

DELMARVA POWER & LIGHT COMPANY
BEFORE THE
DELAWARE PUBLIC SERVICE COMMISSION
GAS DIRECT TESTIMONY OF JAY C. ZIMINSKY
DOCKET NO. _____

1 **Q1. Please state your name and position.**

2 A1. My name is Jay C. Ziminsky. I am Director, Regulatory Strategy & Revenue
3 Policy, in the Regulatory Affairs Department of Pepco Holdings (PH). I am testifying
4 on behalf of Delmarva Power & Light Company (Delmarva Power or the Company).

5 **Q2. What are your responsibilities in your role as Director of Regulatory Strategy &**
6 **Revenue Policy?**

7 A2. I am responsible for the coordination of revenue requirement, cost allocation,
8 and rate determinations in Delaware, Maryland, New Jersey, and the District of
9 Columbia. In addition, I am responsible for coordinating and supporting regulatory
10 strategy, revenue policy, and various other regulatory compliance matters.

11 **Q3. Please state your educational background and professional experience.**

12 A3. I received a Bachelor of Science Degree in Business Administration with a
13 concentration in Accounting from Drexel University in 1988 and a Masters in
14 Business Administration, with a concentration in Finance, from the University of
15 Delaware in 1996. I earned my Certified Public Accountant certification in the State
16 of Pennsylvania in 1988.

17 In 1988, I joined Price Waterhouse as a Tax Associate. In 1991, I joined
18 Delmarva as a Staff Accountant in the General Accounting section of the Controller's
19 Department. In 1994, I joined the Management Information Process Redesign team
20 as a Senior Accountant. In 1995, I joined the Conectiv Enterprises Business &

1 Financial Management team as a Senior Financial Analyst. In 1996, I was promoted
2 to Finance & Accounting Manager of Conectiv Communications, where I was later
3 promoted to Finance & Accounting Director (in 1999) and Vice President – Finance
4 (in 2000). In 2002, I joined the PH Treasury Department as Finance Manager. In
5 2006, I joined the PH Regulatory Department and was later promoted to Manager of
6 Revenue Requirements in October 2008, where my responsibilities included the
7 coordination of revenue requirement determinations in New Jersey, Delaware and
8 Maryland as well as coordinating various other regulatory compliance matters. With
9 the consummation of the merger between Pepco Holdings, Inc and Exelon, I was
10 promoted to my current position in April 2016.

11 **Q4. What is the purpose of your Direct Testimony?**

12 A4. The purpose of my Direct Testimony is to present and explain the basis for the
13 development of the Company's Delaware gas distribution-related revenue
14 requirement request. My testimony will present the separation of Delaware system
15 gas costs into a distribution component. I also provide the per book Earnings and Rate
16 Base for use in this filing along with the quantification and support of certain
17 adjustments. I summarize the adjustments being proposed by all the witnesses as well
18 as the revenue requirement request of the Company. I sponsor certain adjustments
19 which are both described in my testimony and have supporting detail that can be
20 found in Schedules (JCZ) 4 – 27, which accompany this filing. I am also sponsoring
21 certain Minimum Filing Requirements (MFR). This testimony and the schedules,
22 workpapers, and the MFR were prepared under my direction or supervision. The

1 source documents for my testimony are Company records, public documents, and my
2 personal knowledge and experience.

3 **Filing Requirements**

4 **Q5. What MFR are you sponsoring?**

5 A5. I am sponsoring the following filing requirements for Gas:

6	Schedule A	Period Definitions
7	Schedule C	Elements of the Increase & Items that
8		Depart from Last Decision
9		
10	Schedule 1	Financial Summary
11	Schedule 2	Rate Base Summary
12	Schedule 2A	Used and Useful Utility Plant
13	Schedule 2B	Intangible Assets
14	Schedule 2C	Accumulated Depreciation & Amortization,
15		and Customer Advances
16		
17	Schedule 2D	Accumulated Deferred Income Taxes &
18		Investment Tax Credit
19		
20	Schedule 2E	Materials and Supplies
21	Schedule 2F	Other Elements of Property and CWIP
22	Schedule 3	Summary of Net Operating Income
23	Schedule 3A, Page 1	Revenues
24	Schedule 3B	Operating Expenses
25	Schedule 3C	Payroll Costs
26	Schedule 3D	Executive Compensation
27	Schedule 3E	Sales Promotion and Advertising
28	Schedule 3F	Contributions

1	Schedule 3G	Association Dues
2	Schedule 3H	Rate Case Expense
3	Schedule 3I	Income Taxes and Provisions
4	Schedule 3J	Federal and State Income Taxes
5	Schedule 3K	Deferred Federal and State Income Taxes
6	Schedule 3L	Investment Tax Credit
7	Schedule 3M	Other Taxes
8	Schedule 3O	Other Income
9	Schedule 5	Revenue Conversion Factor

10 **Q6. What are the test year and the test period presented in this filing?**

11 A6. The test year, which is used for cost allocation purposes, and the test period,
12 which is used for the overall revenue requirement development, is the actual twelve
13 months data ending December 2015.

14 **Q7. Is this an appropriate test period?**

15 A7. Yes. In the absence of the use of a fully forecasted test period, a test period
16 with ratemaking adjustments represents a reasonable time period from which rates
17 can be established for the rate effective period. For this filing, the rate effective period
18 represents the period from January 2017 through December 2017. With the
19 adjustments presented in this filing, this time period provides a matching of revenues,
20 expenses and rate base consistent with Commission regulations and, in the absence of
21 a fully forecasted test period, represents a reasonable basis for establishing the
22 Company's revenue requirements for the rate effective period.

1 **Q8. Have you prepared schedules that summarize the Company's rate increase?**

2 A8. Yes. Schedule (JCZ)-1 presents the system gas and Delaware gas distribution
3 unadjusted rate base and earnings. Schedule (JCZ)-2, Page 1 shows the fully adjusted
4 Delaware gas distribution rate of return of only 3.73%, which translates to a return on
5 equity of only 3.60% for the test period ending December 2015. Also listed on (JCZ)-
6 2, Page 1 is the witness that discusses each adjustment.

7 Schedule (JCZ)-2, Page 2 provides the calculation of the increase in Delaware
8 gas distribution revenues necessary to earn the 7.19% rate of return supported by the
9 Direct Testimony of Company Witness McGowan. These schedules support an
10 increase of \$21,475,979. The impact of these proposed revenue increases on gas
11 customer rates is discussed in the Direct Testimony of Company Witness
12 Santacecilia. Schedule (JCZ)-3 presents the total gas system and Delaware gas
13 distribution cash working capital. Schedules (JCZ)-4 through (JCZ)-27 present the
14 proposed gas ratemaking adjustments in this filing.

15 **Q9. Please describe the development of the gas per books rate base and earnings.**

16 A9. The rate base for the test year and test period is comprised of average balances
17 and is summarized on Schedule (JCZ)-1. Earnings for the test year and test period are
18 also summarized on Schedule (JCZ)-1.

19 The source of the data for the test year and test period consists of the
20 Company's actual books and records provided. The forecasted data has been similarly
21 assembled and organized to provide the monthly data for the parties in this
22 proceeding. Detail for the test year and test period can be found in the workpapers
23 contained in Book 1 that accompanies the Company's Application.

1 Earnings include Operating Revenues less Operating Expense and Interest on
2 Customer Deposits, as shown on Schedule (JCZ)-1. A number of pre-cost study
3 adjustments have been made to the books to allow the resulting cost of service returns
4 by class to be representative for distribution rate design purposes. As discussed in
5 Company Witness Santacecilia's Direct Testimony, the basis for designing rates is the
6 class returns resulting from the cost of service. The pre-cost study earnings
7 adjustments are detailed in the workpapers contained in Book 1.

8 **Q10. Have pre-cost study adjustments been made to the per books rate base and**
9 **earnings for purposes of calculating those items on a distribution basis?**

10 A10. Yes. The following pre-cost study adjustments are supported by Company
11 Witness Santacecilia:

- 12 • Removal of the effect of the Environmental Fund Rate Revenues;
- 13
- 14 • Maximum Daily Quantity (MDQ) Annualization Adjustment;
- 15 • Weather Normalization Adjustment;
- 16 • Removal of the effects of Utility Tax;
- 17 • Bill Frequency Adjustment;
- 18 • Large Volume Gas Sales Service (LVG) Adjustment;
- 19 • Balancing Volume Adjustment;
- 20 • Removal of the effect of Gas Cost Recovery Fuel Revenues
- 21 • Annualized Billing System Miscellaneous Adjustment; and

22 I support the following pre-cost adjustments:

- 23 • Removal of Construction Work in Progress (CWIP);
- 24 • Removal of Environmental Fund Rate Expenses;

- 1 • Removal of the effect of Gas Cost Recovery Fuel Expenses;
- 2 • Removal of the effect of Unbilled Revenues;
- 3 • Removal of Gas Cost Rate Margin Sharing; and
- 4 • Restatement of Federal and State Deferred Income Taxes.

5
6 The per book rate base is detailed by component on Schedule (JCZ)-1.
7 Additions to rate base are included as they represent investment in facilities used to
8 serve the Company's customers as well as investor-supplied working capital
9 necessary for the Company's day-to-day operations. Certain items are deducted from
10 rate base as they represent funds supplied by customers (or at least not investor-
11 provided). Rate base includes Net Plant, Materials and Supplies and Working
12 Capital, less Accumulated Deferred Income Taxes, Unamortized Investment Tax
13 Credits, Customer Advances and Customer Deposits.

14 **Q11. Was a lead/lag study prepared by the Company to determine the cash working**
15 **capital requirement in its current filing?**

16 A11. Yes. The results of the lead/lag study are reflected in Schedule (JCZ)-3. The
17 total per books cash working capital requirement is an increase to rate base of
18 \$11,385,769.

19 **Q12. What was the time period used for preparing the gas lead/lag study?**

20 A12. All transactions used in the preparation of the lead/lag study were from 2014
21 for revenues and disbursements.

1 **Q13. Have the factors developed in the lead/lag study been applied to the test period**
2 **results of operations?**

3 A13. Yes. The cash working capital lag factors were applied to the test period
4 results of operations.

5 **Q14. Please summarize the Company's overall revenue requirement.**

6 A14. Schedule (JCZ)-2, page 1, provides a listing of each adjustment supported by
7 the Company. Schedule (JCZ)-2, page 2, displays the calculation of the Company's
8 revenue requirement of \$21,475,979. This calculation includes the effect of all of the
9 pro-forma adjustments to the test period level of earnings and rate base and uses
10 Company Witness McGowan's recommended rate of return of 7.19%. Schedule C of
11 the MFR provides detail as to the drivers of the overall revenue requirement.

12 **Proforma Adjustments**

13 **Q15. Please list the pro forma adjustments that you are sponsoring in this proceeding.**

14 A15. The pro forma adjustments that I am sponsoring are as follows:

- 15 • Adjustment No. 1 – Normalize Regulatory Commission Expense;
- 16 • Adjustment No. 2 – Normalize Injuries and Damages Expense;
- 17 • Adjustment No. 3 – Normalize Uncollectible Expense;
- 18 • Adjustment No. 4 – Reflect price changes associated with the Company's
19 Wage and Federal Insurance Contributions Act (FICA) Expense;
- 20 • Adjustment No. 5 – Reflect Proforma Benefits Expense;
- 21 • Adjustment No. 6 – Remove Executive Incentive Compensation Expense;
- 22 • Adjustment No. 7 – Remove Certain Executive Compensation Expense;
- 23 • Adjustment No. 8 – Remove Employee Association Expense;

- 1 • Adjustment No. 9 – Reflect Interface Management Unit (IMU) Battery
2 Replacement Expenses;
- 3 • Adjustment No. 10 – Reflect Advanced Metering Infrastructure (AMI)
4 Regulatory Asset Residuals;
- 5 • Adjustment No. 11 – Annualize September 2015 AMI Phase-In Revenue;
- 6 • Adjustment No. 12 – Annualize Test Period Reliability Closings;
- 7 • Adjustment No. 13 – Reflect Actual and Forecasted Reliability Plant Closings
8 from January 2016 through September 2016;
- 9 • Adjustment No. 14 – Reflect Forecasted Reliability Plant Closings from
10 October 2016 through December 2016;
- 11 • Adjustment No. 15 – Reflect Forecasted Reliability Plant Closings of
12 December 2016 Construction Work in Progress (CWIP) from January 2017
13 through June 2017;
- 14 • Adjustment No. 16 – Reflected Forecasted Experimental Station-Related Plant
15 Closing;
- 16 • Adjustment No. 17 – Reflect the Effect of Proposed Depreciation Rates that
17 Company Witness Spanos Supports;
- 18 • Adjustment No. 18 – Amortize Actual Refinancing Transactions;
- 19 • Adjustment No. 19 – Remove Bloom Energy Incremental Rate Base;
- 20 • Adjustment No. 20 – Normalize Relocation Expense;
- 21 • Adjustment No. 21 – Remove Post-1980 (ITC) Investment Tax Credit
22 Amortization;
- 23 • Adjustment No. 22 – Recover Credit Facilities Expense;

- 1 • Adjustment No. 23 – Proforma Pepco Holdings and Exelon merger synergies
2 and Amortize Costs to Achieve; and
- 3 • Adjustments No. 24 and No. 25 – Interest Synchronization and Cash Working
4 Capital (CWC) for the Proforma Adjustments.

5 **Q16. Why are you making these adjustments?**

6 A16. These adjustments are being made to establish a level of earnings and rate
7 base more representative of the rate effective period as a basis for providing just and
8 reasonable rates. Many of these adjustments reflect previously approved ratemaking
9 treatment by the Commission. Other adjustments have been made to assure that the
10 rate effective period reflects a matching of all elements of the ratemaking formula for
11 reasonably known and measurable changes. Workpapers supporting each of these
12 adjustments are included in Book 1 of this filing.

13 **Q17. Please describe Adjustment No. 1, which restates regulatory commission**
14 **expense.**

15 A17. Consistent with the treatment both approved in Docket Nos. 94-22, 03-127,
16 05-304, 09-414, and 13-115 as well as proposed in Docket Nos. 10-237 and 12-546,
17 the amount expensed in the test period was adjusted for two items. The first is to
18 normalize the test period level of expense using a three-year average. The second
19 item is to adjust the test period level of expense to reflect the cost of this filing, which
20 includes the costs of Staff, amortized over a three-year period. This adjustment
21 results in a \$7,620 increase to test period earnings and is detailed on Schedule (JCZ)-
22 4.

1 **Q18. Please describe Adjustment No. 2, which normalizes injuries and damages**
2 **expense.**

3 A18. Consistent with the treatment both approved in Docket Nos. 03-127, 05-304,
4 09-414, and 13-115 as well as proposed in Docket Nos. 10-237 and 12-546, I am
5 including an adjustment to normalize Injuries and Damages Expense using a three
6 year period. A normalized expense level in the cost of service mitigates the year-to-
7 year expense volatility, which could occur and subsequently be factored into new
8 base rates depending on the test period used. This adjustment will result in a \$25,656
9 increase to test period earnings and is detailed on Schedule (JCZ) -5.

10 **Q19. Please describe Adjustment No. 3, which normalizes uncollectible expense.**

11 A19. Consistent with the treatment both approved in Docket Nos. 03-127, 05-304,
12 09-414, and 13-115 as well as proposed in Docket Nos. 10-237 and 12-546, I have
13 normalized the Company's test period level of uncollectible expense using a three-
14 year average of this expense. By normalizing this expense, year-to-year expense
15 volatility is mitigated. This adjustment detailed on Schedule (JCZ)-6 and results in a
16 \$503,063 increase to test period earnings.

17 **Q20. Please describe Adjustment No. 4, which reflects the Company's proposed wage**
18 **and FICA expense.**

19 A20. Consistent with the treatment both approved in Docket Nos. 94-22, 03-127,
20 05-304, 09-414, and 13-115 as well as proposed in Docket Nos. 10-237 and 12-546,
21 the Company's test period wage and FICA levels of expense were adjusted for the
22 known price changes required to be made to be reflective of the rate effective period.
23 These include:

- 1 • the actual wage increase of 2.50% for International Brotherhood of
- 2 Electrical Workers (IBEW) Local 1238 effective in February 2015 for 1
- 3 month,
- 4 • the actual non-union wage increase of 3.00% effective March 2015 for 2
- 5 months,
- 6 • the actual wage increase of 3.00% for IBEW Local 1238 effective in
- 7 February 2016 for 12 months,
- 8 • the actual non-union wage increase of 2.40% effective March 2016 for 12
- 9 months,
- 10 • the contractual wage increase of 3.00% for IBEW Local 1238 effective in
- 11 February 2017 for 11 months, and
- 12 • an estimated non-union wage increase of 2.40% effective March 2017 for
- 13 10 months.

14 These wage increases have been applied to the Company's test period salaries
15 and wages to be reflective of the rate effective period, January 2017 through
16 December 2017. Updates to estimated information will be provided during the course
17 of the proceeding. This adjustment is detailed on Schedule (JCZ)-7 and reflects a
18 decrease of \$603,036 to test period earnings.

19 **Q21. Please describe Adjustment No. 5, which reflects price changes related to the**
20 **Company's employee medical, dental and vision benefits program.**

21 A21. This adjustment recognizes the increases in employee medical, vision and
22 dental expenses expected in the rate effective period based on historical costs increase
23 trends over the past three years. This method of benefit cost adjustment is consistent

1 with the Company's ratemaking treatment of similar costs by the Maryland Public
2 Service Commission. As shown in Schedule (JCZ)-8, the adjustment reflects a
3 \$100,480 decrease to test period earnings.

