	0
28	Structures and Improvements	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Mains	376	386,880	15,014	348,951	3,667	15,621	136	351	231	437	1,435	702	3	3	327
30	Mains - Direct Assignment	376Direct	0	0	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	0
32	Measuring station equipment - General	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	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	7,937
34	Meters	381	0	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	0
36	House regulators	383	0	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	0
38	Measuring station equipment - Industrial	385	0	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	0
40	Subtotal - Distribution Plant	374-387	1,092,689	41,058	954,254	13,210	56,266	1,238	3,190	832	3,973	3,924	6,375	28	78	8,264

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

Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
41	F. GENERAL PLANT															
42	Land and land rights	389	831	31	732	9	40	1	2	1	2	3	4	0	0	5
43	Structures and improvements	390	18,548	703	16,344	211	898	17	44	13	55	67	88	0	1	106
44	Office furniture and equipment	391	24,380	924	21,483	277	1,181	22	58	17	72	88	115	1	1	139
45	Transportation equipment	392	8,955	340	7,891	102	434	8	21	6	26	32	42	0	0	51
46	Stores equipment	393	169	6	149	2	8	0	0	0	0	1	1	0	0	1
47	Tools, shop and garage equipment	394	2,399	91	2,114	27	116	2	6	2	7	9	11	0	0	14
48	Power operated equipment	396	276	10	243	3	13	0	1	0	1	1	1	0	0	2
49	Communication equipment	397	4,657	177	4,104	53	226	4	11	3	14	17	22	0	0	27
50	Miscellaneous equipment	398	3,195	121	2,815	36	155	3	8	2	9	12	15	0	0	18
51	Subtotal - General Plant	389-399	63,410	2,404	55,877	721	3,071	58	150	45	187	230	300	1	3	362
52	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	8,626
53	II. DEPRECIATION RESERVE															
54	Production plant	108.2	0	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	0
56	Mains	108.52	141,447	5,489	127,580	1,341	5,711	50	128	84	160	525	257	1	1	120
57	Mains - Direct Assignment	108.52Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	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	3,998
59	Meters	108.55	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	General Plant	108.8	32,722	1,241	28,835	372	1,585	30	77	23	96	119	155	1	2	187
62	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	4,305
63	III. OTHER RATE BASE ITEMS															
64	Completed construction - Unclassified	106	0	0	0	0	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	0
66	Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	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	4,322
68	IV. WORKING CAPITAL															
69	Accounts receivable - Gas	131.11	44,624	696	35,603	997	5,914	173	352	89	370	141	288	1	0	0
70	Materials and supplies	131.12	6,213	207	5,511	67	301	6	16	4	18	18	27	0	0	39
71	Prepaid accounts, other current assets	131.13	3,397	113	3,013	37	165	3	9	2	10	10	15	0	0	21
72	Gas, LNG In storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Accounts payable, other- 50% Labor	131.16	(11,781)	(447)	(10,382)	(134)	(571)	(11)	(28)	(8)	(35)	(43)	(56)	(0)	(1)	(67)
75	Accounts payable, other- 50% O&MxGas	131.17	(14,166)	(472)	(12,565)	(152)	(687)	(13)	(36)	(9)	(41)	(41)	(61)	(0)	(1)	(89)
76	Customer deposits	131.18	(1,867)	(29)	(1,489)	(42)	(247)	(7)	(15)	(4)	(15)	(6)	(12)	(0)	0	0
77	Accrued interest	131.19	(10,976)	(294)	(8,817)	(197)	(1,087)	(24)	(62)	(18)	(87)	(38)	(77)	(0)	(1)	(273)
78	Accrued Taxes & Wages	131.2	(10,344)	(344)	(9,175)	(111)	(501)	(10)	(26)	(7)	(30)	(30)	(44)	(0)	(1)	(65)
79	Total Working Capital	131	5,102	(569)	1,700	465	3,287	117	210	49	189	11	79	0	(2)	(434)
80	V. TOTAL RATE BASE		631,475	23,043	550,490	7,875	34,853	778	1,914	516	2,312	2,268	3,485	15	39	3,887

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		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT	
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	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	0	0
85	Boiler fuel	702	0	0	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	0	0
87	Maintenance of structures	706	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Maintenance of boiler plant equipment	707	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
90	Operation supervision and engineering	710	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
92	Duplicate charges - Credit	734	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
94	Maintenance supervision and engineering	740	0	0	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	0	0
96	Maintenance of production equipment	742	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
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
100	Purchased gas expenses	807	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	0
102	Gas used for other utility operations	812	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	0
104	Other gas supply expenses	813	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	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
108	Operation labor and expenses	841	0	0	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	0	0	0	0	0	0
110	Maintenance	843	0	0	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	0	0
112	Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	C. TRANSMISSION EXPENSES																

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		Account Code	Total	Residential		Commercial		Industrial		Municipal		PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat					
114 D. DISTRIBUTION EXPENSES																
115	Operation supervision and engineering	870	1,305	49	1,150	15	63	1	3	1	4	5	6	0	0	7
116	Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Mains and services expenses	874	3,410	126	2,924	46	196	5	14	3	17	12	27	0	0	38
118	Measuring station expenses - General	875	0	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	0
120	Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Customer installation expenses	879	0	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	0	0	0	0	0
124	Other expenses	880	11,585	427	9,935	157	667	18	47	10	58	41	93	0	1	130
125	Rents	881	5	0	4	0	0	0	0	0	0	0	0	0	0	0
126	Maintenance supervision and engineering	885	194	7	171	2	9	0	0	0	1	1	1	0	0	1
127	Maintenance of mains	887	12,860	499	11,599	122	519	5	12	8	15	48	23	0	0	11
128	Maintenance of measuring station expenses - General	889	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	Maintenance of measuring station expenses - Industrial	890	0	0	0	0	0	0	0	0	0	0	0	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	0
131	Maintenance of services	892	1,800	66	1,544	24	104	3	7	2	9	6	14	0	0	20
132	Maintenance of meters and house regulators	893	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Subtotal - Distribution Expenses	870-893	31,158	1,176	27,327	366	1,559	32	83	23	103	112	165	1	2	208
134	TOTAL OPERATION & MAINTENANCE EXPENSES		31,158	1,176	27,327	366	1,559	32	83	23	103	112	165	1	2	208
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	0
138	Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139	Uncollectible accounts	904	16,495	287	15,637	81	465	3	21	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	0	0
141	TOTAL CUSTOMER ACCOUNTS EXPENSES		16,495	287	15,637	81	465	3	21	0	0	0	0	0	0	0
142 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES																
143	Customer assistance expenses	908	0	0	0	0	0	0	0	0	0	0	0	0	0	0
144	Customer assistance expenses - ELIRP	908CAP	0	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	0
146	Senior Discounts	480Sen	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL EXPENSES		16,495	287	15,637	81	465	3	21	0	0	0	0	0	0	0

Philadelphia Gas Works
Allocated Class CO2 Study — Fully Projected Future Test Year Ended August 31, 2018
Exhibit PQH-3F: Allocation Results - Distribution-Customer Classification

Dollars in Thousands																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	3,231	123	2,847	37	156	3	8	2	10	12	15	0	0	18
152	Office supplies and expenses	921	5,071	192	4,468	58	246	5	12	4	15	18	24	0	0	29
153	Administrative expenses transferred - Credit	922	(5,496)	(208)	(4,843)	(62)	(266)	(5)	(13)	(4)	(16)	(20)	(26)	(0)	(0)	(31)
154	Outside services employed	923	371	14	327	4	18	0	1	0	1	1	2	0	0	2
155	Injuries and damages	925	1,435	54	1,265	16	70	1	3	1	4	5	7	0	0	8
156	Employee pensions and benefits	926	25,781	977	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	0	34
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	0	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		Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT	
Line	FERC Account Description		Account Code	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Rate 8	Non-Heat	Sales		
177	VII. REVENUES															
178	Distribution Revenue	480-483	107,664	1,637	85,279	2,475	14,733	434	880	225	940	342	717	4	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	0	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	4,995	90	4,898	1	6	0	0	0	0	0	0	0	0	0
184	Miscellaneous service revenue	488	767	12	612	17	102	3	6	2	6	2	5	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		113,426	1,739	90,788	2,494	14,841	437	886	226	946	344	722	4	0	0
189	Bill paid turn ons & dlg 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		113,426	1,739	90,788	2,494	14,841	437	886	226	946	344	722	4	0	0
193	Non-operating rental income	418	85	2	68	2	8	0	0	0	1	0	1	0	0	2
194	Interest and dividend income	419	1,030	28	828	18	102	2	6	2	8	4	7	0	0	26
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		1,115	30	896	20	110	2	6	2	9	4	8	0	0	28
197	TOTAL REVENUE		114,541	1,768	91,684	2,514	14,951	440	893	228	955	348	730	4	0	28
198	Income Before Interest and Surplus		(7,899)	(2,442)	(16,073)	1,118	8,769	310	545	142	544	(31)	99	1	(7)	(873)
199	Interest on long-term debt	427	25,194	674	20,239	452	2,494	56	143	42	201	86	177	1	1	627
200	Amortization of debt discount	428	2,228	60	1,790	40	221	5	13	4	18	8	16	0	0	55
201	Amortization of premium on debt	429	(4,799)	(128)	(3,855)	(86)	(475)	(11)	(27)	(8)	(38)	(16)	(34)	(0)	(0)	(119)
202	Other interest expense	431	1,942	52	1,560	35	192	4	11	3	15	7	14	0	0	48
203	AFUDC	432	(471)	(13)	(379)	(8)	(47)	(1)	(3)	(1)	(4)	(2)	(3)	(0)	(0)	(12)
204	Surplus Requirement	499	30,749	823	24,702	552	3,044	69	174	51	245	105	216	1	2	765
205	Total Interest & Surplus		54,843	1,468	44,057	984	5,429	122	311	92	437	188	386	1	3	1,365
206	Appropriations of retained earnings	436	9,225	247	7,411	165	913	21	52	15	73	32	65	0	0	230
207	Total Interest & Surplus, Other		64,067	1,715	51,467	1,149	6,342	143	363	107	510	220	451	2	3	1,595
208	Over (Under) Total Requirements		<u>(71,966)</u>	<u>(4,157)</u>	<u>(67,540)</u>	<u>(32)</u>	<u>2,427</u>	<u>167</u>	<u>182</u>	<u>35</u>	<u>33</u>	<u>(251)</u>	<u>(351)</u>	<u>(1)</u>	<u>(11)</u>	<u>(2,467)</u>
209	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

Line	FERC Account Description	Account Code	Residential		Commercial		Industrial		Municipal		PHA	PHA	NGVS	Interruptible	GTS/IT	
			Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	GS	Rate B	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	
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	0	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	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	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	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	0	0	0	0	0	0	0	0	0	0	0	0	
34	Meters	381	75,453	2,384	55,411	2,752	11,723	153	395	173	492	228	790	2	3	945
35	Meter installations	382	94,565	2,988	69,447	3,449	14,692	192	495	217	617	286	990	3	4	1,184
36	House regulators	383	2,202	90	2,103	0	0	0	0	0	0	9	0	0	0	0
37	House regulator Installations	384	4,142	170	3,955	0	0	0	0	0	0	16	0	0	0	0
38	Measuring station equipment - Industrial	385	0	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	0
40	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	2,128

Philadelphia Gas Works
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Exhibit PQH-3G: Allocation Results - Onsite-Customer Classification

Dollars in Thousands		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT	
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Rate 8	Non-Heat	Sales	
41	F. GENERAL PLANT																
42	Land and land rights	389	1,648	52	1,314	43	189	7	18	3	8	5	10	0	0	1	
43	Structures and improvements	390	36,806	1,165	29,346	952	4,210	155	391	57	172	101	231	1	0	25	
44	Office furniture and equipment	391	48,378	1,531	38,573	1,251	5,533	204	514	75	226	133	303	1	0	33	
45	Transportation equipment	392	17,771	562	14,169	460	2,033	75	189	27	83	49	111	0	0	12	
46	Stores equipment	393	335	11	267	9	38	1	4	1	2	1	2	0	0	0	
47	Tools, shop and garage equipment	394	4,761	151	3,796	123	545	20	51	7	22	13	30	0	0	3	
48	Power operated equipment	396	548	17	437	14	63	2	6	1	3	2	3	0	0	0	
49	Communication equipment	397	9,241	292	7,368	239	1,057	39	98	14	43	25	58	0	0	6	
50	Miscellaneous equipment	398	6,340	201	5,055	164	725	27	67	10	30	17	40	0	0	4	
51	Subtotal - General Plant	389-399	125,828	3,982	100,327	3,254	14,392	531	1,338	195	587	346	789	3	0	86	
52	TOTAL UTILITY PLANT		302,190	9,615	231,243	9,455	40,807	877	2,228	585	1,696	884	2,569	8	7	2,214	
53	II. DEPRECIATION RESERVE																
54	Production plant	108.2	0	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	0	
56	Mains	108.52	0	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	0	
58	Services	108.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	Meters	108.55	39,464	1,247	28,981	1,439	6,131	80	207	91	258	119	413	1	2	494	
60	Distribution other	108.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61	General Plant	108.8	64,934	2,055	51,773	1,679	7,427	274	690	100	303	178	407	2	0	44	
62	Total Depreciation Reserve	108	104,397	3,302	80,755	3,119	13,558	354	897	191	560	298	820	3	2	538	
63	III. OTHER RATE BASE ITEMS																
64	Completed construction - Unclassified	106	0	0	0	0	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	0	
66	Total Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
67	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	1,676	
68	IV. WORKING CAPITAL																
69	Accounts receivable - Gas	131.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
70	Materials and supplies	131.12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
71	Prepaid accounts, other current assets	131.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
72	Gas, LNG in storage	131.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
73	Accounts payable - Gas	131.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
74	Accounts payable, other- 50% Labor	131.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
75	Accounts payable, other- 50% O&MxGas	131.17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
76	Customer deposits	131.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
77	Accrued interest	131.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
78	Accrued Taxes & Wages	131.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
79	Total Working Capital	131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
80	V. TOTAL RATE BASE		197,793	6,313	150,488	6,337	27,249	522	1,331	394	1,136	586	1,749	6	6	1,676	

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Dollars in Thousands		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT	
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-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	0	0
85	Boiler fuel	702	0	0	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	0	0
87	Maintenance of structures	706	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Maintenance of boiler plant equipment	707	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
90	Operation supervision and engineering	710	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
92	Duplicate charges - Credit	734	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
94	Maintenance supervision and engineering	740	0	0	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	0	0
96	Maintenance of production equipment	742	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
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
100	Purchased gas expenses	807	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	0
102	Gas used for other utility operations	812	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	0
104	Other gas supply expenses	813	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	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
108	Operation labor and expenses	841	0	0	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	0	0	0	0	0	0
110	Maintenance	843	0	0	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	0	0
112	Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	C. TRANSMISSION EXPENSES																