4 **Q22. Please describe Adjustment No. 6, which removes executive incentive**
5 **compensation expense.**

6 A22. This adjustment removes test period level of executive incentive expense
7 associated with the Executive Incentive Compensation Plan (EICP) and the Long-
8 Term Incentive Plan (LTIP) of the top five PHI executives as well as the EICP and
9 LTIP expense related to financial goals for other executives. The Company believes
10 these expenses should be recoverable as these "compensation at risk" payments are an
11 important component of the Company's total executive compensation and are likely
12 to continue to be so in the future. As such, although the Company is not seeking
13 recovery of these costs in this filing, the Company reserves the right to seek recovery
14 of these costs in future rate case filings. As displayed on Schedule (JCZ)-9, the
15 Company is increasing test period earnings by \$430,846.

16 **Q23. Please describe Adjustment No. 7, which removes certain executive**
17 **compensation.**

18 A23. Consistent with treatment both approved in Docket Nos. 09-414 and 13-115 as
19 well as proposed in Docket No. 12-546, this adjustment removes the test level period
20 of expense associated with certain executive compensation. These forms of
21 compensation are shown in Schedule (JCZ)-10. As displayed in that same schedule,
22 the Company is increasing test period earnings by \$4,547.

1 **Q24. Please describe Adjustment No. 8, which removes employee association expense.**

2 A24. Consistent with treatment both approved in Docket Nos. 94-22, 03-127, 05-
3 304, 09-414, and 13-115 as well as proposed in Docket Nos. 10-237 and 12-546, the
4 amount charged to expense for support of the Employees' Association was removed
5 for ratemaking purposes. This adjustment is detailed on Schedule (JCZ)-11 and
6 results in a \$16,729 increase to test period earnings.

7 **Q25. Please describe Adjustment No. 9, which reflects the incremental expenses**
8 **related to Gas IMU Battery Replacement.**

9 A25. This adjustment reflects the incremental expenses resulting from the
10 replacement of IMU batteries. As Company Witness Collacchi describes in his Direct
11 Testimony, this two-year project entails the installation of replacement IMU batteries
12 due to a higher-than-normal failure rate of the original batteries. The battery
13 manufacturer, Silver Spring Network, provided free replacement batteries; however,
14 the Company will pay for the installation labor. The expenses in this adjustment
15 represent only the incremental expenses related to the battery replacement project
16 with the majority of expenses forecasted to be paid to Scope Services for installation
17 labor. As shown on Schedule (JCZ)-12, this adjustment decreases test period earnings
18 by \$929,183.

19 **Q26. Please describe Adjustment No. 10, which reflects amortization of AMI regulatory**
20 **asset residual.**

21 A26. This adjustment addresses a residual amount related to regulatory asset
22 activity after the filing date of the final Gas AMI regulatory phase-in recovery filing.
23 The residual relates to returns accrued on Gas AMI regulatory asset balances used for

1 the final phase-in filings until the time at which they were included in base rates.
2 During this transitional period, the regulatory asset accrued returns but needed a
3 mechanism to recover those return costs, which is being done in this filing. The
4 transitional period results from the Gas AMI regulatory asset having its second and
5 final phase-in filing's cut-off date of April 30, 2015 and that filing's rate effective
6 date of September 14, 2015. In the months between those two dates, the Gas AMI
7 regulatory asset still accrued a return pending its overall cost recovery that was not
8 included in the final phase-in filing. The total accrued returns proposed for recovery
9 is \$523,113.

10 Given the nature and amounts of this residual, the Company proposes two-
11 year amortization of these costs. Schedule (JCZ)-13 summarizes this adjustment,
12 which results in a \$86,747 decrease to test period operating income and a \$279,396
13 increase to rate base.

14 **Q27. Please describe Adjustment No. 11, which preforms the AMI September 2015**
15 **phase-in.**

16 A27. This adjustment reflects a full year's revenue and amortization of the final
17 phase-in of the Gas AMI Regulatory Asset, which was approved for recovery and
18 amortization beginning in September 2015. Given that the test year reflects only three
19 and one half months of associated revenue and amortization, this adjustment adds an
20 additional eight and one half months amortization to accurately reflect the level of
21 amortization associated with this regulatory asset that the Company will recognize
22 during the rate effective period. This adjustment is shown on Schedule (JCZ)-14 and
23 results in a \$354,412 increase to test period earnings.

1 **Q28. Please describe Adjustment No. 12, which reflects the annualization of test**
2 **period reliability plant project closings.**

3 A28. This adjustment annualizes the effect that were added to Plant in Service
4 during the test period. This adjustment reflects in plant in service the full value of
5 reliability projects added to plant in service and removes actual retirements from both
6 plant in service and accumulated depreciation. In addition, this adjustment annualizes
7 the associated depreciation expense. The Company has also accounted for its current
8 Net Operating Loss Carryforward tax position, which results in the deferred income
9 tax impact of this and other similar rate base adjustments being zero.

10 The test period annualization ratemaking treatment described above mirrors
11 the Commission-approved ratemaking for post-test period reliability closings, so this
12 adjustment ensures test period reliability plant closings are consistently treated as
13 post-test period reliability plant closings. The cost of producing non-incremental
14 revenue reliability projects that are in service (prior to the beginning of the rate
15 effective period) and providing value to customer should be included in cost of
16 service. As a result of this adjustment, cost of service reflects an appropriate matching
17 of benefits that customers receive to the cost of providing reliable service. As
18 reflected on Schedule (JCZ)-15, this adjustment decreases test period earnings by
19 \$264,187 and increases rate base by \$11,934,563.

1 Q29. Please describe Adjustment No. 13, which reflects proforma actual and
2 forecasted reliability plant project closings from January 2016 through
3 September 2016.

4 A29. Consistent with similar ratemaking treatment both approved by the
5 Commission in Docket Nos. 05-304, 09-414 and 13-115 as well as proposed in
6 Docket Nos. 10-237 and 12-546, this adjustment reflects the annualization of
7 reliability plant added to Plant in Service from January 2016 through September 2016
8 and for which actual data will be made available by or before the evidentiary
9 hearings. Similar to Adjustment No. 12, this adjustment reflects in plant in service the
10 full value of projects closed and removes actual retirements from both plant in service
11 and accumulated depreciation. These reliability plant additions should be included in
12 rate base to properly synchronize the value that customers will realize during the rate
13 effective period to the amount included in rates. As previously mentioned, the
14 Commission approved this concept in its decision in Order No. 8011 relating to
15 Docket No. 8011, when it stated:

16 *60. Discussion. We conclude that under the circumstances presented in this case, both the*
17 *April-July 2009 and August-December 2009 reliability plant should be included in rate base.*
18 *As previously discussed, we reject the DPA's strict test period construction. We agree with*
19 *the Company's position that the August 2009 – December 2009 reliability closings are no*
20 *different from the April 2009 – July 2009 closings. We agree with Delmarva that these costs*
21 *are known and measurable, and that they are necessary to make the test period more*
22 *reflective of the period during which the rates approved in this case will be in effect. See In re*
23 *Delmarva Power & Light Company, PSC Docket No. 91-20, 1992 Del. PSC LEXIS 15, Order*
24 *No. 3389 (Del. PSC March 31, 1992) at 34. We are also persuaded that these plant additions*

1 *are necessary to preserve the reliable operation of the distribution system and are not being*
2 *made to serve future customers. While we note that the test period is there for a reason, we*
3 *believe it is appropriate to include these costs in rate base based on the evidence presented.*
4 *(Unanimous).*

5 I have included actual reliability plant closings from January 2016 through
6 March 2016 and forecasted reliability plant closings from April 2016 through
7 September 2016. This adjustment also reflects the annualization of any forecasted
8 retirements to plant associated with this period. This adjustment is detailed on
9 Schedule (JCZ)-16 and results in a decrease to test period earnings of \$191,151 and
10 an increase to test period rate base of \$11,763,869.

11 **Q30. Please describe Adjustment No. 14, which reflects proforma forecasted**
12 **reliability plant project closings from October 2016 through December 2016.**

13 A30. This adjustment reflects the October 2016 through December 2016 forecasted
14 reliability plant closings, relating to plant closed after the evidentiary hearings and
15 prior to the start of the rate effective period. These non-revenue producing plant
16 closings will enhance and maintain system reliability and will benefit customers
17 during the rate effective period. This adjustment is detailed on Schedule (JCZ)-17 and
18 results in a decrease to test period earnings of \$58,642 and an increase to test period
19 rate base of \$3,508,633.

20 **Q31. Please describe Adjustment No. 15, which reflects proforma forecasted**
21 **reliability plant project closings of December 2016 CWIP from January 2017**
22 **through June 2017.**

23 A31. This adjustment reflects the January 2017 through June 2017 forecasted
24 reliability plant closings related to December 2016 CWIP, which consists of costs

1 incurred prior to the start of the rate effective period. These non-revenue producing
2 plant closings will enhance and maintain system reliability and will benefit customers
3 during the rate effective period. This adjustment is detailed on Schedule (JCZ)-18 and
4 results in a decrease to test period earnings of \$120,933 and an increase to test period
5 rate base of \$7,186,438.

6 **Q32. Please describe Adjustment No. 16, which reflects the effect of the forecasted**
7 **Experimental Station-Related plant closing;**

8 A32. This adjustment reflects the forecasted plant closing related to the DuPont
9 Experimental Station conversion from oil to natural gas. This post test period
10 conversion occurred in March 2016 and the annualized revenue impact is included in
11 Company Witness Santacecilia's pre-cost study MDQ Annualization adjustment. To
12 ensure proper matching, this adjustment reflects the specific plant closing related to
13 this revenue stream. This adjustment is detailed on Schedule (JCZ)-19 and results in a
14 decrease to test period earnings of \$69,296 and an increase to test period rate base of
15 \$5,941,616.

16 **Q33. Please describe Adjustment No. 17, which reflects the effect of the proposed**
17 **depreciation rates supported by Company Witness Spanos.**

18 A33. I have included in this filing the effect of the new depreciation rates proposed
19 by Company Witness Spanos using Delaware Gas Distribution assigned or allocated
20 depreciable plant. This adjustment is detailed on Schedule (JCZ)-20 resulting in a
21 \$2,676,050 decrease to test period earnings.

1 **Q34. Please describe Adjustment No. 18, which amortizes actual refinancing**
2 **transactions.**

3 A34. Consistent with the approved ratemaking treatment that has been both
4 approved in prior Commission decisions, in Docket No. 86-24 through Docket No.
5 13-115, as well as proposed in Docket Nos. 10-237 and 12-546, I have included in
6 this filing the earnings and rate base treatment of refinancings that were allocated to
7 the gas business. Lower cost rates in the Company's capital structure resulting from
8 the Company's refinancings provide a benefit to customers. This adjustment is
9 detailed on Schedule (JCZ)-21 and reflects a \$123,060 decrease to test period
10 earnings and an \$880,386 increase to test period rate base.

11 **Q35. Please describe Adjustment No. 19, which removes Bloom Energy incremental**
12 **rate base and related depreciation expense.**

13 A35. Consistent with the ratemaking proposed in Docket No. 12-546, this
14 adjustment removes incremental rate base and depreciation expense related to Bloom
15 Energy at its Brookside and Red Lion facilities as Bloom Energy has its own tariff
16 which specifically recovers the cost of these items. This adjustment is detailed on
17 Schedule (JCZ)-22 and results in an increase to test period earnings of \$7,500 and a
18 decrease to test period rate base of \$555,276.

19 **Q36. Please describe Adjustment No. 20, which normalizes relocation expense.**

20 A36. Consistent with the treatment approved in Docket No. 13-115, test period
21 relocation expense is normalized due to year-to-year fluctuations in expense levels. A
22 normalized expense level, based on a three year average, represents a more

1 reasonable level of expense for the rate effective period. As displayed on Schedule
2 (JCZ)-23, results in an \$8,417 decrease to test period earnings.

3 **Q37. Please describe Adjustment No. 21, which removes Post-1980 ITC amortization.**

4 A37. Consistent with the ratemaking treatment both approved in previous cases
5 including the most recent proceeding, Docket No. 13-115 as well as proposed in
6 Docket Nos. 10-237 and 12-546, this adjustment removes post-1980 vintage ITC
7 amortizations. This adjustment reflects the requirements of the Economic Recovery
8 Tax Act of 1981 (ERTA) on post-1980 vintage projects for rate case purposes. The
9 Company has been amortizing ITC on a property service life basis. Under ERTA,
10 Delmarva is an Option One Company for ratemaking purposes for post-1980
11 vintages. The related ratemaking treatment is to deduct the post-1980 accumulated
12 unamortized balance from rate base, and at the same time, not include the related
13 post-1980 vintage amortizations as a reduction of operating expenses. This
14 adjustment is detailed on Schedule (JCZ)-24 as a \$41,228 decrease to test period
15 earnings.

16 **Q38. Please describe Adjustment No. 22, which recovers credit facilities expense.**

17 A38. Consistent with ratemaking treatment approved in the Company's filing in
18 Docket No. 09-414, this adjustment reflects the Company's cost related to the PHI
19 credit facility. PHI's credit facility is vital for serving the day-to-day cash needs of its
20 companies, such as Delmarva. These costs are recorded as interest expense for
21 financial reporting purposes of the Company; however, they are not reflected in the
22 cost of capital for ratemaking purposes and thus would not otherwise be recovered.
23 On August 1, 2013, PHI renewed its credit facility for a five-year term. As shown in

1 Schedule (JCZ)-25, the costs related to the current credit facility are reflected and the
2 related adjustment results in a \$76,223 decrease to test period earnings and a
3 \$138,316 increase to test period rate base.

4 **Q39. In Docket No. 13-115, did the Commission approve a different method of credit
5 facility cost recovery than the one you are proposing in this filing?**

6 A39. Yes. The approved method increases of the short-term debt cost rate used in
7 the Company's Electric Allowance for Funds Used During Construction. Company
8 Witness McGowan provides additional details related to unintended consequences of
9 the currently-approved credit facility ratemaking in his Direct Testimony.

10 **Q40. Please describe Adjustment No. 23, which adjusts for forecasted Pepco Holdings
11 and Exelon merger synergies and amortizes the costs to achieve those synergies.**

12 A40. This adjustment reflects ratemaking related to the March 24, 2016 merger of
13 Pepco Holdings and Exelon Corporation in Docket No. 14-193 as discussed by
14 Company Witness McGowan in his Direct Testimony. For this adjustment, cost of
15 service is adjusted for both the first year of forecasted merger synergies as well as a 5
16 year amortization of pre-closing and first year costs to achieve those merger
17 synergies. The unamortized costs to achieve are proposed to be included in rate base
18 and earn the Company's overall rate of return. This adjustment is shown in Schedule
19 (JCZ)-26 and results in a \$313,859 increase to test period earnings and a \$1,726,224
20 increase to test period rate base.

21 **Q41. Please describe the Interest Synchronization and Cash Working Capital
22 Adjustments that you support in this proceeding, Adjustments No. 24 and 25.**

23 A41. This adjustment, shown on Schedule (JCZ)-27, synchronizes the interest

1 expense utilized in the per books income tax calculation with the adjusted rate base
2 and the tax deductible component included in the cost of capital. Schedule (JCZ)-27
3 also displays the change in cash working capital associated with the proforma
4 adjustments.

5 **Q42. Can you summarize the adjustments that are included in this filing?**

6 A42. Yes, I can. Schedule (JCZ)-2, Page 1 displays all of the proforma adjustments
7 included in this filing and the earnings and rate base impact.

8 **Q43. Please summarize the Company's overall revenue deficiency.**

9 A43. Schedule (JCZ)-2, Page 2 displays the calculation of the Company's overall
10 revenue deficiency of \$21,475,979. This calculation includes the effect of all of the
11 proforma adjustments to the test period level of earnings and rate base and uses the
12 Direct Testimony of Company Witness McGowan's supplied rate of return of 7.19%.