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

Line	Dollars In Thousands		Residential		Commercial		Industrial		Municipal		PHA	PHA	NGVS	Interruptible	GTS/IT
	FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	GS	Rate 8	Non-Heat	Sales	
114	D. DISTRIBUTION EXPENSES														
115	Operation supervision and engineering	870	211	7	168	5	24	1	2	0	1	1	0	0	0
116	Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Mains and services expenses	874	0	0	0	0	0	0	0	0	0	0	0	0	0
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
120	Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Meter and house regulator expenses	878	18,417	595	13,839	656	2,792	37	94	41	117	57	188	1	0
122	Customer installation expenses	879	5,642	181	4,196	208	888	12	30	13	37	17	60	0	0
123	Customer installation expenses - Parts and Labor Plan	879PLP	3,746	155	3,591	0	0	0	0	0	0	0	0	0	0
124	Other expenses	880	1,350	43	1,002	47	202	3	7	3	8	4	14	0	16
125	Rents	881	1	0	1	0	0	0	0	0	0	0	0	0	0
126	Maintenance supervision and engineering	885	31	1	25	1	4	0	0	0	0	0	0	0	0
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
129	Maintenance of measuring station expenses - Industrial	890	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
132	Maintenance of meters and house regulators	893	3,810	123	2,863	136	578	8	19	9	24	12	39	0	0
133	Subtotal - Distribution Expenses	870-893	33,208	1,104	25,685	1,053	4,488	59	153	66	188	91	302	1	16
134	TOTAL OPERATION & MAINTENANCE EXPENSES		33,208	1,104	25,685	1,053	4,488	59	153	66	188	91	302	1	16
135	II. CUSTOMER ACCOUNTS EXPENSES														
136	Supervision	901	1,109	32	926	23	109	2	4	1	4	3	3	0	1
137	Meter reading expenses	902	785	22	666	12	64	1	3	1	4	3	3	0	7
138	Customer records and collection expenses	903	26,657	776	22,247	550	2,627	43	94	28	101	75	79	1	35
139	Uncollectible accounts	904	0	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	0
141	TOTAL CUSTOMER ACCOUNTS EXPENSES		28,551	830	23,839	584	2,800	46	101	31	109	81	85	1	43
142	III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES														
143	Customer assistance expenses	908	1,617	57	1,321	7	30	55	141	0	1	3	1	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 EXPENSES		1,617	57	1,321	7	30	55	141	0	1	3	1	0	0
148	TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL EXPENSES		30,168	887	25,159	592	2,831	101	242	31	110	84	87	1	44

Philadelphia Gas Works
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Dollars in Thousands																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	6,412	203	5,112	166	733	27	68	10	30	18	40	0	0	4
152	Office supplies and expenses	921	10,062	318	8,023	260	1,151	42	107	16	47	28	63	0	0	7
153	Administrative expenses transferred - Credit	922	(10,906)	(345)	(8,696)	(282)	(1,247)	(46)	(116)	(17)	(51)	(90)	(68)	(0)	(0)	(7)
154	Outside services employed	923	737	23	588	19	84	3	8	1	3	2	5	0	0	1
155	Injuries and damages	925	2,848	90	2,271	74	326	12	30	4	13	8	18	0	0	2
156	Employee pensions and benefits	926	51,159	1,619	40,791	1,323	5,851	216	544	79	239	141	321	1	0	35
157	OPEB funding and expenses	999	11,765	372	9,381	304	1,346	50	125	18	55	32	74	0	0	8
158	Subtotal - Labor Related A&G		72,077	2,281	57,469	1,864	8,244	304	766	111	336	198	452	2	0	49
159	B. PLANT RELATED															
160	Property insurance	924	452	14	335	16	68	1	2	1	3	1	5	0	0	5
161	Subtotal - Plant Related A&G		452	14	335	16	68	1	2	1	3	1	5	0	0	5
162	C. OTHER A&G															
163	Regulatory commission expenses	928	0	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	0
165	General advertising expenses, miscellaneous	930	2,673	85	2,131	69	306	11	28	4	12	7	17	0	0	2
166	Rents	931	147	5	117	4	17	1	2	0	1	0	1	0	0	0
167	Subtotal - Other A&G		2,819	89	2,248	73	322	12	30	4	13	8	18	0	0	2
168	TOTAL ADMINISTRATIVE & GENERAL EXPENSES		75,348	2,385	60,052	1,953	8,634	317	798	117	352	207	474	2	0	57
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		138,723	4,376	110,897	3,598	15,952	477	1,193	214	650	382	863	4	0	117
170	V. DEPRECIATION EXPENSE															
171	Depreciation expense	403	4,390	140	3,259	154	658	9	22	10	28	13	44	0	0	53
172	Depreciation expense- Direct Assignment	403Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173	TOTAL DEPRECIATION EXPENSE		4,390	140	3,259	154	658	9	22	10	28	13	44	0	0	53
174	VI. TAXES OTHER THAN INCOME TAXES															
175	Taxes other than income taxes	408	3,746	119	2,987	97	428	16	40	6	17	10	23	0	0	3
176	TOTAL EXPENSES		146,860	4,635	117,142	3,849	17,038	502	1,255	230	695	406	930	4	1	172

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Dollars In Thousands		Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT	
Line	FERC Account Description		Account Code	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	177,687	2,701	140,742	4,085	24,315	717	1,453	371	1,551	564	1,183	6	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	0	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		177,687	2,701	140,742	4,085	24,315	717	1,453	371	1,551	564	1,183	6	0	0
189	Bill paid turn ons & dlig 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
191	Subtotal - Other operating revenues		8,265	336	7,817	18	76	1	2	1	2	7	3	0	0	2
192	TOTAL OPERATING REVENUES		185,952	3,037	148,559	4,103	24,391	717	1,454	372	1,553	571	1,186	6	0	2
193	Non-operating rental income	418	27	1	22	0	3	0	0	0	0	0	0	0	0	1
194	Interest and dividend Income	419	332	9	267	6	33	1	2	1	3	1	2	0	0	8
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		360	10	289	6	36	1	2	1	3	1	3	0	0	9
197	TOTAL REVENUE		186,312	3,047	148,848	4,110	24,427	718	1,456	372	1,556	572	1,189	6	0	11
198	Income Before Interest and Surplus		39,452	(1,588)	31,706	261	7,388	217	201	143	860	167	258	2	(1)	(162)
199	Interest on long-term debt	427	8,130	218	6,531	146	805	18	46	14	65	28	57	0	0	202
200	Amortization of debt discount	428	719	19	578	13	71	2	4	1	6	2	5	0	0	18
201	Amortization of premium on debt	429	(1,549)	(41)	(1,244)	(28)	(153)	(3)	(9)	(3)	(12)	(5)	(11)	(0)	(0)	(39)
202	Other interest expense	431	627	17	503	11	62	1	4	1	5	2	4	0	0	16
203	AFUDC	432	(152)	(4)	(122)	(3)	(15)	(0)	(1)	(0)	(1)	(1)	(1)	(0)	(0)	(4)
204	Surplus Requirement	499	9,923	266	7,972	178	982	22	56	17	79	34	70	0	1	247
205	Total Interest & Surplus		17,698	474	14,218	317	1,752	40	100	30	141	61	125	0	1	441
206	Appropriations of retained earnings	436	2,977	80	2,391	53	295	7	17	5	24	10	21	0	0	74
207	Total Interest & Surplus, Other		20,675	554	16,609	371	2,047	46	117	35	165	71	145	0	1	515
208	Over (Under) Total Requirements		18,777	(2,142)	15,097	(110)	5,341	170	84	108	696	96	113	2	(2)	(677)
209	Tariff Revenue Requirements		158,910	4,843	125,645	4,195	18,973	546	1,369	263	855	468	1,070	4	2	677

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Dollars In Thousands		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Heat	GS	Rate B	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	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	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	0
88	Maintenance of boiler plant equipment	707	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
90	Operation supervision and engineering	710	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
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	0
94	Maintenance supervision and engineering	740	0	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	0
96	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
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	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
105	Subtotal - Production Expenses	701-813	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
108	Operation labor and expenses	841	0	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	0	0	0	0	0
110	Maintenance	843	0	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	0
112	Subtotal - Storage Expenses	840-850	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	C. TRANSMISSION EXPENSES															

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Line	Dollars in Thousands		Residential		Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
	FERC Account Description	Account Code	Total	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	GS	Rate B	Non-Heat	Sales	
114 D. DISTRIBUTION EXPENSES															
115	Operation supervision and engineering	870	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Distribution load dispatching	871	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Mains and services expenses	874	0	0	0	0	0	0	0	0	0	0	0	0	0
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
120	Measuring station expenses - City gate	877	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Meter and house regulator expenses	878	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0
124	Other expenses	880	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
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
129	Maintenance of measuring station expenses - Industrial	890	0	0	0	0	0	0	0	0	0	0	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	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		0	0	0	0	0	0	0	0	0	0	0	0	0
135 II. CUSTOMER ACCOUNTS EXPENSES															
136	Supervision	901	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	0	0	0	0	0	0	0	0	0	0	0
139	Uncollectible accounts	904	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Uncollectible accounts In CRP	904CRP	10,461	93	7,509	323	1,988	60	120	41	180	37	110	1	0
141	TOTAL CUSTOMER ACCOUNTS EXPENSES		10,461	93	7,509	323	1,988	60	120	41	180	37	110	1	0
142 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES															
143	Customer assistance expenses	908	0	0	0	0	0	0	0	0	0	0	0	0	0
144	Customer assistance expenses - ELIRP	908CAP	3,859	34	2,771	119	734	22	44	15	66	14	41	0	0
145	CRP Shortfall	480CRP	36,351	322	26,096	1,117	6,910	210	416	142	625	128	382	5	0
146	Senior Discounts	480Sen	2,789	25	2,002	86	530	16	32	11	48	10	29	0	0
147	TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		42,999	381	30,868	1,321	8,173	248	492	168	739	151	452	6	0
148	TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL EXPENSES		53,460	473	38,377	1,644	10,161	309	612	209	919	188	562	7	0

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Dollars in Thousands		Account Code	Total	Residential	Residential	Commercial	Commercial	Industrial	Industrial	Municipal	Municipal	PHA	PHA	NGVS	Interruptible	GTS/IT
Line	FERC Account Description			Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Non-Heat	Heat	Heat	GS	Rate B	Non-Heat	Sales
149	IV. ADMINISTRATIVE & GENERAL EXPENSES															
150	A. LABOR RELATED															
151	Administrative and general salaries	920	0	0	0	0	0	0	0	0	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	0
153	Administrative expenses transferred - Credit	922	0	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	0
155	Injuries and damages	925	0	0	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	0
157	OPEB funding and expenses	999	0	0	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	0
159	B. PLANT RELATED															
160	Property insurance	924	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0
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	0	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	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	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	0
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	0
174	VI. TAXES OTHER THAN INCOME TAXES															
175	Taxes other than income taxes	408	0	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																
Line	FERC Account Description	Account Code	Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA G5	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
177	VII. REVENUES															
178	Distribution Revenue	480-483	0	0	0	0	0	0	0	0	0	0	0	0	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	53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	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		53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	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		53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	0	0
193	Non-operating rental income	418	0	0	0	0	0	0	0	0	0	0	0	0	0	0
194	Interest and dividend income	419	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	TOTAL REVENUE		53,687	475	38,541	1,650	10,205	310	614	210	923	188	564	7	0	0
198	Income Before Interest and Surplus		226	2	163	6	43	1	3	1	4	1	2	0	0	0
199	Interest on long-term debt	427	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Amortization of debt discount	428	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201	Amortization of premium on debt	429	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other interest expense	431	0	0	0	0	0	0	0	0	0	0	0	0	0	0
203	AFUDC	432	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204	Surplus Requirement	499	0	0	0	0	0	0	0	0	0	0	0	0	0	0
205	Total Interest & Surplus		0	0	0	0	0	0	0	0	0	0	0	0	0	0
206	Appropriations of retained earnings	436	0	0	0	0	0	0	0	0	0	0	0	0	0	0
207	Total Interest & Surplus, Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
208	Over (Under) Total Requirements		226	2	163	6	43	1	3	1	4	1	2	0	0	0
209	Tariff Revenue Requirements		53,460	473	38,377	1,644	10,161	309	612	209	919	188	562	7	0	0

Exhibit PQH-4

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

Dollars in Thousands		Supply				Distribution				Customer	
Line	FERC Account Description	Account Code	Total	Factor	Demand	Energy	Total	Factor	Demand		Energy
1	I. GAS PLANT IN SERVICE										
2	A. INTANGIBLE PLANT	301-303									
3	B. PRODUCTION PLANT										
4	Land and land rights	304	1,453	DEMAND	1,453	0	0	None	0	0	0
5	Structures and improvements	305	20,968	DEMAND	20,968	0	0	None	0	0	0
6	Boiler plant equipment	306	2,900	DEMAND	2,900	0	0	None	0	0	0
7	Other power equipment	307	407	DEMAND	407	0	0	None	0	0	0
8	LPG equipment	311	2,270	DEMAND	2,270	0	0	None	0	0	0
9	Purification equipment	317	13	DEMAND	13	0	0	None	0	0	0
10	Residual refining equipment	318	8	DEMAND	8	0	0	None	0	0	0
11	Gas mixing equipment	319	0	DEMAND	0	0	0	None	0	0	0
12	Other equipment	320	32,341	DEMAND	32,341	0	0	None	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	0	None	0	0	0	None	0	0	0
16	Structures and improvements	361	0	None	0	0	0	None	0	0	0
17	Gas holders	362	0	None	0	0	0	None	0	0	0
18	Purification equipment	363	0	None	0	0	0	None	0	0	0
19	Liquefaction equipment	363.1	0	None	0	0	0	None	0	0	0
20	Vaporizing equipment	363.2	0	None	0	0	0	None	0	0	0
21	Compressor equipment	363.3	0	None	0	0	0	None	0	0	0
22	Measuring and regulating equipment	363.4	0	None	0	0	0	None	0	0	0
23	Other equipment	363.5	0	None	0	0	0	None	0	0	0
24	Subtotal - Storage and Processing Plant	360-364	0		0	0	0		0	0	0
25	D. TRANSMISSION PLANT	365-371									
26	E. DISTRIBUTION PLANT										
27	Land and land rights	374	0	None	0	0	101	DEMAND	101	0	0
28	Structures and improvements	375	0	None	0	0	2,707	DEMAND	2,707	0	0
29	Mains	376	0	None	0	0	773,759	MAINS	386,880	0	386,880
30	Mains - Direct Assignment	376Direct	0	None	0	0	7,574	DEMAND	7,574	0	0
31	Compressor station equipment	377	0	None	0	0	1,255	DEMAND	1,255	0	0
32	Measuring station equipment - General	378	0	None	0	0	17,886	DEMAND	17,886	0	0
33	Services	380	0	None	0	0	705,810	CUST	0	0	705,810
34	Meters	381	0	None	0	0	0	None	0	0	0
35	Meter installations	382	0	None	0	0	0	None	0	0	0
36	House regulators	383	0	None	0	0	0	None	0	0	0
37	House regulator installations	384	0	None	0	0	0	None	0	0	0
38	Measuring station equipment - Industrial	385	0	None	0	0	314	DEMAND	314	0	0
39	Other equipment	387	0	None	0	0	3,980	DEMAND	3,980	0	0
40	Subtotal - Distribution Plant	374-387	0		0	0	1,513,385		420,696	0	1,092,689