13 **Q44. Does this conclude your Direct Testimony?**

14 A44. Yes, it does.

Delmarva Power & Light Company
Delaware Gas Rate of Return
12 Months Ending December 31, 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>Per Books System Gas</u>	(4) <u>Pre-Cost Study Adjustments</u>	(5) <u>Adjusted System Gas</u>
1	Rate Base			
2	Electric Plant in Service	\$ 560,133,349	\$ -	\$ 560,133,349
3	Less: Depreciation Reserve	\$ 225,331,776	\$ -	\$ 225,331,776
4	Net Plant in Service	\$ 334,801,573	\$ -	\$ 334,801,573
5				
6	CWIP	\$ 11,704,838	\$ (11,704,838)	\$ -
7	Working Capital	\$ 11,385,769	\$ -	\$ 11,385,769
8	Plant Materials & Supplies	\$ 8,441,780	\$ -	\$ 8,441,780
9	Prepaid Balances	\$ 20,723,075	\$ -	\$ 20,723,075
10	Deferred Federal and State Tax Balance	\$ (52,034,701)	\$ -	\$ (52,034,701)
11	Deferred Investment Tax Credit	\$ (357,595)	\$ -	\$ (357,595)
12	Customer Deposits	\$ (3,118,065)	\$ -	\$ (3,118,065)
13	Customer Advances	\$ (168,748)	\$ -	\$ (168,748)
14				
15	Total Rate Base	\$ 331,377,927	\$ (11,704,838)	\$ 319,673,089
16				
17	Earnings			
18	Operating Revenues	\$ 163,895,015	\$ (77,217,035)	\$ 86,677,980
19				
20	O & M Expense	\$ 121,438,416	\$ (79,431,465)	\$ 42,006,951
21	Depreciation and Amortization Expense	\$ 15,385,870	\$ (247,412)	\$ 15,138,458
22	Taxes Other than Income Taxes	\$ 8,164,100	\$ (2,224,281)	\$ 5,939,818
23	Deferred FIT Expense	\$ 6,783,779	\$ -	\$ 6,783,779
24	Deferred SIT Expense	\$ 1,846,937	\$ -	\$ 1,846,937
25	Net ITC Adjustment	\$ (46,826)	\$ -	\$ (46,826)
26	Interest on Customer Deposits	\$ 3,414	\$ -	\$ 3,414
27	State Income Tax	\$ (806,795)	\$ 407,693	\$ (399,103)
28	Federal Income Tax	\$ (2,963,350)	\$ 1,497,451	\$ (1,465,900)
29	Total Operating Expenses	\$ 149,805,543	\$ (79,998,015)	\$ 69,807,528
30				
31	Operating Income	\$ 14,089,471	\$ 2,780,980	\$ 16,870,452
32				
33	AFUDC	\$ 156,243	\$ (156,243)	\$ -
34				
35	Earnings	\$ 14,245,715	\$ 2,624,737	\$ 16,870,452

(2)	(3)	(4)	(5)	(6)	(7)
Item	Witness	Earnings	Rate Base	ROR	ROE
Per Books - 12 months ending December 31, 2015	Ziminsky	\$16,870,452	\$319,673,089	5.28%	6.73%
Adjustments					
1 Normalize Regulatory Commission Expense	Ziminsky	\$7,620	\$0		
2 Normalize Injuries and Damages Expense	Ziminsky	\$25,656	\$0		
3 Normalize Uncollectible Expense	Ziminsky	\$503,063	\$0		
4 Wage and FICA Expense Adjustment	Ziminsky	(\$603,036)	\$0		
5 Reflect Proforma Benefits Expense	Ziminsky	(\$100,480)	\$0		
6 Remove Executive Incentive Compensation Expense	Ziminsky / McGowan	\$430,846	\$0		
7 Remove Certain Executive Compensation Expense	Ziminsky	\$4,547	\$0		
8 Remove Employee Association Expense	Ziminsky	\$16,729	\$0		
9 Reflect IMU Battery Replacement Expense	Ziminsky / Collacchi	(\$929,183)	\$0		
10 Reflect AMI Regulatory Asset Residuals	Ziminsky	(\$86,747)	\$279,396		
11 Annualize September 2015 AMI Phase-In	Ziminsky	\$354,412	\$0		
12 Annualize Test Period Reliability Closings	Ziminsky / Collacchi	(\$264,187)	\$11,934,563		
13 Reflect Actual & Forecasted Reliability Closings January 2016 - September 2016	Ziminsky / Collacchi	(\$191,151)	\$11,763,869		
14 Reflect Forecasted Reliability Closings October 2016 - December 2016	Ziminsky / Collacchi	(\$58,642)	\$3,508,633		
15 Reflect Forecasted Reliability Closings of December 2016 CWIP	Ziminsky / Collacchi	(\$120,933)	\$7,186,438		
16 Reflect Forecasted Experimental Station Related Plant Closing	Ziminsky / Santacecilia	(\$69,296)	\$5,941,616		
17 Reflect Proposed Depreciation Rates	Ziminsky / Spanos	(\$2,676,050)	\$0		
18 Amortization of Refinancings	Ziminsky	(\$123,060)	\$880,386		
19 Remove Bloom Energy Incremental Rate Base	Ziminsky	\$7,500	(\$555,276)		
20 Normalize Relocation Expense	Ziminsky	(\$8,417)	\$0		
21 Remove Post 1980 ITC Amortization	Ziminsky	(\$41,228)	\$0		
22 Recover Credit Facilities Expense	Ziminsky / McGowan	(\$76,223)	\$138,316		
23 Proforma Merger Synergies and Amortize Costs To Achieve	Ziminsky / McGowan	\$313,859	\$1,726,224		
24 Interest Synchronization	Ziminsky	\$336,050	\$0		
25 Cash Working Capital	Ziminsky	\$0	(\$100,122)		
Adjusted Test Period		\$13,522,102	\$362,377,132	3.73%	3.60%

Delmarva Power & Light Company
Delaware Gas
12 Months Ending December 2015 Test Period
Determination of Revenue Requirements

<u>(1)</u> <u>Line</u> <u>No.</u>	<u>(2)</u> <u>Item</u>	<u>(3)</u> <u>Detail</u>
1	Adjusted Net Rate Base	\$ 362,377,132
2	Required Rate of Return	7.19%
3	Required Operating Income	<u>\$ 26,054,916</u>
4	Pro Forma Operating Income	<u>\$ 13,522,102</u>
5	Operating Income Deficiency	<u>\$ 12,532,814</u>
6	Revenue Conversion Factor	1.71358
7	Revenue Requirement	<u><u>\$ 21,475,979</u></u>

Delmarva Power & Light Company
12 Months Ending December 31, 2015
Cash Working Capital Requirements - Gas

	<u>Amount</u>	<u>Revenue Lag</u>	<u>Exp Lag</u>	<u>Net lag</u>	<u>Net lag %</u>	<u>CWC Req</u>
O & M Expense						
Purchased Fuel	\$79,150,588	62.66	35.19	27.47	7.53%	\$5,956,895
Deferred Fuel	\$651,788	62.66	62.66	0.00	0.00%	\$0
Other Production	\$2,718,334	62.66	32.21	30.45	8.34%	\$226,776
Transmission	\$1,620,753	62.66	32.21	30.45	8.34%	\$135,211
Distribution	\$14,318,886	62.66	32.21	30.45	8.34%	\$1,194,548
Other O&M	\$22,978,067	62.66	32.21	30.45	8.34%	\$1,916,937
Total O & M Expense	\$121,438,416				7.77%	\$9,430,367
Other						
Utility Taxes	\$2,224,281	62.66	41.71	20.95	5.74%	\$127,668
Other	\$85,935	63.20	42.18	20.48	5.61%	\$4,822
FICA	\$590,640	62.66	9.12	53.54	14.67%	\$86,638
Federal Unemployment	\$6,034	62.66	(149.37)	212.03	58.09%	\$3,505
State Unemployment	\$22,362	62.66	(104.46)	167.12	45.79%	\$10,239
Property Taxes	\$5,234,847	62.66	(91.60)	154.26	42.26%	\$2,212,404
SIT	\$0	62.66	58.95	3.71	1.02%	\$0
FIT	\$0	62.66	58.95	3.71	1.02%	\$0
Interest Expense	\$6,239,764	62.66	91.25	-28.59	-7.83%	(\$488,753)
IOCD	\$3,414	62.66	182.50	-119.84	-32.83%	(\$1,121)
Total Other	\$14,407,278					\$1,955,402
Total	\$135,845,694					\$11,385,769

Delmarva Power & Light Company
Gas
Normalize Regulatory Commission Expense
12 Months Ending December 31, 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>
1	<u>Earnings</u>	
2	Regulatory Commission Expense (3 Year Average)	\$ 203,607 (1)
3		
4	Regulatory Commission Expense Included in Test Period	<u>\$ 341,523</u>
5		
6	Adjustment to Per Books Regulatory Commission Expense	\$ (137,916)
7		
8	Cost of Current Case (2)	\$375,225
9	Amount included in Adjustment (3 Year amortization)	<u>\$125,075</u>
10		
11	Total Regulatory Commission Expense Adjustment	\$ (12,841)
12		
13	Impact to SIT @ 8.7%	\$1,117
14		
15	Impact to FIT @ 35%	<u>\$4,103</u>
16		
17	Impact to Operating Income	<u><u>\$7,620</u></u>
18		
19		
20	(1) <u>3 Year Average</u>	
		Total A/C 928 Regulatory Tax Net
21	12 Months Ended 12/31/15	\$ 859,523 \$ 518,000 \$ 341,523
22	12 Months Ended 12/31/14	\$ 732,334 \$ 547,000 \$ 185,334
23	12 Months Ended 12/31/13	\$ 578,964 \$ 495,000 \$ 83,964
24	Average	\$ 203,607
25		
26	(2) <u>Cost of Current Case</u>	
27	External Legal	\$150,000
28	Cost of Capital witness	\$37,725
29	Depreciation Study witness	\$75,000
30	Court reporter/notice/etc	\$12,500
31	DPSC	<u>\$100,000</u>
32	Total	\$375,225

**Gas Schedule (JCZ)-5
Adjustment No. 2**

**Delmarva Power & Light Company
Gas
Normalize Injuries & Damages Expense
12 Months Ending December 31, 2015**

(2)	(3)
<u>Item</u>	<u>\$</u>
3 Year Average	\$447,950
12+0 Months Ending 12/31/15	<u>\$491,182</u>
Adjustment	(\$43,231)
Impact to SIT @ 8.7%	\$3,761
Impact to FIT @ 35%	<u>\$13,815</u>
Impact to Operating Income	<u><u>\$25,656</u></u>
Account 925	12 Months Ended 12/31/13 \$402,120
	12 Months Ended 12/31/14 \$450,549
	<u>12 Months Ended 12/31/15 \$491,182</u>
Average	<u><u>\$447,950</u></u>

**Gas Schedule (JCZ)-6
Adjustment No. 3**

**Delmarva Power & Light Company
Gas
Normalize Uncollectible Expense
12 Months Ending December 31, 2015**

(1) Line No.	(2) Item	(3) \$
1	3 Year Average	\$2,262,727
2		
3	12+0 Months Ending 12/31/15	<u>\$3,110,420</u>
4		
5	Adjustment	(\$847,692)
6		
7	Impact to SIT @ 8.7%	\$73,749
8		
9	Impact to FIT @ 35%	<u>\$270,880</u>
10		
11	Impact to Operating Income	<u><u>\$503,063</u></u>
12		
13	Account 904 12 Months Ended 12/31/13	\$1,932,175
14	12 Months Ended 12/31/14	\$1,745,588
15	12 Months Ended 12/31/15	<u>\$3,110,420</u>
16		
17	Average	<u><u>\$2,262,727</u></u>

Delmarva Power & Light Company
Gas
Wage and FICA Expense Adjustment
12 Months Ending December 31, 2015

(1) Line No.	(2) <u>Item</u>	(3) \$
1	<u>Salary and Wage Adjustment</u>	
2	Gas O&M Expense Adjustment	\$961,037
3		
4	State Income Tax	(\$83,610)
5	Federal Income Tax	(\$307,099)
6		<u>\$570,328</u>
7		
8	Earnings	<u>(\$570,328)</u>
9		
10		
11		
12	<u>FICA Adjustment</u>	
13	Gas O&M Expense Adjustment	55,116
14		
15	State Income Tax	(\$4,795)
16	Federal Income Tax	(\$17,612)
17		<u>32,709</u>
18		
19	Earnings	<u>(32,709)</u>
20		
21		
22	Total Earnings Adjustment	(\$603,036)

Gas Schedule (JCZ)-8
Adjustment No. 5

Delmarva Power & Light Company
Gas
Reflect Proforma Benefits Expense
12 Months Ending December 2015

(1) Line No.	(2) Item	(3) 12 Months Ending December 2015			(5) Total	(6) Annual Increase	(7) Rate Effective Period		(9) Total	(10) Total Distribution	(11) Adjustment Delaware Gas Distribution
		(3) Delmarva	(4) Service Company	(4) Service Company			(7) Delmarva	(8) Service Company			
1	Medical	\$ 10,867,780	\$ 6,765,371	\$ 17,633,151	6.90%	\$11,617,657	\$7,232,182	\$18,849,838	\$1,216,687		
2	Dental	\$ 771,705	\$ 481,352	\$ 1,253,057	-0.10%	\$770,933	\$480,871	\$1,251,804	(\$1,253)		
3	Vision	\$ 351,751	\$ 219,678	\$ 571,429	7.20%	\$377,077	\$235,495	\$612,572	\$41,143		
4	Total	\$11,991,236	\$7,466,401	\$19,457,637		\$12,765,667	\$7,948,547	\$20,714,214	\$1,256,577		
6	Gas Expense Ratio	12.010%	15.826%			12.01%	15.83%		\$169,315		
8	DPL Electric O&M Amount	\$1,440,147	\$1,181,661	\$2,621,809		\$1,533,157	\$1,257,968	\$2,791,124	(\$14,730)	(\$14,730)	
11	Change in Benefit O&M								(\$54,105)	(\$54,105)	
12	State Income Tax								(\$68,835)	(\$68,835)	
13	Federal Income Tax								(\$100,480)	(\$100,480)	
14	Expense										
15	Impact on Earnings										
16											
17											
18											
19											
20											
21	Medical	16.984%	-1.969%	5.718%	Avg Change						
22	Dental	8.203%	-6.485%	-2.051%	6.90%						
23	Vision	7.155%	-15.879%	30.455%	-0.10%						
					7.20%						

Gas Schedule (JCZ)-9
Adjustment No. 6

Delmarva Power & Light Company
Gas
Remove Executive Incentive Compensation Expense
12 Months Ending December 31, 2015

(1) Line No.	(2) Item	(3) \$
1	Executive Incentives - Delaware Gas	(\$726,003)
2		
3	Income Taxes	
4	State Income Tax	\$63,162
5	Federal Income Tax	<u>\$231,994</u>
6	Total Income Taxes	\$295,156
7		
8	Earnings	\$430,846

**Gas Schedule (JCZ)-10
Adjustment No. 7**

**Delmarva Power & Light Company
Gas
Remove Certain Executive Compensation Expense
12 Months Ending December 31, 2015**

(1) Line No.	(2) Item	(3) \$
1	Dividends Restricted Stock	\$ -
2	Company Match Deferred Compensation	(56,201)
3	Tax Preparation Fee	(13,000)
4	Financial Planning Fee	(47,720)
5	Executive Physical Fee	(2,400)
6	Club Dues	(5,744)
7	Spousal Travel	(4,970)
8		
9		<hr/>
10	Total Compensation	\$ (130,035)
11		
12	DPL (as % of PHI)	31.21%
13	DPL Expense	\$ (40,584)
14	DPL Gas (vs. Electric) %	18.88%
15	DPL Gas Expense	<hr/> (7,662)
16		
17	State Income Tax Rate	8.70%
18	Effect on State income tax expense	\$ 667
19		
20	Federal Taxable	\$ (6,996)
21	Federal Income Tax Rate	35%
22	Effect on Federal income tax expense	<hr/> \$ 2,448
23		
24	Total Expense	(4,547)
25		
26	Impact to Operating Income	<hr/> <hr/> \$ 4,547

Delmarva Power & Light Company
Gas
Remove Employee Association Expense
12 Months Ending December 31, 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>
1	Employee Association expenses - Total DPL	\$149,308
2		
3	Delmarva Power & Light Gas allocation	<u>18.88%</u>
4		
5	Employee Association expenses - Total DPL Gas	\$28,189
6		
7	Impact to Operating Expense	(\$28,189)
8		
9	Impact to SIT @ 8.7%	\$2,452
10		
11	Impact to FIT @ 35%	<u>\$9,008</u>
12		
13	Impact to Operating Income	<u><u>\$16,729</u></u>

Gas Schedule (JCZ)-12
Adjustment No. 9

Delmarva Power & Light Company
Gas
Reflect IMU Battery Replacement Expense
12 Months Ending December 31, 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>
1	Projected O&M Expenses	\$1,565,731
2	Associated with IMU Battery Replacement	
3		
4	Income Taxes	
5	State Income Tax	(\$136,219)
6	Federal Income Tax	<u>(\$500,329)</u>
7	Total Income Taxes	(\$636,548)
8		
9	Earnings	(\$929,183)

Delmarva Power & Light Company
Gas
Reflect AMI Regulatory Asset Residuals
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-13
Adjustment No. 10

(1) Line No.	(2) Adjustment 1 - Reflect Amortization of AMI Reg Asset Residuals	(3) Actuals through Dec. 2015	(4) Actuals - Jan. 2016 - Mar 2016	(5) Forecast - Apr. 2016 - Dec 2016	(5) Forecast Bal. Dec 2016
1	AMI Regulatory Asset Balances				
2	AMI-Related Returns	\$ 510,302	\$ 3,010	\$ 9,801	\$ 523,113
3	Total	<u>\$ 510,302</u>	<u>\$ 3,010</u>	<u>\$ 9,801</u>	<u>\$ 523,113</u>
4					
5	AMI Regulatory Asset Residual Balance	\$ 510,302	\$ 3,010	\$ 9,801	\$ 523,113
6					
7	Adjustment to Delaware regulatory assets	\$ 459,272 (1)	\$ 2,709	\$ 8,821	\$ 470,801
8					
9	Adjustment to accumulated deferred income taxes	\$ (186,717)	\$ (1,101)	\$ (3,586)	\$ (191,405)
10					
11	Rate Base	<u>\$ 272,555</u>	<u>\$ 1,608</u>	<u>\$ 5,235</u>	<u>\$ 279,396</u>
12					
13					
14	Earnings				
15	Adjustment to Amortize AMI Reg Asset Residual Balance	\$ 102,060	\$ 602	\$ 1,960	\$ 104,623
16					
17	FIT Permanent Adjustment to Add Back Equity Portion of Return	\$ (58,964)	\$ (396)	\$ (1,291)	\$ (60,651)
18					
19	Adjustment to Delaware Income Tax Expense	\$ (3,749)	\$ (18)	\$ (58)	\$ (3,825)
20					
21	Adjustment to Federal Income Tax Expense	\$ (13,771)	\$ (66)	\$ (214)	\$ (14,051)
22					
23	Expense	<u>\$ 84,540</u>	<u>\$ 518</u>	<u>\$ 1,688</u>	<u>\$ 86,747</u>
24					
25	Earnings	<u>\$ (84,540)</u>	<u>\$ (518)</u>	<u>\$ (1,688)</u>	<u>\$ (86,747)</u>
26	(1)				
27					
28	Rate Base				
29	Beginning Balance	\$ 510,302	\$ 3,010	\$ 9,801	\$ 523,113
30	Amortization Period	5	5	5	5
31	Amortization	<u>\$ (102,060)</u>	<u>\$ (602)</u>	<u>\$ (1,960)</u>	<u>\$ (104,623)</u>
32	Ending Balance	\$ 408,242	\$ 2,408	\$ 7,841	\$ 418,490
33	Average Balance	<u>\$ 459,272</u>	<u>\$ 2,709</u>	<u>\$ 8,821</u>	<u>\$ 470,801</u>
34	Deferred State Income Tax	\$ (39,957)	\$ (236)	\$ (767)	\$ (40,960)
35	Deferred Federal Income Tax	<u>\$ (146,760)</u>	<u>\$ (865)</u>	<u>\$ (2,819)</u>	<u>\$ (150,445)</u>
36	Net Rate Base	\$ 272,555	\$ 1,608	\$ 5,235	\$ 279,396