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

Line	FERC Account Description	Account Code	Supply				Distribution				Customer
			Total	Factor	Demand	Energy	Total	Factor	Demand	Energy	
41	F. GENERAL PLANT										
42	Land and land rights	389	304	SUPPLABOR	304	0	1,570	DISTLABOR	649	90	831
43	Structures and improvements	390	6,795	SUPPLABOR	6,795	0	35,062	DISTLABOR	14,499	2,015	18,548
44	Office furniture and equipment	391	8,932	SUPPLABOR	8,932	0	46,086	DISTLABOR	19,058	2,648	24,380
45	Transportation equipment	392	3,281	SUPPLABOR	3,281	0	16,929	DISTLABOR	7,001	973	8,955
46	Stores equipment	393	62	SUPPLABOR	62	0	319	DISTLABOR	132	18	169
47	Tools, shop and garage equipment	394	879	SUPPLABOR	879	0	4,535	DISTLABOR	1,875	261	2,399
48	Power operated equipment	396	101	SUPPLABOR	101	0	522	DISTLABOR	216	30	276
49	Communication equipment	397	1,706	SUPPLABOR	1,706	0	8,803	DISTLABOR	3,640	506	4,657
50	Miscellaneous equipment	398	1,170	SUPPLABOR	1,170	0	6,039	DISTLABOR	2,497	347	3,195
51	Subtotal - General Plant	389-399	23,230		23,230	0	119,867		49,569	6,888	63,410
52	TOTAL UTILITY PLANT		83,590		83,590	0	1,633,252		470,265	6,888	1,156,099
53	II. DEPRECIATION RESERVE										
54	Production plant	108.2	34,623	SUPPPT	34,623	0	0	None	0	0	0
55	Local storage plant	108.3	0	None	0	0	0	None	0	0	0
56	Mains	108.52	0	None	0	0	282,895	MAINS	141,447	0	141,447
57	Mains - Direct Assignment	108.52Direct	0	None	0	0	7,574	DEMAND	7,574	0	0
58	Services	108.54	0	None	0	0	355,556	CUST	0	0	355,556
59	Meters	108.55	0	None	0	0	0	None	0	0	0
60	Distribution other	108.58	0	None	0	0	61,295	DEMAND	61,295	0	0
61	General Plant	108.8	11,988	SUPPLABOR	11,988	0	61,857	DISTLABOR	25,580	3,555	32,722
62	Total Depreciation Reserve	108	46,611		46,611	0	769,177		235,896	3,555	529,726
63	III. OTHER RATE BASE ITEMS										
64	Completed construction - Unclassified	106	0	None	0	0	0	None	0	0	0
65	Construction work in progress (CWIP)	107	0	None	0	0	0	None	0	0	0
66	Total Other Rate Base Items		0		0	0	0		0	0	0
67	TOTAL RATE BASE (Excl. Working Capital)		36,979		36,979	0	864,075		234,369	3,334	626,373
68	IV. WORKING CAPITAL										
69	Accounts receivable - Gas	131.11	0	None	0	0	70,158	DIST_REV	22,679	2,855	44,624
70	Materials and supplies	131.12	0	None	0	0	9,768	DISTO&MXG.	3,158	398	6,213
71	Prepaid accounts, other current assets	131.13	0	None	0	0	5,342	DISTO&MXG.	1,727	217	3,397
72	Gas, LNG in storage	131.14	38,344	COMMODITY	0	38,344	0	None	0	0	0
73	Accounts payable - Gas	131.15	0	None	0	0	(12,110)	COMMODITY	0	(12,110)	0
74	Accounts payable, other- 50% Labor	131.16	0	None	0	0	(22,271)	DISTLABOR	(9,210)	(1,280)	(11,781)
75	Accounts payable, other- 50% O&MxGas	131.17	0	None	0	0	(22,271)	DISTO&MXG.	(7,199)	(906)	(14,166)
76	Customer deposits	131.18	0	None	0	0	(2,935)	DIST_REV	(949)	(119)	(1,867)
77	Accrued interest	131.19	0	None	0	0	(15,202)	DISTPT	(4,226)	0	(10,976)
78	Accrued Taxes & Wages	131.2	0	None	0	0	(16,263)	DISTO&MXG.	(5,257)	(662)	(10,344)
79	Total Working Capital	131	38,344		0	38,344	(5,783)		723	(11,608)	5,102
80	V. TOTAL RATE BASE		75,323		36,979	38,344	858,292		235,091	(8,274)	631,475

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended 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	Customer
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	0
85	Boiler fuel	702	98	DEMAND	98	0	0	None	0	0	0
86	Miscellaneous steam expenses	703	335	DEMAND	335	0	0	None	0	0	0
87	Maintenance of structures	706	3	DEMAND	3	0	0	None	0	0	0
88	Maintenance of boiler plant equipment	707	212	DEMAND	212	0	0	None	0	0	0
89	Maintenance of other production plant	708	10	DEMAND	10	0	0	None	0	0	0
90	Operation supervision and engineering	710	5	DEMAND	5	0	0	None	0	0	0
91	Other power expenses	712	793	DEMAND	793	0	0	None	0	0	0
92	Duplicate charges - Credit	734	(622)	DEMAND	(622)	0	0	None	0	0	0
93	Miscellaneous production expenses	735	1,143	DEMAND	1,143	0	0	None	0	0	0
94	Maintenance supervision and engineering	740	303	DEMAND	303	0	0	None	0	0	0
95	Maintenance of structures	741	102	DEMAND	102	0	0	None	0	0	0
96	Maintenance of production equipment	742	395	DEMAND	395	0	0	None	0	0	0
97	Subtotal - Manufactured Gas Production	701-743	2,968		2,968	0	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	0
100	Purchased gas expenses	807	0	COMMODITY	0	0	0	None	0	0	0
101	Gas withdrawn from storage	808	0	COMMODITY	0	0	0	None	0	0	0
102	Gas used for other utility operations	812	0	COMMODITY	0	0	0	None	0	0	0
103	LNG used for other utility operations	812LNG	(6,487)	COMMODITY	0	(6,487)	0	None	0	0	0
104	Other gas supply expenses	813	8,840	COMMODITY	0	8,840	0	None	0	0	0
105	Subtotal - Production Expenses	701-813	5,335		2,968	2,367	0		0	0	0
106	B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES										
107	Operation supervision and engineering	840	0	None	0	0	0	None	0	0	0
108	Operation labor and expenses	841	0	None	0	0	0	None	0	0	0
109	Rents	842	0	None	0	0	0	None	0	0	0
110	Maintenance	843	0	None	0	0	0	None	0	0	0
111	Operation supervision and engineering	850	0	None	0	0	0	None	0	0	0
112	Subtotal - Storage Expenses	840-850	0		0	0	0		0	0	0
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