Delmarva Power & Light Company
Gas
Annualize September 2015 AMI Phase-In
12 Months Ending December 2015

Gas Schedule (JCZ)-14
Adjustment No. 11

(1) Line No.	(2) <u>Item</u>	(5) <u>\$</u>
1	<u>Earnings</u>	
2	Revenue Adjustment (8.5 months)	\$869,538
3		
4	Amortization Adjustment (8.5 months)	\$272,332
5		
6	Net Pre-tax Adjustment	\$597,206
7		
8	State Income Tax	(\$51,957)
9	Federal Income Tax	(\$190,837)
10	Total Taxes	<u>(\$242,794)</u>
11		
12	Earnings	\$354,412

Delmarva Power & Light Company
Gas
Annualize Test Period Reliability Closings
12 Months Ending December 31, 2015

(1) Line No.	(2) Item	(3) \$
1	Rate Base	
2	Plant in Service	
3	Reliability closings January 2015 - December 2015	\$12,157,148
4	Retirements January 2015 - December 2015	<u>(\$1,587,469)</u>
5	Adjustment to Plant in Service	\$10,569,679
6		
7	Depreciation reserve	
8	Retirements January 2015 - December 2015	(\$1,587,469)
9	Depreciation expense	<u>\$222,585</u>
10	Adjustment to Depreciation Reserve	(\$1,364,884)
11		
12	Net Plant	<u>\$11,934,563</u>
13		
14	Deferred Taxes	(\$1,191,466)
15	Adjustment to Deferred Taxes for NOL Offset	\$1,191,466
16		
17	Total Rate Base	<u>\$11,934,563</u>
18		
19	Earnings	
20	Depreciation Expense	
21	Reliability closings January 2015 - December 2015	\$506,074
22	Retirements January 2015 - December 2015	<u>(\$60,903)</u>
23	Adjustment to Depreciation	\$445,171
24		
25	State Income Tax	(\$548,667)
26	Federal Income Tax	(\$2,015,249)
27	Deferred State Income Tax	\$509,937
28	Deferred Federal Income Tax	\$1,872,994
29		
30	Operating Expense	<u>\$264,187</u>
31		
32	Operating Income	<u>(\$264,187)</u>
33		
34	Total Earnings	<u>(\$264,187)</u>

Tax Depreciation		2015
Total Tax Basis		\$12,157,148
Bonus Depr Rate		50.00%
Tax Depreciation Exp - Bonus Depr		<u>\$6,078,574</u>
Tax Basis - MACRS		\$6,078,574
MACRS Depr Rate		3.75%
Tax Depreciation Exp - MACRS		<u>\$227,947</u>
Tax Depreciation Exp - Total (Bonus & MACRS)		\$6,306,521
SIT	8.70%	(\$548,667)
FIT	35.00%	(\$2,015,249)
Deferred Tax Basis		
Tax Deprec Exp		\$6,306,521
Book Deprec Exp		<u>\$445,171</u>
Tax over Book		\$5,861,350
DSIT	8.70%	\$509,937
DFIT	35.00%	\$1,872,994

Gas Schedule (JCZ)-16
Adjustment No. 13

Delmarva Power & Light Company
Gas
Reflect Actual Reliability Closings January 2016 - March 2016
and Forecasted Reliability Closings April 2016 - September 2016
12 Months Ending December 31, 2015

(1) Line No.	(2) Item	(3) \$
1	Rate Base	
2	Plant in Service	
3	Reliability closings January 2016 - September 2016	\$11,924,920
4	Retirements January 2016 - September 2016	(\$2,902,477)
5	Adjustment to Plant in Service	\$9,022,443
6		
7	Depreciation reserve	
8	Retirements January 2016 - September 2016	(\$2,902,477)
9	Depreciation expense	\$161,051
10	Adjustment to Depreciation Reserve	(\$2,741,427)
11		
12	Net Plant	\$11,763,869
13		
14	Deferred Taxes	(\$1,191,995)
15	Adjustment to Deferred Taxes for NOL Offset	\$1,191,995
16		
17	Total Rate Base	\$11,763,869
18		
19	Earnings	
20	Depreciation Expense	
21	Reliability closings January 2016 - September 2016	\$425,720
22	Retirements January 2016 - September 2016	(\$103,619)
23	Adjustment to Depreciation	\$322,101
24		
25	State Income Tax	(\$538,187)
26	Federal Income Tax	(\$1,976,753)
27	Deferred State Income Tax	\$510,164
28	Deferred Federal Income Tax	\$1,873,826
29		
30	Operating Expense	\$191,151
31		
32	Operating Income	(\$191,151)
33		
34	Total Earnings	(\$191,151)

Tax Depreciation		2016
Total Tax Basis		\$11,924,920
Bonus Depr Rate		50.00%
Tax Depreciation Exp - Bonus Depr		\$5,962,460
Tax Basis - MACRS		\$5,962,460
MACRS Depr Rate		3.75%
Tax Depreciation Exp - MACRS		\$223,592
Tax Depreciation Exp - Total (Bonus & MACRS)		\$6,186,052
SIT	8.70%	(\$538,187)
FIT	35.00%	(\$1,976,753)
Deferred Tax Basis		
Tax Deprec Exp		\$6,186,052
Book Deprec Exp		\$322,101
Tax over Book		\$5,863,951
DSIT	8.70%	\$510,164
DFIT	35.00%	\$1,873,826

(1)	Plant Closing	Closings	Retirements	
	Jan 2016	\$445,890	(363,306)	Actual
	Feb 2016	\$676,259	(610,992)	Actual
	Mar 2016	\$559,380	(347,978)	Actual
	Apr 2016	\$523,545	(263,367)	Forecast
	May 2016	\$523,545	(263,367)	Forecast
	Jun 2016	\$523,545	(263,367)	Forecast
	Jul 2016	\$2,654,324	(263,367)	Forecast
	Aug 2016	\$2,981,248	(263,367)	Forecast
	Sep 2016	\$3,037,184	(263,367)	Forecast
	Total	\$11,924,920	(\$2,902,477)	

Delmarva Power & Light Company
Gas
Reflect Forecasted Reliability Closings October 2016 - December 2016
12 Months Ending December 31, 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>	
1	Rate Base		
2	Plant in Service		
3	Reliability closings October 2016 - December 2016	\$3,558,041	
4	Retirements October 2016 - December 2016	(\$790,101)	
5	Adjustment to Plant in Service	\$2,767,940	
6			
7	Depreciation reserve		
8	Retirements October 2016 - December 2016	(\$790,101)	
9	Depreciation expense	\$49,408	
10	Adjustment to Depreciation Reserve	(\$740,693)	
11			
12	Net Plant	\$3,508,633	
13			
14	Deferred Taxes	(\$355,105)	
15	Adjustment to Deferred Taxes for NOL Offset	\$355,105	
16			
17	Total Rate Base	\$3,508,633	
18			
19	Earnings		
20	Depreciation Expense		
21	Reliability closings October 2016 - December 2016	\$127,022	
22	Retirements October 2016 - December 2016	(\$28,207)	
23	Adjustment to Depreciation	\$98,815	
24			
25	State Income Tax	(\$160,579)	
26	Federal Income Tax	(\$589,804)	
27	Deferred State Income Tax	\$151,982	
28	Deferred Federal Income Tax	\$558,228	
29			
30	Operating Expense	\$58,642	
31			
32	Operating Income	(\$58,642)	
33			
34	Total Earnings	(\$58,642)	
		<u>2016</u>	
Tax Depreciation	Total Tax Basis	\$3,558,041	
	Bonus Depr Rate	50.00%	
	Tax Depreciation Exp - Bonus Depr	\$1,779,020	
	Tax Basis - MACRS	\$1,779,020	
	MACRS Depr Rate	3.75%	
	Tax Depreciation Exp - MACRS	\$66,713	
	Tax Depreciation Exp - Total (Bonus & MACRS)	\$1,845,734	
	SIT 8.70%	(\$160,579)	
	FIT 35.00%	(\$589,804)	
	Deferred Tax Basis		
	Tax Deprec Exp	\$1,845,734	
	Book Deprec Exp	\$98,815	
	Tax over Book	\$1,746,918	
	DSIT 8.70%	\$151,982	
	DFIT 35.00%	\$558,228	
(1)	<u>Plant Closin</u>	<u>Closings</u>	<u>Retirements</u>
	Oct 2016	\$1,186,014	(263,367)
	Nov 2016	\$1,186,014	(263,367)
	Dec 2016	\$1,186,014	(263,367)
	Total	\$3,558,041	(\$790,101)

Delmarva Power & Light Company
Gas
Reflect Forecasted Reliability Closings of December 2016 CWIP
12 Months Ending December 2015

Gas Schedule (JCZ)-18
Adjustment No. 15

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>
1	Rate Base	
2	Plant in Service	
3	Reliability plant closings January 2017 - June 2017	\$7,288,329 (1)
4	Retirements January 2017 - June 2017	<u>(\$1,580,201) (1)</u>
5	Adjustment to Plant in Service	\$5,708,127
6		
7	Depreciation reserve	
8	Retirements January 2017 - June 2017	(\$1,580,201)
9	Depreciation expense	<u>\$101,890</u>
10	Adjustment to Depreciation Reserve	(\$1,478,311)
11		
12	Net Plant	<u>\$7,186,438</u>
13		
14	Deferred Taxes	(\$727,123)
15	Adjustment to Deferred Taxes for NOL Offset	\$727,123
16		
17	Total Rate Base	<u>\$7,186,438</u>
18		
19	Earnings	
20	Depreciation Expense	
21	Reliability plant closings January 2017 - June 2017	\$260,193
22	Retirements January 2017 - June 2017	<u>(\$56,413)</u>
23	Adjustment to Depreciation Expense	\$203,780
24		
25	State Income Tax	(\$328,931)
26	Federal Income Tax	(\$1,208,161)
27	Deferred State Income Tax	\$311,203
28	Deferred Federal Income Tax	\$1,143,043
29		
30	Operating Expense	<u>\$120,933</u>
31		
32	Operating Income	<u>(\$120,933)</u>
33		
34	Total Earnings	<u>(\$120,933)</u>

Tax Depreciation		<u>2016</u>
Total Tax Basis		\$7,288,329
Bonus Depr Rate		<u>50%</u>
Tax Depreciation Exp - Bonus Depr		<u>\$3,644,164</u>
Tax Basis - MACRS		\$3,644,164
MACRS Depr Rate		<u>3.75%</u>
Tax Depreciation Exp - MACRS		<u>\$136,656</u>
Tax Depreciation EXP - Total (Bonus & MACRS)		\$3,780,820
SIT	8.70%	(\$328,931)
FIT	35.00%	(\$1,208,161)
Deferred Tax Basis		
Tax Deprec Exp		\$3,780,820
Book Deprec Exp		<u>\$203,780</u>
Tax over Book		\$3,577,040
DSIT	8.70%	\$311,203
DFIT	35.00%	\$1,143,043

(1) <u>Plant Closings</u>	<u>Closings</u>	<u>Retirements</u>
Jan 2017	\$1,214,721	(263,366.84)
Feb 2017	\$1,214,721	(263,366.84)
Mar 2017	\$1,214,721	(263,366.84)
Apr 2017	\$1,214,721	(263,366.84)
May 2017	\$1,214,721	(263,366.84)
Jun 2017	\$1,214,721	(263,366.84)
Total	<u>\$7,288,329</u>	<u>(\$1,580,201)</u>

Delmarva Power & Light Company
Gas
Reflect Forecasted Experimental Station Related Plant Closing
12 Months Ending December 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>
1	Rate Base	
2	Plant in Service	
3	Actual Closings through March 2016	\$5,695,983
4	Forecasted Closings	\$304,017
5	Total Experimental Station Project	<u>\$6,000,000</u>
6		
7	Depreciation reserve	
8	Adjustment to Depreciation Expense	\$58,384
9		
10	Net Plant	<u>\$5,941,616</u>
11		
12	Deferred Taxes	(\$608,957)
13	Adjustment to Deferred Taxes for NOL Offset	\$608,957
14		
15	Total Rate Base	<u><u>\$5,941,616</u></u>
16		
17	Earnings	
18	Depreciation Expense	
19	Adjustment to Depreciation Expense	\$116,768
20		
21	State Income Tax	(\$270,788)
22	Federal Income Tax	(\$994,599)
23	Deferred State Income Tax	\$260,629
24	Deferred Federal Income Tax	\$957,286
25		
26	Operating Expense	<u>\$69,296</u>
27		
28	Operating Income	<u>(\$69,296)</u>
29		
30	Total Earnings	<u><u>(\$69,296)</u></u>
Tax Depreciation		
		2016
	Total Tax Basis	\$6,000,000
	Bonus Depr Rate	50%
	Tax Depreciation Exp - Bonus Depr	<u>\$3,000,000</u>
	Tax Basis - MACRS	\$3,000,000
	MACRS Depr Rate	3.75%
	Tax Depreciation Exp - MACRS	<u>\$112,500</u>
	Tax Depreciation EXP - Total (Bonus & MACRS)	\$3,112,500
	SIT	8.70% (\$270,788)
	FIT	35.00% (\$994,599)
	Deferred Tax Basis	
	Tax Deprec Exp	\$3,112,500
	Book Deprec Exp	\$116,768
	Tax over Book	<u>\$2,995,732</u>
	DSIT	8.70% \$260,629
	DFIT	35.00% \$957,286

Delmarva Power & Light Company
Gas
Reflect Proposed Depreciation Rates
12 Months Ending December 2015

(1) Line No.	(2) Item	(3) New Rates	(4) Current Rates	(5) Delaware Gas
1	<u>Depreciation Expense</u>			
2	Other Storage	\$159,285	\$339,839	(\$180,554)
3				
4	Transmission	\$824,199	\$705,806	\$118,394
5				
6	Distribution	\$17,612,159	\$12,836,519	\$4,775,640
7				
8	General	\$265,554	\$64,844	\$200,710
9				
10	Common - Gas	\$467,416	\$869,789	(\$402,374)
11				
12	Total	\$19,328,613	\$14,816,797	\$4,511,816
13				
14	Deferred State Income Tax			(\$392,528)
15	Deferred Federal Income Tax			(\$1,441,751)
16				
17	Total Expense			\$2,677,537
18				
19	Earnings Impact of Proposed Depreciation Rate Change			(\$2,677,537)
20				
21	<u>ITC Amortization Expense</u>			
22	Transmission			
23	Pre 1981 Amortization	\$139	\$119	\$20
24	Post 1980 Amortization	(\$3,846)	(\$3,302)	(\$544)
25				
26	Distribution			
27	Pre 1981 Amortization	(\$6,928)	(\$5,076)	(\$1,852)
28	Post 1980 Amortization	(\$47,088)	(\$34,498)	(\$12,590)
29				
30	General			
31	Post 1980 Amortization	(\$4,190)	(\$2,025)	(\$2,165)
32				
33	Common - Gas			
34	Pre 1981 Amortization	(\$297)	(\$642)	\$345
35	Post 1980 Amortization	(\$649)	(\$1,404)	\$755
36				
37	Total	(\$62,858)	(\$46,826)	(\$16,032)
38				
39	Total Expense			(\$16,032)
40				
41	Remove Post 1980 ITC Amortization Expense Change			\$14,544
42				
43	Pre 1981 ITC Amortization Expense Change			(\$1,488)
44				
45	Earnings Impact of Pre 1981 ITC Amortization Expense Change			\$1,488

Delmarva Power & Light Company
Gas
Amortization of Actual Refinancings
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-21
Adjustment No. 18

(1) Line No.	(2) Item	(3) Amount	(4) Aug-93	(5) Sep-00	(6) Sep-00
		First Mortgage Bonds Tax Exempt Bonds Tax Exempt Bonds			
	Total Company				
1	Gas Amount Refinanced	\$32,115,921	\$702,894	\$576,741	\$1,438,608
2	Deferred SIT	\$3,955,827	\$42,174	\$45,216	\$112,787
3	Deferred FIT	(\$344,157)	(\$3,669)	(\$3,934)	(\$9,812)
4		(\$1,264,085)	(\$13,477)	(\$14,449)	(\$36,041)
5	Earnings				
6	Amortization	\$207,363	\$1,745	\$2,010	\$5,784
7	DSIT	(\$18,041)	(\$152)	(\$175)	(\$503)
8	DFIT	(\$66,263)	(\$558)	(\$642)	(\$1,848)
9	Total Expense	\$123,060	\$1,036	\$1,193	\$3,432
10	Earnings	(\$123,060)	(\$1,036)	(\$1,193)	(\$3,432)
11					
12	Rate Base				
13	Amortizable Balance - 12/31/14	\$1,500,117	\$4,799	\$2,010	\$29,884
14	Amortizable Balance - 12/31/15	\$1,466,892	\$3,054	\$0	\$24,100
15	Average Balance	\$1,483,504	\$3,927	\$1,005	\$26,992
16					
17	Deferred SIT - 12/31/14	(\$130,510)	(\$418)	(\$175)	(\$2,600)
18	Deferred SIT - 12/31/15	(\$127,620)	(\$266)	\$0	(\$2,097)
19	Average Balance	(\$129,065)	(\$342)	(\$87)	(\$2,348)
20					
21	Deferred FIT - 12/31/14	(\$479,362)	(\$1,534)	(\$642)	(\$9,549)
22	Deferred FIT - 12/31/15	(\$468,745)	(\$976)	\$0	(\$7,701)
23	Average Balance	(\$474,054)	(\$1,255)	(\$321)	(\$8,625)
24					
25	Net Average Balance	\$880,386	\$2,330	\$596	\$16,018
26					
27	Amortization begin date (a)		August-93	September-00	September-00
28	Amortization period (months)		290	180	234
29	Amortization as of 12/31/14		257	172	172
30	Amortization as of 12/31/15		269	180	184

(a) rounded to nearest full month

Delmarva Power & Light Company
Gas

Amortization of Actual Refinancings
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-21
Adjustment No. 18

(1) Line No.	(2) Item	(3) Tax Exempt Bonds Tax Exempt Bonds Tax Exempt Bonds			(5) Tax Exempt Bonds Tax Exempt Bonds Tax Exempt Bonds			(6) Tax Exempt Bonds Tax Exempt Bonds Tax Exempt Bonds		
		Oct-00	Jul-01	Jul-01	Oct-00	Jul-01	Jul-01	Oct-00	Jul-01	Jul-01
	Total Company	\$235,481	\$490,000	\$690,000	\$3,762,881					
1	Gas Amount Refinanced	\$18,462	\$38,416	\$54,096	\$295,010					
2	Deferred SIT	(\$1,606)	(\$3,342)	(\$4,706)	(\$25,666)					
3	Deferred FIT	(\$5,899)	(\$12,276)	(\$17,286)	(\$94,270)					
4										
5	Earnings									
6	Amortization	\$1,086	\$1,921	\$3,182	\$15,527					
7	DSIT	(\$94)	(\$167)	(\$277)	(\$1,351)					
8	DFIT	(\$347)	(\$614)	(\$1,017)	(\$4,962)					
9	Total Expense	\$644	\$1,140	\$1,888	\$9,214					
10	Earnings	(\$644)	(\$1,140)	(\$1,888)	(\$9,214)					
11										
12	Rate Base									
13	Amortizable Balance - 12/31/14	\$2,896	\$12,485	\$11,137	\$15,527					
14	Amortizable Balance - 12/31/15	\$1,810	\$10,564	\$7,955	\$0					
15	Average Balance	\$2,353	\$11,525	\$9,546	\$7,763					
16										
17	Deferred SIT - 12/31/14	(\$252)	(\$1,086)	(\$969)	(\$1,351)					
18	Deferred SIT - 12/31/15	(\$157)	(\$919)	(\$692)	\$0					
19	Average Balance	(\$205)	(\$1,003)	(\$831)	(\$675)					
20										
21	Deferred FIT - 12/31/14	(\$925)	(\$3,990)	(\$3,559)	(\$4,962)					
22	Deferred FIT - 12/31/15	(\$578)	(\$3,376)	(\$2,542)	\$0					
23	Average Balance	(\$752)	(\$3,683)	(\$3,051)	(\$2,481)					
24										
25	Net Average Balance	\$1,396	\$6,839	\$5,665	\$4,607					
26										
27	Amortization begin date (a)	October-00	July-01	July-01	July-01					
28	Amortization period (months)	204	240	204	171					
29	Amortization as of 12/31/14	172	162	162	162					
30	Amortization as of 12/31/15	184	174	174	171					

(a) rounded to nearest full month

Delmarva Power & Light Company
Gas
Amortization of Actual Refinancings
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-21
Adjustment No. 18

(1) Line No.	(2) Item	(3) Medium Term Notes Jul-01	(4) First Mortgage Bonds Jul-01	(5) Medium Term Notes Jul-01	(6) Medium Term Notes Jul-01
	Total Company				
1	Gas Amount Refinanced	\$3,058,389	\$1,634,283	\$1,073,753	(\$595,660)
2	Deferred SIT	\$239,778	\$128,128	\$84,182	(\$46,700)
3	Deferred FIT	(\$20,861)	(\$11,147)	(\$7,324)	\$4,063
4		(\$76,621)	(\$40,943)	(\$26,900)	\$14,923
5	Earnings				
6	Amortization	\$12,349	\$6,225	\$5,402	(\$2,816)
7	DSIT	(\$1,074)	(\$542)	(\$470)	\$245
8	DFIT	(\$3,946)	(\$1,989)	(\$1,726)	\$900
9	Total Expense	\$7,329	\$3,694	\$3,206	(\$1,671)
10	Earnings	(\$7,329)	(\$3,694)	(\$3,206)	\$1,671
11					
12	Rate Base				
13	Amortizable Balance - 12/31/14	\$73,065	\$44,093	\$11,254	(\$8,683)
14	Amortizable Balance - 12/31/15	\$60,716	\$37,868	\$5,852	(\$5,867)
15	Average Balance	\$66,891	\$40,980	\$8,553	(\$7,275)
16					
17	Deferred SIT - 12/31/14	(\$6,357)	(\$3,836)	(\$979)	\$755
18	Deferred SIT - 12/31/15	(\$5,282)	(\$3,294)	(\$509)	\$510
19	Average Balance	(\$5,819)	(\$3,565)	(\$744)	\$633
20					
21	Deferred FIT - 12/31/14	(\$23,348)	(\$14,090)	(\$3,596)	\$2,775
22	Deferred FIT - 12/31/15	(\$19,402)	(\$12,101)	(\$1,870)	\$1,875
23	Average Balance	(\$21,375)	(\$13,095)	(\$2,733)	\$2,325
24					
25	Net Average Balance	\$39,696	\$24,320	\$5,076	(\$4,317)
26					
27	Amortization begin date (a)	July-01	July-01	July-01	July-01
28	Amortization period (months)	233	247	187	199
29	Amortization as of 12/31/14	162	162	162	162
30	Amortization as of 12/31/15	174	174	174	174

(a) rounded to nearest full month

Deimarva Power & Light Company

Gas

Amortization of Actual Refinancings
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-21
Adjustment No. 18

(1) Line No.	(2) Item	(3) Medium Term Notes Jul-01	(4) First Mortgage Bonds Feb-02	(5) Tax Exempt Bonds Jun-02	(6) Tax Exempt Bonds Jun-02
	Total Company	\$1,340,233	\$1,388,233	\$944,292	\$1,313,393
1	Gas Amount Refinanced	\$105,074	\$222,117	\$151,087	\$210,143
2	Deferred SIT	(\$9,141)	(\$19,324)	(\$13,145)	(\$18,282)
3	Deferred FIT	(\$33,576)	(\$70,978)	(\$48,280)	(\$67,151)
4					
5	Earnings				
6	Amortization	\$4,107	\$11,060	\$7,523	\$12,301
7	DSIT	(\$357)	(\$962)	(\$655)	(\$1,070)
8	DFIT	(\$1,312)	(\$3,534)	(\$2,404)	(\$3,931)
9	Total Expense	\$2,437	\$6,563	\$4,465	\$7,300
10	Earnings	(\$2,437)	(\$6,563)	(\$4,465)	(\$7,300)
11					
12	Rate Base				
13	Amortizable Balance - 12/31/14	\$49,628	\$79,262	\$56,422	\$55,355
14	Amortizable Balance - 12/31/15	\$45,521	\$68,202	\$48,899	\$43,054
15	Average Balance	\$47,574	\$73,732	\$52,661	\$49,204
16					
17	Deferred SIT - 12/31/14	(\$4,318)	(\$6,896)	(\$4,909)	(\$4,816)
18	Deferred SIT - 12/31/15	(\$3,960)	(\$5,934)	(\$4,254)	(\$3,746)
19	Average Balance	(\$4,139)	(\$6,415)	(\$4,582)	(\$4,281)
20					
21	Deferred FIT - 12/31/14	(\$15,859)	(\$25,328)	(\$18,030)	(\$17,689)
22	Deferred FIT - 12/31/15	(\$14,546)	(\$21,794)	(\$15,626)	(\$13,758)
23	Average Balance	(\$15,202)	(\$23,561)	(\$16,828)	(\$15,723)
24					
25	Net Average Balance	\$28,233	\$43,756	\$31,252	\$29,200
26					
27	Amortization begin date (a)	July-01	February-02	June-02	June-02
28	Amortization period (months)	307	241	241	205
29	Amortization as of 12/31/14	162	155	151	151
30	Amortization as of 12/31/15	174	167	163	163

(a) rounded to nearest full month

Delmarva Power & Light Company
Gas
Amortization of Actual Refinancings
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-21
Adjustment No. 18

(1) Line No.	(2) Item	(3) First Mortgage Bonds May-03	(4) Tax Exempt Bonds Aug-03	(5) Trust Preferred May-04	(6) First Mortgage Bonds Jun-05
	Total Company				
1	Gas Amount Refinanced	\$1,298,560	\$1,347,719	\$1,943,173	\$4,497,500
2	Deferred SIT	\$207,770	\$215,635	\$310,908	\$719,600
3	Deferred FIT	(\$18,076)	(\$18,760)	(\$27,049)	(\$62,605)
4		(\$66,393)	(\$68,906)	(\$99,351)	(\$229,948)
5	Earnings				
6	Amortization	\$12,550	\$8,086	\$9,591	\$35,980
7	DSIT	(\$1,092)	(\$704)	(\$834)	(\$3,130)
8	DFIT	(\$4,010)	(\$2,584)	(\$3,065)	(\$11,497)
9	Total Expense	\$7,448	\$4,799	\$5,692	\$21,352
10	Earnings	(\$7,448)	(\$4,799)	(\$5,692)	(\$21,352)
11					
12	Rate Base				
13	Amortizable Balance - 12/31/14	\$12,550	\$123,316	\$208,604	\$374,792
14	Amortizable Balance - 12/31/15	\$0	\$115,230	\$199,013	\$338,812
15	Average Balance	\$6,275	\$119,273	\$203,808	\$356,802
16					
17	Deferred SIT - 12/31/14	(\$1,092)	(\$10,729)	(\$18,149)	(\$32,607)
18	Deferred SIT - 12/31/15	\$0	(\$10,025)	(\$17,314)	(\$29,477)
19	Average Balance	(\$546)	(\$10,377)	(\$17,731)	(\$31,042)
20					
21	Deferred FIT - 12/31/14	(\$4,010)	(\$39,406)	(\$66,659)	(\$119,765)
22	Deferred FIT - 12/31/15	\$0	(\$36,822)	(\$63,595)	(\$108,267)
23	Average Balance	(\$2,005)	(\$38,114)	(\$65,127)	(\$114,016)
24					
25	Net Average Balance	\$3,724	\$70,783	\$120,950	\$211,744
26					
27	Amortization begin date (a)	May-03	Aug-03	May-04	Jun-05
28	Amortization period (months)	149	320	389	240
29	Amortization as of 12/31/14	140	137	128	115
30	Amortization as of 12/31/15	149	149	140	127

(a) rounded to nearest full month

Delmarva Power & Light Company

Gas

Amortization of Actual Refinancings
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-21
Adjustment No. 18

(1) Line No.	(2) Item	(3) Preferred Stock Jan-07	(4) Tax Exempt Bonds Mar-08	(5) Tax Exempt Bonds Mar-08	(6) Tax Exempt Bonds Mar-08
	Total Company				
1	Gas Amount Refinanced	\$740,468	\$439,979	\$668,515	\$790,973
2	Deferred SIT	\$118,475	\$70,397	\$106,962	\$126,556
3	Deferred FIT	(\$10,307)	(\$6,125)	(\$9,306)	(\$11,010)
4		(\$37,859)	(\$22,495)	(\$34,180)	(\$40,441)
5	Earnings				
6	Amortization	\$11,847	\$3,140	\$4,411	\$4,149
7	DSIT	(\$1,031)	(\$273)	(\$384)	(\$361)
8	DFIT	(\$3,786)	(\$1,004)	(\$1,409)	(\$1,326)
9	Total Expense	\$7,031	\$1,864	\$2,618	\$2,462
10	Earnings	(\$7,031)	(\$1,864)	(\$2,618)	(\$2,462)
11					
12	Rate Base				
13	Amortizable Balance - 12/31/14	\$23,695	\$48,937	\$76,822	\$98,202
14	Amortizable Balance - 12/31/15	\$11,847	\$45,797	\$72,411	\$94,052
15	Average Balance	\$17,771	\$47,367	\$74,616	\$96,127
16					
17	Deferred SIT - 12/31/14	(\$2,061)	(\$4,258)	(\$6,683)	(\$8,544)
18	Deferred SIT - 12/31/15	(\$1,031)	(\$3,984)	(\$6,300)	(\$8,183)
19	Average Balance	(\$1,546)	(\$4,121)	(\$6,492)	(\$8,363)
20					
21	Deferred FIT - 12/31/14	(\$7,572)	(\$15,638)	(\$24,548)	(\$31,380)
22	Deferred FIT - 12/31/15	(\$3,786)	(\$14,634)	(\$23,139)	(\$30,054)
23	Average Balance	(\$5,679)	(\$15,136)	(\$23,844)	(\$30,717)
24					
25	Net Average Balance	\$10,546	\$28,110	\$44,281	\$57,047
26					
27	Amortization begin date (a)				Mar-08
28	Amortization period (months)	120	269	291	366
29	Amortization as of 12/31/14	96	82	82	82
30	Amortization as of 12/31/15	108	94	94	94

(a) rounded to nearest full month

Delmarva Power & Light Company
Gas
Amortization of Actual Refinancings
12 Months Ending December 31, 2015

Gas Schedule (JCZ)-21
Adjustment No. 18

(1) Line No.	(2) Item	(3) Tax Exempt Bonds Apr-08	(4) Tax Exempt Bonds Apr-08	(5) Tax Exempt Bonds Dec-10	(6) Tax Exempt Bonds Dec-10
	Total Company				
1	Gas Amount Refinanced	\$176,784	\$655,565	\$148,731	\$171,299
2	Deferred SIT	\$28,285	\$104,890	\$23,797	\$27,408
3	Deferred FIT	(\$2,461)	(\$9,125)	(\$2,070)	(\$2,384)
4		(\$9,039)	(\$33,518)	(\$7,604)	(\$8,758)
5	Earnings				
6	Amortization	\$1,267	\$4,528	\$1,632	\$1,559
7	DSIT	(\$110)	(\$394)	(\$142)	(\$136)
8	DFIT	(\$405)	(\$1,447)	(\$521)	(\$498)
9	Total Expense	\$752	\$2,687	\$968	\$925
10	Earnings	(\$752)	(\$2,687)	(\$968)	(\$925)
11					
12	Rate Base				
13	Amortizable Balance - 12/31/14	\$19,736	\$74,329	\$0	\$0
14	Amortizable Balance - 12/31/15	\$18,470	\$69,801	\$15,502	\$19,484
15	Average Balance	\$19,103	\$72,065	\$7,751	\$9,742
16					
17	Deferred SIT - 12/31/14	(\$1,717)	(\$6,467)	\$0	\$0
18	Deferred SIT - 12/31/15	(\$1,607)	(\$6,073)	(\$1,349)	(\$1,695)
19	Average Balance	(\$1,662)	(\$6,270)	(\$674)	(\$848)
20					
21	Deferred FIT - 12/31/14	(\$6,307)	(\$23,752)	\$0	\$0
22	Deferred FIT - 12/31/15	(\$5,902)	(\$22,305)	(\$4,954)	(\$6,226)
23	Average Balance	(\$6,104)	(\$23,028)	(\$2,477)	(\$3,113)
24					
25	Net Average Balance	\$11,337	\$42,767	\$4,600	\$5,781
26					
27	Amortization begin date (a)	Apr-08	Apr-08	Dec-10	Dec-10
28	Amortization period (months)	268	278	175	211
29	Amortization as of 12/31/14	81	81	49	49
30	Amortization as of 12/31/15	93	93	61	61

(a) rounded to nearest full month

Delmarva Power & Light Company

Gas

**Amortization of Actual Refinancings
12 Months Ending December 31, 2015**

**Gas Schedule (JCZ)-21
Adjustment No. 18**

(1) Line No.	(2) Item	(3) Tax Exempt Bonds Jun-11	(4) Tax Exempt Bonds Aug-12	(5) Total
	Total Company			
1	Gas Amount Refinanced	\$634,231	\$548,903	\$32,115,921
2	Deferred SIT	\$101,477	\$93,698	\$3,955,827
3	Deferred FIT	(\$8,829)	(\$8,152)	(\$344,157)
4		(\$32,427)	(\$29,941)	(\$1,264,085)
5	Earnings			
6	Amortization	\$6,803	\$14,415	\$207,363
7	DSIT	(\$592)	(\$1,254)	(\$18,041)
8	DFIT	(\$2,174)	(\$4,606)	(\$66,263)
9	Total Expense	\$4,037	\$8,555	\$123,060
10	Earnings	(\$4,037)	(\$8,555)	(\$123,060)
11				
12	Rate Base			
13	Amortizable Balance - 12/31/14	\$0	\$0	\$1,500,117
14	Amortizable Balance - 12/31/15	\$70,297	\$44,446	\$1,466,892
15	Average Balance	\$35,148	\$22,223	\$1,483,504
16				
17	Deferred SIT - 12/31/14	\$0	\$0	(\$130,510)
18	Deferred SIT - 12/31/15	(\$6,116)	(\$3,867)	(\$127,620)
19	Average Balance	(\$3,058)	(\$1,933)	(\$129,065)
20				
21	Deferred FIT - 12/31/14	\$0	\$0	(\$479,362)
22	Deferred FIT - 12/31/15	(\$22,463)	(\$14,203)	(\$468,745)
23	Average Balance	(\$11,232)	(\$7,101)	(\$474,054)
24				
25	Net Average Balance	\$20,859	\$13,188	\$880,386
26				
27	Amortization begin date (a)		Aug-12	
28	Amortization period (months)	179	78	
29	Amortization as of 12/31/14	43	29	
30	Amortization as of 12/31/15	55	41	