Line	FERC Account Description	Account Code	Supply				Distribution				Customer
			Total	Factor	Demand	Energy	Total	Factor	Demand	Energy	
114	D. DISTRIBUTION EXPENSES										
115	Operation supervision and engineering	870	0	None	0	0	1,807	DISTPT	502	0	1,305
116	Distribution load dispatching	871	0	None	0	0	1,650	COMMODITY	0	1,650	0
117	Mains and services expenses	874	0	None	0	0	4,617	MAIN&SERVI	1,207	0	3,410
118	Measuring station expenses - General	875	0	None	0	0	2,102	DEMAND	2,102	0	0
119	Measuring station expenses - Industrial	876	0	None	0	0	47	DEMAND	47	0	0
120	Measuring station expenses - City gate	877	0	None	0	0	550	DEMAND	550	0	0
121	Meter and house regulator expenses	878	0	None	0	0	0	None	0	0	0
122	Customer installation expenses	879	0	None	0	0	0	None	0	0	0
123	Customer installation expenses - Parts and Labor Plan	879PLP	0	None	0	0	0	None	0	0	0
124	Other expenses	880	0	None	0	0	11,585	CUST	0	0	11,585
125	Rents	881	0	None	0	0	6	DISTPT	2	0	5
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	12,860
128	Maintenance of measuring station expenses - General	889	0	None	0	0	1,184	DEMAND	1,184	0	0
129	Maintenance of measuring station expenses - Industrial	890	0	None	0	0	6	DEMAND	6	0	0
130	Maintenance of measuring station expenses - City gate	891	0	None	0	0	487	COMMODITY	0	487	0
131	Maintenance of services	892	0	None	0	0	1,800	CUST	0	0	1,800
132	Maintenance of meters and house regulators	893	0	None	0	0	0	None	0	0	0
133	Subtotal - Distribution Expenses	870-893	0		0	0	51,829		18,535	2,137	31,158
134	TOTAL OPERATION & MAINTENANCE EXPENSES		5,335		2,968	2,367	51,829		18,535	2,137	31,158
135	II. CUSTOMER ACCOUNTS EXPENSES										
136	Supervision	901	0	None	0	0	0	None	0	0	0
137	Meter reading expenses	902	0	None	0	0	0	None	0	0	0
138	Customer records and collection expenses	903	0	None	0	0	0	None	0	0	0
139	Uncollectible accounts	904	0	None	0	0	16,495	CUST	0	0	16,495
140	Uncollectible accounts in CRP	904CRP	0	None	0	0	0	None	0	0	0
141	TOTAL CUSTOMER ACCOUNTS EXPENSES		0		0	0	16,495		0	0	16,495
142	III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES										
143	Customer assistance expenses	908	0	None	0	0	0	None	0	0	0
144	Customer assistance expenses - ELIRP	908CAP	0	None	0	0	0	None	0	0	0
145	CRP Shortfall	480CRP	0	None	0	0	0	None	0	0	0
146	Senior Discounts	480Sen	0	None	0	0	0	None	0	0	0
147	TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		0		0	0	0		0	0	0
148	TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL EXPENSES		0		0	0	16,495		0	0	16,495

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	Customer
149	IV. ADMINISTRATIVE & GENERAL EXPENSES										
150	A. LABOR RELATED										
151	Administrative and general salaries	920	1,184	SUPPLABOR	1,184	0	6,108	DISTLABOR	2,526	351	3,231
152	Office supplies and expenses	921	1,858	SUPPLABOR	1,858	0	9,585	DISTLABOR	3,964	551	5,071
153	Administrative expenses transferred - Credit	922	(2,014)	SUPPLABOR	(2,014)	0	(10,390)	DISTLABOR	(4,296)	(597)	(5,496)
154	Outside services employed	923	136	SUPPLABOR	136	0	702	DISTLABOR	290	40	371
155	Injuries and damages	925	526	SUPPLABOR	526	0	2,713	DISTLABOR	1,122	156	1,435
156	Employee pensions and benefits	926	9,445	SUPPLABOR	9,445	0	48,736	DISTLABOR	20,154	2,801	25,781
157	OPEB funding and expenses	999	2,172	SUPPLABOR	2,172	0	11,208	DISTLABOR	4,635	644	5,929
158	Subtotal - Labor Related A&G		13,307		13,307	0	68,662		28,394	3,946	36,322
159	B. PLANT RELATED										
160	Property insurance	924	155	SUPPPT	155	0	3,875	DISTPT	1,077	0	2,798
161	Subtotal - Plant Related A&G		155		155	0	3,875		1,077	0	2,798
162	C. OTHER A&G										
163	Regulatory commission expenses	928	0	None	0	0	5,157	CUST	0	0	5,157
164	Duplicate charges - Credit	929	0	None	0	0	0	None	0	0	0
165	General advertising expenses, miscellaneous	930	493	SUPPLABOR	493	0	2,546	DISTLABOR	1,053	146	1,347
166	Rents	931	27	SUPPLABOR	27	0	140	DISTLABOR	58	8	74
167	Subtotal - Other A&G		520		520	0	7,843		1,111	154	6,578
168	TOTAL ADMINISTRATIVE & GENERAL EXPENSES		13,982		13,982	0	80,380		30,582	4,100	45,698
169	TOTAL OPERATING EXPENSES (Excluding Dep, Tax)		19,317		16,950	2,367	148,705		49,117	6,237	93,351
170	V. DEPRECIATION EXPENSE										
171	Depreciation expense	403	1,503	SUPPPT	1,503	0	37,675	DISTPT	10,473	0	27,202
172	Depreciation expense- Direct Assignment	403Direct	0	None	0	0	0	DEMAND	0	0	0
173	TOTAL DEPRECIATION EXPENSE		1,503		1,503	0	37,675		10,473	0	27,202
174	VI. TAXES OTHER THAN INCOME TAXES										
175	Taxes other than income taxes	408	692	SUPPLABOR	692	0	3,568	DISTLABOR	1,476	205	1,888
176	TOTAL EXPENSES		21,511		19,144	2,367	189,947		61,065	6,442	122,440