(a) rounded to nearest full month

Delmarva Power & Light Company
Gas
Remove Bloom Energy Incremental Rate Base
12 Months Ending December 31, 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>
1	Rate Base	
2	Plant in Service	
3	Brookside Unit	(\$271,791)
4	Red Lion Unit	<u>(\$323,169)</u>
5	Adjustment to Plant in Service	(\$594,959)
6		
7	Depreciation reserve	
8	Brookside Unit	(\$19,624)
9	Red Lion Unit	<u>(\$20,059)</u>
10	Adjustment to Depreciation Reserve	(\$39,683)
11		
12	Net Plant	<u>(\$555,276)</u>
13		
14	Deferred Taxes	\$60,169
15	Adjustment to Deferred Taxes for NOL Offset	(\$60,169)
16		
17	Total Rate Base	<u>(\$555,276)</u>
18		
19	Earnings	
20	Depreciation Expense	
21	Brookside Unit	(\$5,748)
22	Red Lion Unit	<u>(\$6,890)</u>
23	Adjustment to Depreciation	(\$12,638)
24		
25	State Income Tax	\$26,851
26	Federal Income Tax	\$98,624
27	Deferred State Income Tax	(\$25,752)
28	Deferred Federal Income Tax	(\$94,586)
29		
30	Operating Expense	<u>(\$7,500)</u>
31		
32	Operating Income	<u>\$7,500</u>
33		
34	Total Earnings	<u>\$7,500</u>

Tax Depreciation

Total Tax Basis		(\$594,959)
Bonus Depr Rate		50.00%
Tax Depreciation Exp - Bonus Depr		<u>(\$297,480)</u>
Tax Basis - MACRS		(\$297,480)
MACRS Depr Rate		3.75%
Tax Depreciation Exp - MACRS		<u>(\$11,155)</u>
Tax Depreciation Exp - Total (Bonus & MACRS)		(\$308,635)
SIT	8.70%	\$26,851
FIT	35.00%	\$98,624
Deferred Tax Basis		
Tax Deprec Exp		(\$308,635)
Book Deprec Exp		<u>(\$12,638)</u>
Tax over Book		(\$295,997)
DSIT	8.70%	(\$25,752)
DFIT	35.00%	(\$94,586)

Gas Schedule (JCZ)-23
Adjustment No. 20

Delmarva Power & Light Company
Gas
Normalize Relocation Expense
12 Months Ending December 2015

(1) Line No.	(2) <u>Item</u>	(3) <u>\$</u>
1	Relocation Expense - 3 Year Average	\$15,267 (1)
2		
3	Relocation Expense - 12 months ending December 2015	<u>\$1,084</u>
4		
5	Impact to Operating Expense	\$14,183
6		
7	Impact to SIT @ 8.7%	(\$1,234)
8		
9	Impact to FIT @ 35%	<u>(\$4,532)</u>
10		
11	Impact to Operating Income	<u><u>(\$8,417)</u></u>
(1)	<u>Delaware Gas</u>	
	12 m/e 12/31/13	\$40,235
	12 m/e 12/31/14	\$4,482
	12 m/e 12/31/15	<u>\$1,084</u>
	Average	<u>\$15,267</u>

Gas Schedule (JCZ)-24
Adjustment No. 21

Delmarva Power & Light Company
Gas
Remove Post 1980 ITC Amortization
12 Months Ending December 31, 2015

(1) Line No.	(2) Item	(3) Balance December 2014	(4) Pre 1981 Amortization	(5) Post 1980 Amortization	(6) Total Amortization	(7) Balance December 2015	(8) Average Balance
1	<u>Gas Investment Tax Credit</u>						
2	Transmission	(12,700)	119	(3,302)	(3,182)	(9,518)	(11,109)
3							
4	Distribution - DE	(353,876)	(5,076)	(34,498)	(39,573)	(314,303)	(334,089)
5							
6	General	(6,659)	-	(2,025)	(2,025)	(4,634)	(5,646)
7							
8	Common	(7,773)	(642)	(1,404)	(2,046)	(5,727)	(6,750)
9							
10	Total Gas	(381,008)	(5,598)	(41,228)	(46,826)	(334,182)	(357,595)
11							
12	<u>Adjustment to Remove Post 1980 Vintage ITC Amortization</u>						
13							
14	Expense			41,228			
15	Earnings			(41,228)			
16							

**Gas Schedule (JCZ)-25
Adjustment No. 22**

**Delmarva Power & Light Company
Gas
Recover Credit Facilities Expense
12 Months Ending December 31, 2015**

(1) Line No.	(2) <u>Item</u>	(3) DE <u>Gas</u>
1	<u>Earnings</u>	
2	Expense - Rate Effective Period	\$ 128,440 (1)
3		
4	State Income Tax	\$ (11,174)
5	Federal Income Tax	\$ (41,043)
6	Total Expenses	<u>\$ 76,223</u>
7		
8	Earnings	\$ (76,223)
9		
10	<u>Rate Base</u>	
11	Year End Amortizable Balance	\$ 138,316 (2)
12		
13		
14	(1) Annual amortization of start-up costs	\$ 236,719
15	Annual cost of maintaining credit facility	\$ 443,576
16	Total DPL expense	<u>\$ 680,295</u>
17		
18	DPL Gas	\$ 128,440
19		
20	(2) DPL 13 Month Average Amortizable Balance	\$ 732,607
21	Gas %	<u>18.88%</u>
22	DPL Gas	<u>\$ 138,316</u>

Delmarva Power & Light Company

Gas

Proforma Merger Synergies and Amortize Costs To Achieve

12 Months Ending December 2015

(1) Line No.	(2) Item	(3) k\$
1	<u>Earnings</u>	
2	Projected Synergies in Year One	\$ (1,175,270)
3	Amortization of Costs to Achieve	<u>\$ 646,399 (1)</u>
4	Net Synergies	\$ (528,872)
5	Distribution Allocation	<u>100.00%</u>
6	Net Synergies - Distribution	\$ (528,872)
7		
8	State Income Tax	\$ 46,012
9	Federal Income Tax	<u>\$ 169,001</u>
10	Total Expense	\$ (313,859)
11		
12	Earnings	<u><u>\$ 313,859</u></u>
13		
14	<u>Rate Base</u>	
15		
16	Average Amortizable CTA Balance	\$ 2,908,794 (2)
17	Distribution Allocation	<u>100.00%</u>
18		
19	Average Amortizable CTA Balance - Gas	\$ 2,908,794
20		
21	Deferred State Income Tax	\$ (253,065)
22	Deferred Federal Income Tax	<u>\$ (929,505)</u>
23		
24	Total Rate Base	<u><u>\$ 1,726,224</u></u>
25		
26		
27	(1) Total Cost To Achieve Expense in Year 1	\$ 3,231,993
28	Amortization Period (Years)	<u>5</u>
29	Amortization Expense	\$ 646,399
30		
31	(2) Unamortized Balance - Beg. Of Period	\$ 3,231,993
32	Amortization Expense - 1st Year	<u>\$ 646,399</u>
33	Unamortized Balance - End Of Period	\$ 2,585,594
34	Average - Year 1	\$ 2,908,794

Delmarva Power & Light Company

Gas
Cash Working Capital - Interest Synchronization
12 Months Ending December 31, 2015

(1) Line No.	(2) Item	(3) Revenue	(4) O & M	(5) Depr/Amort	(6) Other Taxes	(7) SIT	(8) FIT	(9) Def Tax/ITC	(10) Total Expenses	(11) Interest	(12) Earnings
1	Normalize Regulatory Commission Expense	\$0	(\$12,841)	\$0	\$0	\$1,117	\$4,103	\$0	(\$7,620)	\$0	\$7,620
2	Normalize Injuries and Damages Expense	\$0	(\$43,231)	\$0	\$0	\$0	\$13,815	\$0	(\$25,656)	\$0	\$25,656
3	Normalize Uncollectible Expense	\$0	(\$847,992)	\$0	\$0	\$73,749	\$270,890	\$0	(\$903,063)	\$0	\$903,063
4	Wage and FICA Expense Adjustment	\$0	\$981,037	\$0	\$55,116	(\$88,405)	(\$324,712)	\$0	(\$603,036)	\$0	(\$603,036)
5	Reflect Proforma Benefits Expense	\$0	\$169,315	\$0	\$0	(\$14,730)	(\$54,105)	\$0	(\$100,480)	\$0	(\$100,480)
6	Remove Executive Incentive Compensation Expense	\$0	(\$726,003)	\$0	\$0	\$53,182	\$231,984	\$0	(\$430,846)	\$0	\$430,846
7	Remove Certain Executive Compensation Expense	\$0	(\$7,662)	\$0	\$0	\$867	\$2,448	\$0	(\$4,547)	\$0	\$4,547
8	Remove Employee Association Expense	\$0	(\$28,189)	\$0	\$0	\$2,452	(\$90,008)	\$0	(\$16,729)	\$0	\$16,729
9	Reflect IMU Battery Replacement Expense	\$0	\$1,965,731	\$0	\$0	(\$136,219)	(\$900,329)	\$0	\$929,163	\$0	(\$929,163)
10	Reflect AMI Regulatory Asset Residuals	\$869,538	\$0	\$104,623	\$0	(\$3,925)	(\$14,061)	\$0	\$96,747	\$0	(\$96,747)
11	Annualize September 2015 AMI Phase-in	\$0	\$0	\$272,332	\$0	\$1,957	\$190,837	\$0	\$515,126	\$0	\$354,412
12	Annualize Test Period Reliability Closings	\$0	\$0	\$445,171	\$0	(\$548,667)	(\$2,015,249)	\$2,382,932	\$284,187	\$0	(\$284,187)
13	Reflect Actual & Forecasted Reliability Closings January 2016 - September 2016	\$0	\$0	\$322,101	\$0	(\$28,023)	(\$102,927)	\$0	\$191,151	\$0	(\$191,151)
14	Reflect Forecasted Reliability Closings October 2016 - December 2016	\$0	\$0	\$98,815	\$0	(\$8,597)	(\$31,576)	\$0	\$58,642	\$0	(\$58,642)
15	Reflect Forecasted Reliability Closings of December 2016 CWP	\$0	\$0	\$203,780	\$0	(\$17,729)	(\$65,118)	\$0	\$120,933	\$0	(\$120,933)
16	Reflect Forecasted Experimental Station Related Plant Closing	\$0	\$0	\$116,768	\$0	(\$10,159)	(\$37,313)	\$0	\$69,296	\$0	(\$69,296)
17	Reflect Proposed Depreciation Rates	\$0	\$0	\$4,511,816	\$0	(\$392,529)	(\$1,441,751)	(\$1,469)	\$2,676,060	\$0	(\$2,676,060)
18	Amortization of Refinancings	\$0	\$0	\$207,363	\$0	\$0	\$0	(\$84,300)	\$123,060	\$0	(\$123,060)
19	Remove Bloom Energy Incremental Rate Base	\$0	\$0	(\$12,338)	\$0	\$1,100	\$4,038	\$0	(\$7,500)	\$0	\$7,500
20	Normalize Recession Expense	\$0	\$14,183	(\$12,338)	\$0	\$1,234	(\$4,532)	\$0	\$6,417	\$0	(\$6,417)
21	Remove Post 1980 ITC Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$41,228	\$41,228	\$0	(\$41,228)
22	Recover Credit Facilities Expense	\$0	\$128,440	\$0	\$0	\$0	(\$41,043)	\$0	\$76,223	\$0	(\$76,223)
23	Proforma Merger Synergies and Amortize Costs To Achieve	\$0	(\$1,175,270)	\$646,399	\$0	\$46,012	\$169,001	\$0	(\$313,859)	\$0	\$313,859
24	Total	\$869,538	(\$2,182)	\$6,916,529	\$55,116	(\$1,077,313)	(\$3,736,581)	\$2,338,369	\$4,553,938	\$0	(\$3,684,400)
25	Rate		0.0777	0.0000	0.2885	0.0102	0.0102		(0.0765)	(0.32833)	
26	Working Capital		(\$169)	\$0	\$16,508	(\$10,336)	(\$37,964)		(\$84,800)	\$0	(\$96,860)
27	Interest Synchron 1		(\$169)	\$0	\$16,508	(\$11,068)	(\$4,001,342)		(\$64,752)	\$0	(\$100,135)
28	Working Capital		(\$169)	\$0	\$16,508	(\$11,068)	(\$4,001,342)		(\$64,752)	\$0	(\$100,135)
29	Interest Synchron 2		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,739)		(\$64,747)	\$0	(\$100,122)
30	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,739)		(\$64,747)	\$0	(\$100,122)
31	Interest Synchron 3		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
32	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
33	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
34	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
35	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
36	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
37	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
38	Working Capital		(\$169)	\$0	\$16,508	(\$11,067)	(\$4,000,718)		(\$64,747)	\$0	(\$100,122)
39	Per Books Interest	\$6,243,178	\$6,243,178	\$6,243,178	\$6,243,178	Per Books Rate Base for COS					
40	Adjusted Rate Base	\$362,477,254	(\$362,390,394)	\$362,377,119	\$362,377,132	Reflect AMI Regulatory Asset Residuals					
41	Wtd COD - Proforma Cap Str	0.0195	0.0195	0.0195	0.0195	Test Period Reliability Plant Closings					
42	Proforma Interest	\$7,069,306	\$7,069,418	\$7,069,354	\$7,069,354	Actual & Forecasted Reliability Closings Jan 16 - Sept 16					
43	IOCD	\$3,414	\$3,414	\$3,414	\$3,414	Forecasted Reliability Closings Oct 16 - Dec 16					
44	Total Proforma Interest	\$7,071,720	\$7,069,831	\$7,069,768	\$7,069,768	Forecasted Reliability Closings Dec 16 CWP					
45	Difference	\$29,542	\$826,654	\$826,590	\$826,590	Forecasted Experimental Station Plant Closing					
46	SIT @ 8.7 %	(\$72,089)	(\$71,915)	(\$71,915)	(\$71,915)	Amortization of Refinancings					
47	Fit @ 35 %	(\$284,761)	(\$284,157)	(\$284,137)	(\$284,137)	Remove Bloom Energy Incremental Rate Base					
48	Earnings	\$338,844	\$338,076	\$338,050	\$338,050	Recover Credit Facilities Expense					
49						Merger Synergies & Amort of Costs To Achieve					
50						Sub-total					
51						CWC Adjustment					
52						Adjusted Rate Base					

(1) Without working capital adjustment

Gas
Testimony of
Michael T. Normand

DELMARVA POWER & LIGHT COMPANY
BEFORE THE
DELAWARE PUBLIC SERVICE COMMISSION
GAS DIRECT TESTIMONY OF MICHAEL T. NORMAND
DOCKET NO. _____

1 **Q1. Please state your name and position.**

2 A1. My name is Michael T. Normand. I am a Regulatory Affairs Analyst for Pepco
3 Holdings. I am testifying on behalf of Delmarva Power & Light Company (Delmarva or
4 the Company).

5 **Q2. What are your responsibilities in your role as a Regulatory Analyst?**

6 A2. I am responsible for the development of cost of service studies and related
7 allocation factors for the Company's Delaware gas and Maryland electric operations.

8 **Q3. Please state your educational background and professional experience.**

9 A3. I graduated from West Virginia University with a Bachelor of Science degree in
10 Business Administration with a major in finance, and I received a Master of Science
11 degree in Finance from Northeastern University.

12 In 2008, I was employed at Management Applications Consulting Inc., where I
13 was involved in numerous regulatory proceedings. My responsibilities included: load
14 research, allocation factor development, marginal cost-of-service, embedded cost-of-
15 service, witness support, and various special cost-of-service analyses.

16 In 2011, I joined the rates and technical services department in the regulatory
17 department for Pepco Holdings Inc. as a regulatory analyst. My responsibilities included
18 witness support and cost of service study development.

19 **Q4. What is the purpose of your Direct Testimony?**

1 A4. I am presenting the Customer Class Cost of Service Study (Cost of Service Study
2 or COSS) for Delmarva's Gas Delivery business. The cost of service study results
3 presented in my testimony is based on twelve month period ended December 31, 2015
4 that is the test year in this proceeding.

5 This testimony was prepared by me or under my direct supervision and control.
6 The source documents for my testimony are Company records, public documents, and my
7 personal knowledge and experience.

8 **Q5. Please summarize your schedules.**

9 A5. Schedule (MTN)-1 contains the Customer Class COSS for Delmarva Gas
10 Delivery business. This schedule identifies the detailed allocation for each cost item,
11 together with all supporting allocation factors used in the study.

12 Schedule (MTN)-2 provides a summary of the unbundled demand, commodity,
13 and customer related cost components for each customer class calculated at both present
14 rates and uniform class rates of return.

15 Schedule (MTN)-3 presents the results for the Company's Class COSS expressed
16 as Class Rates of Return and Relative Rates of Return.

17 **Q6. How is your Direct Testimony organized?**

18 A6. The first section of my testimony discusses the purpose of performing a cost-of-
19 service study, and the traditional steps involved in preparing the COSS. The second
20 section of my testimony discusses the adjustments to the accounting data used as input to
21 the COSS. This includes a brief discussion regarding the development of weather
22 normalized customer sales and revenues. The third section of my testimony discusses
23 major line item allocations. I conclude my testimony with a summary of the cost of

1 service results in the form of Rates of Return for the various customer classes.