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	Customer
177	VII. REVENUES										
178	Distribution Revenue	480-483	32,804	COMMODITY	0	32,804	169,268	DISTO&MXG.	54,716	6,888	107,664
179	GCR Revenue	480-483GCR	0	COMMODITY	0	0	0	None	0	0	0
180	Interruptible Gas Revenue	480-483Int	17	COMMODITY	0	17	0	None	0	0	0
181	USEC Revenue	480-483USC	0	None	0	0	0	None	0	0	0
182	REC Revenue	480-483REC	0	None	0	0	0	DISTBASE	0	0	0
183	Forfeited discounts	487	0	None	0	0	7,853	DIST_REV	2,538	320	4,995
184	Miscellaneous service revenue	488	0	None	0	0	1,206	DIST_REV	390	49	767
185	GTS/IT Revenue	489	0	None	0	0	12,190	DEMAND	12,190	0	0
186	Other gas revenue	495	4,634	COMMODITY	0	4,634	0	None	0	0	0
187	Revenue Adjustments	495Adj	217	COMMODITY	0	217	0	None	0	0	0
188	Subtotal - Gas Revenues		37,673		0	37,673	190,518		69,835	7,257	113,426
189	Bill paid turn ons & dig ups	903Rev	0	None	0	0	0	None	0	0	0
190	Customer installation expenses	879Rev	0	None	0	0	0	None	0	0	0
191	Subtotal - Other operating revenues		0		0	0	0		0	0	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
194	Interest and dividend income	419	127	SUPPBASE	127	0	1,455	DISTBASE	419	6	1,030
195	Miscellaneous non-operating income	421	855	DEMAND	855	0	0	None	0	0	0
196	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	DISTBASE	906	13	2,228
201	Amortization of premium on debt	429	(590)	SUPPBASE	(590)	0	(6,780)	DISTBASE	(1,952)	(29)	(4,799)
202	Other interest expense	431	239	SUPPBASE	239	0	2,743	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		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		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	Storage	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	0	0	0
5	Structures and improvements	305	20,968	SUPP	20,968	0	0	0	0	0
6	Boller plant equipment	306	2,900	SUPP	2,900	0	0	0	0	0
7	Other power equipment	307	407	SUPP	407	0	0	0	0	0
8	LPG equipment	311	2,270	SUPP	2,270	0	0	0	0	0
9	Purification equipment	317	13	SUPP	13	0	0	0	0	0
10	Residual refining equipment	318	8	SUPP	8	0	0	0	0	0
11	Gas mixing equipment	319	0	SUPP	0	0	0	0	0	0
12	Other equipment	320	32,341	SUPP	32,341	0	0	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	0
17	Gas holders	362	33,779	STOR	0	33,779	0	0	0	0
18	Purification equipment	363	251	STOR	0	251	0	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	0	0	0
21	Compressor equipment	363.3	17,509	STOR	0	17,509	0	0	0	0
22	Measuring and regulating equipment	363.4	6,294	STOR	0	6,294	0	0	0	0
23	Other equipment	363.5	27,013	STOR	0	27,013	0	0	0	0
24	Subtotal - Storage and Processing Plant	360-364	145,112		0	145,112	0	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	0	2,707	0	0
29	Mains	376	773,759	DIST	0	0	0	773,759	0	0
30	Mains - Direct Assignment	376Direct	7,574	DIST	0	0	0	7,574	0	0
31	Compressor station equipment	377	1,255	DIST	0	0	0	1,255	0	0
32	Measuring station equipment - General	378	17,886	DIST	0	0	0	17,886	0	0
33	Services	380	705,810	DIST	0	0	0	705,810	0	0
34	Meters	381	75,453	ONSITE	0	0	0	0	75,453	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	0	0	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	0	0	3,980	0	0
40	Subtotal - Distribution Plant	374-387	1,689,747		0	0	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		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		0		0	0	0	0	0	0
67	TOTAL RATE BASE (Excl. Working Capital)		1,155,811		36,979	56,964	0	864,075	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)	0	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	0	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

Dollars in Thousands

Line	FERC Account Description	Account Code	Total	Factor	Supply	Storage	Transmission	Distribution	Onsite	USEC
81	I. OPERATION & MAINTENANCE EXPENSE									
82	A. PRODUCTION EXPENSES									
83	1. Manufactured Gas Production Expenses									
84	Operation labor and expenses	701	191	SUPP	191	0	0	0	0	0
85	Boller fuel	702	98	SUPP	98	0	0	0	0	0
86	Miscellaneous steam expenses	703	335	SUPP	335	0	0	0	0	0
87	Maintenance of structures	706	3	SUPP	3	0	0	0	0	0
88	Maintenance of boiler plant equipment	707	212	SUPP	212	0	0	0	0	0
89	Maintenance of other production plant	708	10	SUPP	10	0	0	0	0	0
90	Operation supervision and engineering	710	5	SUPP	5	0	0	0	0	0
91	Other power expenses	712	793	SUPP	793	0	0	0	0	0
92	Duplicate charges - Credit	734	(622)	SUPP	(622)	0	0	0	0	0
93	Miscellaneous production expenses	735	1,143	SUPP	1,143	0	0	0	0	0
94	Maintenance supervision and engineering	740	303	SUPP	303	0	0	0	0	0
95	Maintenance of structures	741	102	SUPP	102	0	0	0	0	0
96	Maintenance of production equipment	742	395	SUPP	395	0	0	0	0	0
97	Subtotal - Manufactured Gas Production	701-743	2,968		2,968	0	0	0	0	0
98	2. Other Gas Supply Expenses									
99	Natural gas city gate purchases	804	14	SUPP	14	0	0	0	0	0
100	Purchased gas expenses	807	0	SUPP	0	0	0	0	0	0
101	Gas withdrawn from storage	808	0	SUPP	0	0	0	0	0	0
102	Gas used for other utility operations	812	0	SUPP	0	0	0	0	0	0
103	LNG used for other utility operations	812LNG	(6,487)	SUPP	(6,487)	0	0	0	0	0
104	Other gas supply expenses	813	8,840	SUPP	8,840	0	0	0	0	0
105	Subtotal - Production Expenses	701-813	5,335		5,335	0	0	0	0	0
106	B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES									
107	Operation supervision and engineering	840	1,066	STOR	0	1,066	0	0	0	0
108	Operation labor and expenses	841	3,050	STOR	0	3,050	0	0	0	0
109	Rents	842	421	STOR	0	421	0	0	0	0
110	Maintenance	843	5,699	STOR	0	5,699	0	0	0	0
111	Operation supervision and engineering	850	1,278	STOR	0	1,278	0	0	0	0
112	Subtotal - Storage Expenses	840-850	11,514		0	11,514	0	0	0	0
113	C. TRANSMISSION EXPENSES									

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August 31, 2018
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Dollars in Thousands

Line	FERC Account Description	Account Code	Total	Factor	Supply	Storage	Transmission	Distribution	Onsite	USEC
114	D. DISTRIBUTION EXPENSES									
115	Operation supervision and engineering	870	2,018	DIST_PT	0	0	0	1,807	211	0
116	Distribution load dispatching	871	1,650	DIST	0	0	0	1,650	0	0
117	Mains and services expenses	874	4,617	MAIN_SERV	0	0	0	4,617	0	0
118	Measuring station expenses - General	875	2,102	DIST	0	0	0	2,102	0	0
119	Measuring station expenses - Industrial	876	47	DIST	0	0	0	47	0	0
120	Measuring station expenses - City gate	877	550	DIST	0	0	0	550	0	0
121	Meter and house regulator expenses	878	18,417	ONSITE	0	0	0	0	18,417	0
122	Customer installation expenses	879	5,642	ONSITE	0	0	0	0	5,642	0
123	Customer installation expenses - Parts and Labor Plan	879PLP	3,746	ONSITE	0	0	0	0	3,746	0
124	Other expenses	880	12,935	DIST_PT	0	0	0	11,585	1,350	0
125	Rents	881	7	DIST_PT	0	0	0	6	1	0
126	Maintenance supervision and engineering	885	300	DIST_PT	0	0	0	269	31	0
127	Maintenance of mains	887	25,719	DIST	0	0	0	25,719	0	0
128	Maintenance of measuring station expenses - General	889	1,184	DIST	0	0	0	1,184	0	0
129	Maintenance of measuring station expenses - Industrial	890	6	DIST	0	0	0	6	0	0
130	Maintenance of measuring station expenses - City gate	891	487	DIST	0	0	0	487	0	0
131	Maintenance of services	892	1,800	DIST	0	0	0	1,800	0	0
132	Maintenance of meters and house regulators	893	3,810	ONSITE	0	0	0	0	3,810	0
133	Subtotal - Distribution Expenses	870-893	85,037		0	0	0	51,829	33,208	0
134	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
137	Meter reading expenses	902	785	ONSITE	0	0	0	0	785	0
138	Customer records and collection expenses	903	26,657	ONSITE	0	0	0	0	26,657	0
139	Uncollectible accounts	904	16,495	DIST	0	0	0	16,495	0	0
140	Uncollectible accounts in CRP	904CRP	10,461	USEC	0	0	0	0	0	10,461
141	TOTAL CUSTOMER ACCOUNTS EXPENSES		55,507		0	0	0	16,495	28,551	10,461
142	III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES									
143	Customer assistance expenses	908	1,617	ONSITE	0	0	0	0	1,617	0
144	Customer assistance expenses - ELIRP	908CAP	3,859	USEC	0	0	0	0	0	3,859
145	CRP Shortfall	480CRP	36,351	USEC	0	0	0	0	0	36,351
146	Senior Discounts	480Sen	2,789	USEC	0	0	0	0	0	2,789
147	TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		44,616		0	0	0	0	1,617	42,999
148	TOTAL CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL EXPENSES		100,123		0	0	0	16,495	30,168	53,460

Philadelphia Gas Works
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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									
150	A. LABOR RELATED									
151	Administrative and general salaries	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	0	2,546	2,673	0
166	Rents	931	330	O&M	27	17	0	140	147	0
167	Subtotal - Other A&G		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	480-483Int	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		8,265		0	0	0	0	8,265	0
192	TOTAL OPERATING REVENUES		488,287		37,673	20,458	0	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)	0	(88,364)	18,777	226
209	Tariff Revenue Requirements		535,225		23,542	29,490	0	269,823	158,910	53,460

Exhibit PQH-6

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

Exhibit PQH-7C: Allocation Factor Values

Allocator Name	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
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%
Gas_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%
InterGas_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%
GTS	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%	1.00%	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%
Cust_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%
USEC_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%	0.01%	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%
LABOR	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%	0.36%	0.72%	0.25%	1.08%	0.22%	0.67%	0.01%	0.02%	36.31%
DistOMxG-C	3.33%	88.70%	1.07%	4.85%	0.09%	0.25%	0.07%	0.29%	0.29%	0.43%	0.00%	0.00%	0.63%
DistPt-E	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%
DistPt-C	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%
DistMS-C	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%
OnSiPt-C	3.19%	74.23%	3.52%	14.98%	0.20%	0.51%	0.22%	0.63%	0.31%	1.01%	0.00%	0.00%	1.21%
OnSi-MR-C	3.23%	75.14%	3.56%	15.16%	0.20%	0.51%	0.22%	0.64%	0.31%	1.02%	0.00%	0.00%	0.00%

Exhibit PQH-8

Philadelphia Gas Works
Allocated Class COS Study — Fully Projected Future Test Year Ended August
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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

Notes:

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

Class	Use	Annual Average	Annual Average of Select Customer Groups						
			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

Notes:

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

Notes:

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

Notes:

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 Customer Groups						
Class	Use	Total Annual Sales	All Firm Customers	All Firm Customers Excluding AC	All Interruptible Customers	Bundled Firm Customers	Bundled Interruptible Customers	All Bundled 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			

Notes:

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

Notes:

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

Notes:

[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 by Base Class (\$) [B]	Write-Off FY 2016, \$ [C] [A] x [B]	FY 2016 % Write-Off [D]	Write-Off FY 2015 by Base Class (\$) [E]	Write-Off FY 2015, \$ [F] [A] x [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, \$ [K]	Average Write-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%	907,061	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%	907,061	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	Non-Heat												
Municipal	Heat												
PHA	GS												
PHA	Rate 8												
NGVS	Non-Heat												
Interruptible	Sales												
GTS/IT													
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%

Notes:

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	30 Days Accounts	60 Days Accounts	90 Days and Over	Current Accounts	30 Days Accounts	60 Days Accounts	90 Days and Over	Total Accounts
			Aging by Base Class, \$ [B]	Aging by Base Class, \$ [C]	Aging by Base Class, \$ [D]	Accounts Aging by Base Class, \$ [E]	Aging, \$ [F]	Aging, \$ [G]	Aging, \$ [H]	Accounts Aging, \$ [I]	Aging Over 60 Days Allocator, \$ [J]
							[A] x [B]	[A] x [C]	[A] x [D]	[A] x [E]	
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	Heat	0.13%	1,762,000	434,000	103,000	1,299,000	2,213	545	129	1,631	1,761
Municipal	Non-Heat										
Municipal	Heat										
PHA	GS										
PHA	Rate 8										
NGVS	Non-Heat										
Interruptible	Sales										
GTS/IT											
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

Notes:

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

Class	Use	Service Type	Average Base	Factor	Average Cost, \$	Average Number	Total, \$
			Cost, \$		[C]	of Customers	
			[A]	[B]	[A] x [B]	[D]	[E]
							[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

Line Size	Service Type	Total Cost	Quantity	Average Cost
1.25" and smaller-				
Replace	1	15,120,782	8,374	\$1,806
2 " and larger-				
Replace	2	757,265	90	\$8,414

Source: PGW

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

Class	Use	Meter Type	Base Meter Cost, \$		Factor	Meter Cost, \$		Customers	Total Cost, \$		Total Cost Excluding
			[A]	[B]		[C]	[D]		[E]	[F]	Interruptible & GTS/IT
						[B] x [C]			[D] x [E]		Customers, \$
											[G]
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	6,671			0
GTS/IT		4	4,669	1.0	4,669	425	1,984,321	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

Meter Size	Meter Type	Design	Typical Rate Class	Number	Cost Per Meter, \$		Total Cost per Meter, \$	Total Cost, \$
					Material	Labor		
L250	1		Residential	26,372	64	189	253	6,667,369
L425	1		Residential	324	171	189	360	116,582
L630	1	Diaphragm	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

Meter Type	Total Cost, \$	Total 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	Customer Average	Scrap/Special	AMR Distributed by	Allocated Meter
		Allocator	Allocator	Distributed by Tariff	Customer Average	Reading Costs, \$
		[A]	[B]	Revenue, \$	Allocator, \$	[E]
				[C]	[D]	
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 B	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

Notes:

The Account903 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 Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	PHA GS	PHA Rate B	NGVS Non-Heat	Interruptible Sales	GTS/IT
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 Programs - 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

Notes:

The Account908 allocator uses allocators from the CCROSS 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							
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	75	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 CHARGES									
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 Deliveries, mcf	[9]	15,404,769	1,274,098	1,284,618	1,828,755	3,319,718	7,697,581		
Proposed Delivery Charge, \$/mcf	[10]		426,654	888,733	1,626,025	3,294,748	7,980,513		
Current Delivery Charge, \$/mcf	[11]		2.9863	1.4454	1.1247	1.0076	0.9645		
Percent Change	[12]		1.88	0.91	0.71	0.63	0.61		
	[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	PHA	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]