2 **Performing a COSS**

3 **Q7. Please briefly describe the purpose of performing cost of service analyses.**

4 A7. A COSS seeks to assign the Company's revenue requirement to the customer
5 groups on the basis of cost causation. The costs may be directly assigned or allocated.
6 The fundamental principle underlying the cost allocation process is that costs should be
7 attributed to the particular customer group(s) that causes the utility to incur such costs.
8 Appropriately allocated costs then provide a basis to derive class rate of return results and
9 class revenue targets, and they serve as an important guide in designing the rates charged
10 to each customer class.

11 **Q8. Please describe the steps involved in the cost allocation process.**

12 A8. There are three basic steps traditionally followed in the cost allocation process:
13 cost functionalization, classification, and allocation.

14 Cost functionalization is the process of dividing the total revenue requirement
15 into functional categories as related to gas operations of the Company. In the present
16 analysis, the elements of both Rate Base and Operating Expenses are grouped into
17 functional categories depending on their use. For example, the Company's investment in
18 gas plant in service includes the following functional categories:

- 19 • Other Storage - LNG facilities
- 20 • Transmission
- 21 • Distribution
 - 22 - Mains
 - 23 - Services

- 1 - Meters
- 2 • Intangible
- 3 • General and Common

4 The Federal Energy Regulatory Commission (FERC) Uniform System of Accounts
5 (USOA) provides the framework to functionalize this gas plant investment. These
6 account numbers are noted through this testimony. The functional categories of
7 operating expenses correspond to the plant categories above, and include additional
8 operation and maintenance (O&M) functional categories, namely:

- 9 • Customer Accounts Expenses
- 10 • Sales Expenses
- 11 • Administrative and General Expenses

12 The functional categories are presented in detail in the first column of the
13 Company's COSS (see Schedule (MTN)-1).

14 **Q9. What is the next step in the process?**

15 A9. The functionalized rate base and operating expense items are then further
16 separated, or classified, based upon the gas system design or operating characteristics that
17 cause the costs to be incurred. The three primary cost categories used in the COSS are
18 demand, commodity, and customer classifications.

19 Schedule (MTN)-2 contains a summary of the unbundled demand-related,
20 commodity-related, and customer-related costs by customer class developed in the
21 Company's COSS. The unbundled results are calculated at both present rates and at
22 uniform class rates of return. The equalized class rates of return are set equal to the
23 Company's proposed overall rate of return (ROR) of 7.19%.

1 **Q10. Please describe the final step, cost allocation.**

2 A10. The third step in the process is cost allocation where the functionalized and
3 classified costs are apportioned to the particular customer groups. The Company's costs
4 that serve only a particular customer class are directly assigned to that class. The
5 remaining costs are allocated to the customer groups based on a method that is
6 considered most consistent with cost causation. Please see Schedule (MTN)-1 that
7 provides the line-item allocations of the total Company costs.

8 **Q11. Please describe the Company's cost of service model.**

9 A11. A cost of service model has been developed for Delmarva's gas operations to
10 enable the Company to directly assign or allocate each element of Rate Base, Revenues,
11 and Operating Expenses to the respective customer classes. The model is a cost matrix
12 with the Total Company component reflected in the initial column and the customer
13 classes listed on the horizontal or initial row. The cost model starts with the Rate Base
14 detail including each plant account and continues with the remaining items of Rate Base,
15 Revenues, Operating Expenses, Taxes, and the development of the Labor allocator.

16 The cost model also contains a column labeled "ALLOC". The ALLOC column
17 contains an acronym identifying the allocation factor used to allocate the particular Total
18 Company cost to the customer groups. Each allocation factor is identified in the
19 Allocation Factor table located at the end of the cost studies (found in Schedule (MTN)-
20 1, starting at page 21).

21 The COSS uses both internally and externally developed allocators. The
22 internally developed allocators used in the cost study are detailed on Schedule
23 (MTN)-1, starting at page 24. This includes a description of the cost item allocated,

1 together with the acronym identifying the particular internal allocator. The internally
2 developed allocators represent one or more previously allocated cost items. For
3 example, the PLANT allocator shown on page 24, line 36, is an internally developed
4 allocator that represents Total Gas Plant in Service, referenced on page 3, line 29.

5 The external allocators have been developed using data or studies outside of
6 the cost study. For example, the Company has prepared detailed analyses of service
7 line and meter investment by customer class. The results of these studies are then
8 used to attribute the embedded costs contained in the plant accounts to the respective
9 customer classes.

10 Once the total Company costs are fully allocated, the assigned costs are
11 aggregated by customer class to determine the cost to serve that class and to compute the
12 class rate of return.

13 **Q12. What customer classes are used in the Company's COSS?**

14 A12. The COSS recognizes and allocates the Company's costs to the following firm
15 sales and transportation customer classes:

- 16 • Residential (Rate R)
- 17 • Residential Space Heating (Rate RSH)
- 18 • General Service (Rates GG & GVFT)
- 19 • Medium Volume General Service (Rates MVG & MVFT)
- 20 • Large Volume General Service (Rates LVG & LVFT)
- 21 • Large Volume Qualified Fuel Cell Provider (LVG-QFCP-RC)
- 22 • Lighting (LTG)

23 **Q13. Please describe the underlying basis for the COSS submitted in this case.**

1 A13. The Company used the same cost of service model submitted in PSC Docket No.
2 12-546 that formed the basis for the rate design in that case. The COSS presented in my
3 testimony reflects the total Company rate base, revenues, and expenses for the 12
4 months ended December 31, 2015. The cost of service results represent the Delmarva
5 Gas Delivery class-allocated results with the supporting Total Company cost details for
6 these results provided in Company Witness Ziminsky's Direct Testimony and Schedules.
7 As I will discuss below these results also reflect the use of weather normalized customer
8 sales and revenues for the test year.

9 **Adjustments to Accounting Data**

10 **Q14. What adjustments were made prior to developing the Class COSS?**

11 A14. Several adjustments were made from the Company's test year per book numbers
12 that are reflected in the COSS. The customer sales and revenues have been adjusted
13 from actual to reflect normal weather conditions. Adjustments have been made to reflect
14 changes in customer contracts, rates, closing, and additions. These customer adjustments
15 are described in the testimony of Company Witness Santacecilia.

16 Several additional pre-cost of service adjustments have been made as identified in
17 the Direct Testimony and Schedules of Company Witness Ziminsky. This includes an
18 adjustment to remove construction work in process (CWIP), and all revenues and
19 operating expenses recoverable through the Company's GCR. Accordingly, the
20 remaining revenues and expense items contained in the COSS are base rate related.

21 **Q15. Please briefly describe the weather normalization process.**

22 A15. Because the Company's gas sales are extremely weather sensitive, the Company's
23 actual monthly gas sales and revenues have been adjusted to reflect normal weather

1 patterns. The resulting weather normalized sales and revenues are then used as the basis
2 for determining revenue requirements, and for developing the class COSS and rate design
3 proposals. For example, the test year temperature was colder than normal, and the
4 weather normalization adjustment resulted in pro forma delivered gas sales that are
5 smaller than the actual gas sales observed in the test year. Therefore, the sales and
6 revenue allocators reflect normal weather, and mitigate any test year allocation biases
7 (skews) that may be realized due to abnormal weather patterns. A discussion of the
8 Company's weather normalization adjustment, including the results of the analysis, is
9 provided in the testimony and Schedules of Company Witness Santacecilia.

10 Allocations

11 **Q16. Please describe the major line item allocations contained in the Company's COSS.**

12 A16. A description of the cost allocation methods for Rate Base, Revenues, and
13 Operation and Maintenance expense are provided below.

14 **Q17. How have you allocated the various rate base components?**

15 A17. Each functionalized rate base component and the associated line-item allocation
16 factors is detailed on my Schedule (MTN)-1, pages 2 through 6. A description of the cost
17 allocation method for each major component, starting with gas plant in service, is
18 provided below.

19 **Q18. Please discuss how the Company's liquefied natural gas (LNG) plant investment**
20 **has been allocated.**

21 A18. The LNG facilities have been functionalized to Other Storage Plant, classified as
22 demand related, and allocated using a demand allocator, DEMSTOR, found on Schedule
23 (MTN)-1, page 21, line 3. In this case, the DEMSTOR allocator has been developed to

1 reflect a composite of DEMSTORP (pressure support) and DEMSTORS (supply)
2 allocators which reflect design day demand measures by customer class.

3 The development of the design day demand contribution by customer class is
4 discussed in the testimony of Company Witness Collacchi. Specifically, the Company
5 has estimated the demands for the residential and general gas service customer classes,
6 and then added the Contract Maximum Daily Quantities (MDQs) for those customers
7 with MDQs, adjusted for losses, to develop the final system demand estimate. The
8 MDQs for the interruptible customers have been excluded from this calculation.

9 **Q19. How has transmission plant been allocated?**

10 A19. The Transmission plant investment contained in Accounts 365-371, as shown
11 on Schedule (MTN)-1, page 3, lines 12-21, is a component of the Company's gas
12 delivery infrastructure. As shown in my schedule, the majority of this plant
13 investment is for mains that are categorized as transmission because of their high
14 operating pressure compared to distribution mains. The Company has retained the
15 use of the DEMTRAN allocation factor for Transmission plant that is based on the
16 Commission's prescribed allocation method. This plant allocator is a composite
17 factor comprised of design day demand and annual sendout components. In
18 particular, the DEMTRAN allocator was developed based on an annual sendout load
19 factor of 25.12%, shown on page 22, line 24. The DEMTRAN allocator factor for
20 each customer class was then developed using the weighting of the load factor for the
21 annual sendout component and the remainder 74.88%, for the design day demand
22 component.

23 **Q20. How has distribution plant investment been allocated?**

1 A20. As shown on Schedule (MTN)-1, page 3, lines 22-35, the vast majority of the
2 Company's investment in Distribution Plant (Accounts 374-387) is associated with
3 Mains, Services, and Meters. The remaining categories of Distribution Plant include
4 Land and Land Rights, Structures and Improvements, and Measuring and Regulating
5 Station equipment.

6 **Q21. How have distribution mains been allocated?**

7 A21. Distribution main costs (Account 376) have been allocated using the DEMMAIN
8 allocation factor. This is another plant allocator based on load factor weighted design
9 day demand and annual sendout components, calculated in a similar manner as described
10 above. In the development of this allocation factor, the MDQ demands and delivered
11 quantities associated with the interruptible customers and the large customers served off
12 the Transmission system have been excluded from the calculation.

13 **Q22. How have distribution service line costs (Account 380) been allocated?**

14 A22. The service line is the pipe that extends from the gas main to the customer's
15 meter. The Company conducted an analysis of the service line costs by size and type for
16 each customer class. After removing the service costs associated with the interruptible
17 customers, the final service cost allocator was then used to assign the embedded costs of
18 Account 380 - Services to the remaining customer classes.

19 **Q23. How were meter costs allocated?**

20 A23. The Company conducted an analysis of gas meters and meter devices to allocate
21 Accounts 381.0 – Meters; and 381.1 – Meters AMI to the respective customer classes.
22 Similar to the Service cost analysis, the meter costs for the interruptible customers were
23 excluded from the final allocator that was then used to allocate the embedded cost of

1 meters to the remaining customers.

2 **Q24. How were the remaining items of distribution plant allocated?**

3 A24. The remaining Distribution plant items, including Land/Land Rights (Account
4 374), Structures and Improvements (Account 375), and Measuring & Regulating Station
5 Equipment (Account 378), have been allocated using the DEMDIST plant allocation
6 factor. This is another allocator using weighted design day demand and annual sendout
7 components, consistent with the Commission's prescribed approach. The plant
8 associated with the Asset Retirement Obligation shown on the Schedule (MTN)-1, page 2
9 relates to gas meters and has been allocated using the meter allocator, CUST381.

10 **Q25. What are the allocation methods used for the remaining items of plant in service?**

11 A25. The remaining items of plant in service consist of General, Intangible, Common,
12 and Service Company assets. General plant and Service Company assets were allocated
13 on Labor. Intangible and Common plant were allocated on the appropriate Labor and
14 plant allocators. The development of the Labor allocator is detailed on Schedule (MTN)-
15 1, starting on page 17.

16 **Q26. How are the remaining items of Rate Base allocated?**

17 A26. The remaining elements of Rate Base consist of the following: the Depreciation
18 Reserve, Materials & Supplies, Prepayments, Cash Working Capital, Customer Advances
19 & Deposits, Deferred State and Federal Taxes, and Accumulated Investment Tax Credit.
20 These Rate Base items are detailed in Schedule (MTN)-1, starting at page 4. Each Rate
21 Base item has been functionalized and directly assigned or allocated using an appropriate
22 factor. For example, the Depreciation Reserve has been allocated on the corresponding
23 plant accounts.

1 The gas storage inventory costs, shown on page 5, line 10, have been allocated to
2 the sales customer classes using the ESTOR allocator. This allocator is based on the total
3 winter sendout for the five months November through March less a total winter base
4 sendout component.

5 Also, as described in the Direct Testimony of Company Witness Ziminsky, a
6 Lead/Lag analysis was conducted to determine Cash Working Capital (CWC). The
7 individual components of CWC are detailed in the cost study and assigned using
8 appropriate allocators. The Company has also computed the Deferred Federal and State
9 Income taxes, as detailed on page 6 of the cost study.

10 **Q27. How were revenues assigned?**

11 A27. The Company's total weather normalized revenues have been directly assigned to
12 the respective customer classes, as detailed in the Direct Testimony and Schedules of
13 Company Witness Santacecilia. The major components of Other Operating Revenues
14 have been assigned as follows: (1) Late Payment Revenue has been allocated on
15 uncollectibles; (2) Other Revenue Rent has been allocated on Plant.

16 **Q28. How are O&M expenses allocated?**

17 A28. The Operation and Maintenance expenses are allocated to the customer classes
18 using methods that most closely match cost causation. For example, Account 892,
19 Maintenance of Services, is assigned based on the plant allocator reflecting the
20 Company's investment in service lines. LNG, Transmission, and Distribution O&M
21 expenses are allocated to the customer classes primarily using the corresponding plant
22 allocations. Load dispatching expenses (Accounts 851 & 871) are allocated using
23 weighted design day demand and annual sendout components.

1 A32. Yes, it does.

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

14:03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
SUMMARY OF RESULTS-1									
DEVELOPMENT OF RATE BASE									
1	PAGE 3	560,133,349	23,119,167	348,371,075	129,769,757	22,916,961	33,296,751	2,659,092	3,546
2	PAGE 4	225,331,776	9,159,458	140,120,654	52,564,474	9,173,427	13,367,537	944,807	1,420
3		334,801,573	13,959,709	208,250,421	77,205,283	13,743,534	19,929,214	1,711,285	2,126
4	PAGE 5	0	0	0	0	0	0	0	0
5	PAGE 5	8,441,780	199,379	5,541,953	2,430,086	159,989	106,007	4,324	42
6	PAGE 5	11,385,769	402,787	7,282,071	3,077,806	283,289	294,921	34,730	166
7	PAGE 5	20,723,075	1,029,051	14,091,405	4,006,528	583,311	861,841	150,793	147
8	PAGE 6	46,475,430	1,916,273	28,910,715	10,762,228	1,903,197	2,764,467	216,258	292
9	PAGE 6	5,559,271	229,463	3,459,076	1,286,590	227,916	330,845	25,246	34
10	PAGE 6	357,595	15,411	225,223	82,095	14,335	19,902	627	2
11	PAGE 6	188,748	12,677	143,333	12,629	76	20	3	11
12	PAGE 6	3,116,065	145,369	2,095,446	740,920	127,144	8,161	25	0
13	PAGE 6	319,673,089	13,269,733	200,332,057	73,835,238	12,507,456	18,067,489	1,658,974	2,143
DEVELOPMENT OF RETURN									
14	PAGE 7	86,677,981	2,934,687	52,574,061	22,101,381	4,102,559	4,420,090	544,260	942
OPERATING EXPENSES									
15	PAGE 11	42,006,951	2,174,551	27,798,159	8,703,565	1,230,142	1,801,790	298,003	741
16	PAGE 12	15,138,458	644,166	9,551,977	3,450,647	585,446	842,767	53,360	94
17	PAGE 12	5,939,818	245,291	3,688,320	1,378,065	240,960	350,647	36,455	40
18	PAGE 12	6,765,714	(169,104)	2,933,770	2,829,818	712,180	411,417	47,624	9
19	PAGE 12	(46,826)	(1,959)	(29,127)	(10,905)	(1,923)	(2,793)	(220)	(0)
20	PAGE 12	3,414	151	2,170	780	134	178	0	0
21		69,807,529	2,893,098	43,945,269	16,352,089	2,776,958	3,404,007	435,223	884
22	PAGE 12	16,870,452	41,589	8,628,792	5,749,291	1,325,601	1,016,063	109,037	58
23	PAGE 12	0	0	0	0	0	0	0	0
24	PAGE 12	16,870,452	41,589	8,628,792	5,749,291	1,325,601	1,016,063	109,037	58
25		5.28%	0.31%	4.31%	7.79%	10.60%	5.62%	6.57%	2.70%
26		1.00	0.06	0.82	1.48	2.01	1.07	1.25	0.51

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

14:03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME OFCP (7)	LIGHTING (8)
DEVELOPMENT OF RATE BASE-2									
GAS PLANT IN SERVICE									
1	STDP LT	1,242,117	51,271	773,149	287,213	51,010	74,032	5,434	8
OTHER STORAGE PLANT (16% Pressure Support and 84% Supply Related)									
2	360-LAND & LAND RIGHTS	412,457	7,557	264,764	116,341	10,406	11,557	1,832	1
3	361-STRUCTURES & IMP	2,886,635	52,889	1,852,983	814,227	72,828	80,665	12,616	4
4	362-GAS HOLDERS	1,739,090	31,864	1,116,353	490,541	43,876	48,730	7,723	2
5	363-PURIFICATION EQUIP	589,464	10,800	378,388	166,269	14,872	16,517	2,618	1
6	363-1-LIQUIFICATION EQUIP	2,337,112	42,821	1,500,235	659,224	58,964	65,487	10,378	3
7	363-2-VAPORIZING EQUIP	1,476,930	27,061	948,068	416,595	37,262	41,384	6,559	2
8	363-3-COMPRESSOR EQUIP	477,268	8,745	306,367	134,622	12,041	13,373	2,119	1
9	363-4-MEAS & REG EQUIP	259,228	4,750	166,403	73,120	6,540	7,264	1,151	0
10	363-5-OTHER EQUIP	877,056	16,070	562,988	247,369	22,128	24,575	3,885	1
11	TOTAL OTHER STORAGE PLANT	11,055,240	202,556	7,096,560	3,118,328	278,918	309,772	49,082	14
TRANSMISSION PLANT									
1	365-1-LAND & LAND RIGHTS	56,104	829	26,255	14,162	3,811	8,740	2,307	0
2	365-2-RIGHTS OF WAY	194,971	2,881	91,240	49,214	13,244	30,375	8,016	1
3	366-STRUCTURES & IMPROVEMENT	953,778	14,095	446,335	240,760	64,788	148,590	39,215	4
4	367-MAINS	33,656,972	497,401	15,750,303	8,495,608	2,266,229	5,243,464	1,383,811	156
5	367-MAINS OFCP	265,551	0	0	0	0	0	265,551	0
6	368-COMPRESSOR STATION EQ	0	0	0	0	0	0	0	0
7	368-MEAS & REG STATION EQUIP	4,897,369	73,854	2,338,606	1,261,428	339,459	778,550	205,468	23
8	370-COMMUNICATION EQUIP	0	0	0	0	0	0	0	0
9	371-OTHER EQUIPMENT	0	0	0	0	0	0	0	0
10	TOTAL TRANSMISSION PLANT	40,124,765	569,061	18,652,739	10,061,162	2,707,531	6,209,719	1,904,368	185
DISTRIBUTION PLANT									
11	374-1-LAND	20,352	317	10,011	5,393	1,406	3,225	0	0
12	374-2-LAND RIGHTS	234,236	3,646	115,219	62,071	16,179	37,119	0	1
13	375-STRUCTURES & IMPROV	458,584	7,138	225,575	121,522	31,675	72,671	0	2
14	376-MAINS	257,104,043	4,386,055	138,973,317	74,495,917	16,325,541	22,921,840	0	1,373
15	376-MEAS & REG EQUIP - GEN	6,632,577	103,243	3,262,529	1,757,597	458,118	1,051,057	0	33
16	376-MEAS & REG EQUIP - OFCP	265,733	0	0	0	0	0	265,733	0
17	380-SERVICES	151,524,912	13,074,240	118,647,604	18,961,893	609,899	229,702	37,517	1,573
18	381-METERS	35,789,076	1,827,309	21,941,960	10,664,328	1,007,974	269,986	27,923	0
19	381-METERS OFCP	27,923	0	0	0	0	0	0	0
20	381-METERS AMI	18,644,047	1,344,246	15,820,595	1,379,206	0	0	0	0
21	385-INDUST MEAS & REG EQUIP	0	0	0	0	0	0	0	0
22	387-OTHER EQUIPMENT	392,189	20,024	240,448	117,083	11,046	411	0	0
23	ASSET RETIREMENT OBLIGATION	471,093,671	20,766,219	299,337,259	107,565,011	18,461,837	24,606,780	331,564	2,982
24	TOTAL DISTRIBUTION PLANT								

DELMARVA POWER & LIGHT
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FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

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TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME CFCP (7)	LIGHTING (8)
DEVELOPMENT OF RATE BASE CONT-3									
GENERAL PLANT									
1	LABOR	173,874	7,170	106,887	41,401	6,730	9,844	1,740	2
2	389-LAND & LAND RIGHTS	1,352,555	55,777	831,470	322,057	52,353	77,351	13,534	13
3	390-STRUCTURES & IMPROV	596,870	24,614	366,920	142,121	23,103	34,134	5,972	6
4	391-OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0
5	392-TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0
6	393-STORES EQUIPMENT	2,523,523	104,067	1,551,312	600,876	97,677	144,317	25,251	25
7	394-TOOLS, SHOP & GARAGE EQ	0	0	0	0	0	0	0	0
8	395-LABORATORY EQUIP	0	0	0	0	0	0	0	0
9	396-POWER OPERATED EQUIP	138,414	5,708	85,089	32,958	5,358	7,916	1,385	1
10	397-COMMUNICATION EQUIP	232,710	9,597	143,057	55,411	9,007	13,308	2,329	2
11	398-MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0
12	399-OTHER TANGIBLE PROPERTY	5,017,946	206,933	3,084,735	1,194,822	194,227	286,970	50,210	49
	TOTAL GENERAL PLANT								
COMMON PLANT									
13	301-ORGANIZATION	139,157	5,744	86,617	32,177	5,715	8,294	609	1
14	303-MISC INTAN PLANT-SOFTWARE	3,298,505	136,026	2,027,725	785,406	127,673	188,637	33,005	32
15	303.1-MISC INTAN PLT	0	0	0	0	0	0	0	0
16	389-LAND & LAND RIGHTS	310,745	12,615	191,027	73,991	12,028	17,771	3,109	3
17	390-STRUCTURES & IMPROV	8,735,217	360,228	5,369,892	2,079,941	338,109	499,556	87,405	85
18	391-OFFICE FURNITURE & EQUIP	1,763,203	72,712	1,083,912	419,836	68,247	100,835	17,643	17
19	392-TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0
20	393-STORES EQUIPMENT	34,169	1,409	21,005	8,136	1,323	1,954	342	0
21	394-TOOLS, SHOP & GARAGE EQ	909,336	37,500	559,005	216,522	35,197	52,004	9,099	9
22	395-LABORATORY EQUIP	0	0	0	0	0	0	0	0
23	396-POWER OPERATED EQUIP	0	0	0	0	0	0	0	0
24	397-COMMUNICATION EQUIP	3,540,738	146,015	2,176,635	843,084	137,049	202,490	35,429	35
25	398-MISCELLANEOUS EQUIPMENT	790,695	32,607	486,072	188,272	30,605	45,219	7,912	8
26	399-OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0
27	TOTAL COMMON PLANT	19,521,764	805,055	12,001,892	4,647,366	755,947	1,116,761	194,552	190
28	SERVICE COMPANY ASSETS	12,077,846	498,073	7,424,742	2,875,654	467,491	680,717	120,852	118
29	TOTAL GAS PLANT IN SERVICE	560,133,349	23,119,167	348,371,075	129,769,757	22,916,961	33,296,751	2,696,092	3,546

DELMARVA POWER & LIGHT
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	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
TRAN & DIST 75% DEM & 25% COMM ALLOC									
DISTR MAINS 76% DEM & 24% COMM ALLOC									
DEVELOPMENT OF RATE BASE CONT-4									
DEPRECIATION & AMORTIZATION RESERVE									
1	INTPLT	1,241,300	51,237	772,641	287,024	50,977	73,983	5,431	8
2	STORPLT	9,146,988	167,592	5,871,618	2,580,071	230,774	256,302	40,618	12
3	TRANPLT	16,476,965	243,505	7,710,652	4,159,074	1,119,237	2,566,968	677,453	77
4	DISTPLT	178,797,203	7,885,985	113,673,511	40,855,475	7,010,884	9,345,199	25,007	1,132
5	GENPLT	1,607,685	66,299	988,309	382,806	62,228	91,941	16,087	16
6	COMPLT	12,818,945	528,639	7,881,029	3,051,688	496,392	733,320	127,753	125
7	SERVCO	5,242,660	216,201	3,222,894	1,248,336	202,926	299,823	52,459	51
8	TOTAL RESERVE FOR DEPRECIATION	225,331,776	9,159,458	140,120,654	52,564,474	9,173,427	13,367,537	944,807	1,420
9	NET PLANT IN SERVICE	334,801,573	13,959,709	208,250,421	77,205,283	13,743,534	19,929,214	1,711,285	2,126

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

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ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME OFCP (7)	LIGHTING (8)
TRAN & DIST 75% DEM & 25% COMM ALLOC								
DISTR MAINS 76% DEM & 24% COMM ALLOC								
DEVELOPMENT OF RATE BASE CONT-5								
ADDITIONS AND DEDUCTIONS TO RATE BASE								
ADDITIONS TO NET PLANT:								
CONST WORK IN PROGRESS								
1 INTPLT	0	0	0	0	0	0	0	0
2 STORPLT	0	0	0	0	0	0	0	0
3 TRANSMISSION PLANT	0	0	0	0	0	0	0	0
4 DISTRIBUTION PLANT	0	0	0	0	0	0	0	0
5 SERVICE COMPANY	0	0	0	0	0	0	0	0
6 GENERAL PLANT	0	0	0	0	0	0	0	0
7 COMMON PLANT	0	0	0	0	0	0	0	0
8 TOT CONSTR WORK IN PROG	0	0	0	0	0	0	0	0
9 NET PLANT IN SERVICE & CWIP	334,801,573	13,959,709	208,250,421	77,205,283	13,743,534	19,929,214	1,711,285	2,126
ADDITIONS TO RATE BASE								
MATERIALS & SUPPLIES								
10 GAS IN STORAGE	7,453,057	158,077	4,926,944	2,202,552	119,047	46,402	0	36
11 PLANT M&S - T&D PLT	988,723	41,302	615,009	227,534	40,943	59,605	4,324	6
12 TOTAL MATERIALS & SUPPLIES	8,441,780	199,379	5,541,953	2,430,086	159,989	106,007	4,324	42
CASH WORKING CAPITAL								
13 PURCHASED GAS	5,956,895	140,897	3,765,022	1,908,300	112,283	30,303	0	91
14 OTHER PRODUCTION	226,776	4,745	144,479	66,202	5,016	3,817	516	2
15 TRANSMISSION	135,211	1,832	56,886	32,163	10,789	24,978	6,561	1
16 DISTRIBUTION	1,194,548	51,866	729,274	296,888	48,302	63,770	4,445	6
17 OTHER O&M	1,916,937	122,198	1,368,479	319,918	37,860	57,191	11,238	53
18 UTILITY TAXES	127,668	5,797	81,831	28,283	4,526	6,475	745	1
19 OTHER TAXES	4,822	219	3,091	1,069	171	245	28	0
20 PAYROLL TAXES	86,638	3,573	53,260	20,629	3,353	4,955	867	1
21 PROPERTY TAXES	2,212,404	91,316	1,375,990	512,562	90,517	131,515	10,491	14
22 FIT	0	0	0	0	0	0	0	0
23 SIT	0	0	0	0	0	0	0	0
24 INTEREST EXPENSE	(488,753)	(20,173)	(303,977)	(113,233)	(19,997)	(29,054)	(2,318)	(3)
25 ICCD	(1,121)	(49)	(713)	(256)	(44)	(59)	(0)	(0)
26 FEDERAL UNEMPLOYMENT TAXES	3,505	145	2,155	835	136	200	35	0
27 STATE UNEMPLOYMENT TAXES	10,239	422	6,294	2,438	396	586	102	0
28 TOTAL CASH WORKING CAPITAL	11,385,769	402,787	7,282,071	3,077,606	293,289	284,921	34,730	166
OTHER MISCELLANEOUS RATE BASE ITEMS								
29 PREPAID PENSION (LABOR)	17,970,591	741,082	11,047,251	4,278,974	695,578	1,027,715	179,815	176
30 AMI Regulatory Asset (net of tax)	5,652,949	407,581	4,827,188	418,181	0	0	0	0
31 PREPAID INSURANCE	0	0	0	0	0	0	0	0
32 Accrued OPEB Liability (net of tax)	(2,900,465)	(119,611)	(1,783,033)	(690,629)	(112,267)	(165,874)	(29,022)	(28)
33 TOTAL OTHER MISC RATE BASE ITEMS	20,723,075	1,029,051	14,091,405	4,006,526	583,311	861,841	150,793	147

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TRAN & DIST 75% DEM & 25% COMM ALLOC									
DISTR MAINS 75% DEM & 24% COMM ALLOC									
DEVELOPMENT OF RATE BASE CONT-6									
DEDUCTIONS FROM RATE BASE									
1	CUSTADV	168,748	12,677	143,333	12,629	76	20	3	11
2	CUSTOMER ADVANCES	2,240,815	145,369	2,085,446	0	0	0	0	0
3	CUSTOMER DEPOSITS R & RSH	868,064	0	0	7,40,920	127,144	0	0	0
4	CUSTOMER DEPOSITS GG & MVG	9,185	0	0	0	0	9,161	25	0
5	CUSTOMER DEPOSITS LVG								
5	ACCUM DEFERRED FIT TAX	(763,294)	(32,302)	(481,523)	(186,510)	(30,319)	(44,796)	(7,538)	(8)
6	PENSION CREDIT	47,258,724	1,950,575	28,392,236	10,948,738	1,933,515	2,809,263	224,096	298
7	PLANT RELATED	46,475,430	1,918,273	28,910,715	10,762,228	1,903,197	2,764,467	216,258	292
7	TOTAL ACCUM DEF FIT TAX								
8	LABOR	(211,824)	(6,735)	(130,217)	(50,437)	(8,199)	(12,114)	(2,120)	(2)
9	ACCUM DEFERRED SIT TAX	5,771,095	236,188	3,589,293	1,337,027	236,115	343,059	27,366	37
9	PENSION CREDIT								
10	PLANT RELATED	5,559,271	229,463	3,458,076	1,286,590	227,916	330,945	25,246	34
10	TOTAL ACCUM DEF SIT TAX								
ACCUM ITC									
11	INTPLT	0	0	0	0	0	0	0	0
12	STORPLT	0	0	0	0	0	0	0	0
13	OTHER STORAGE PLANT	11,109	164	5,189	2,804	755	1,731	457	0
14	TRANPLT	334,089	14,735	212,403	76,340	13,100	17,462	47	2
15	DISTRIBUTION PLANT	5,646	233	3,471	1,344	219	323	56	0
16	GENPLT	6,750	278	4,150	1,607	261	386	67	0
17	COMMON PLANT	357,595	15,411	225,223	82,085	14,335	18,902	627	2
17	TOTACCUMITC								
18	TOTAL RATE BASE	319,673,089	13,269,733	200,332,057	73,835,238	12,507,456	18,067,489	1,658,874	2,143

DELMARVA POWER & LIGHT
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ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)	941
OPERATING REVENUES-7									
GAS OPERATING REVENUES									
1 TOTAL REV FIRM SALE OF GAS	86,154,371	2,881,861	52,209,684	22,006,959	4,097,894	4,413,312	543,720		941
OTHER OPERATING REVENUES									
2 LATE PAYMENT REVENUE -GAS	409,588	48,120	253,462	68,006	0	0	0	0	0
3 MISC SERVICE REVENUE - GAS	0	0	0	0	0	0	0	0	0
4 OTHER REVENUE RENT	114,022	4,706	70,915	26,416	4,665	6,776	541	1	1
5 OTHER MISC. REVENUE	0	0	0	0	0	0	0	0	0
6 SPECIAL READING CHARGE	0	0	0	0	0	0	0	0	0
7 INTERRUPTIBLE TRANSPORTATION	0	0	0	0	0	0	0	0	0
8 LVG REVENUE	0	0	0	0	0	0	0	0	0
9 OFF-SYSTEM CAPACITY RELEASE	0	0	0	0	0	0	0	0	0
10 OFF-SYSTEM SALES - GAS REG	0	0	0	0	0	0	0	0	0
11 TRANSITION CHARGES	0	0	0	0	0	0	0	0	0
12 CASH OUT REVENUE	0	0	0	0	0	0	0	0	0
13 IT REVENUE CREDITS	0	0	0	0	0	0	0	0	0
14 FLEXIBLY PRICED SERVICE	0	0	0	0	0	0	0	0	0
15 UTILITY TAX - OTHER	0	0	0	0	0	0	0	0	0
16 TOTAL OTHER OPERATING REVENUE	523,610	52,826	364,377	94,422	4,665	6,778	541	1	1
17 TOTAL OPERATING REVENUES	86,677,981	2,934,687	52,574,061	22,101,381	4,102,559	4,420,090	544,260		942

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OPERATION & MAINTENANCE EXPENSE - 8								
OPERATION AND MAINTENANCE EXPENSE								
PURCHASED GAS SUPPLY EXPENSES								
1	ESALES	0	0	0	0	0	0	0
2	803-NATURAL GAS PURCHASES	0	0	0	0	0	0	0
3	805-OTHER GAS PURCHASES	336,561	7,961	107,818	6,344	1,712	0	5
4	807-PURCHASED GAS EXPENSES	0	0	0	0	0	0	0
5	808-STORAGE GAS EXP DA	0	0	0	0	0	0	0
6	813-DEFERRED FUEL - GAS	1,153,915	27,293	369,658	21,750	5,870	0	18
7	813-OTHER GAS SUPPLY EXPENSE	0	0	0	0	0	0	0
8	DEMTRANBL	1,490,476	35,254	477,476	28,094	7,582	0	23
8	TOTAL GAS SUPPLY EXPENSE	1,490,476	35,254	477,476	28,094	7,582	0	23
LNG STORAGE EXPENSES								
OPERATION EXPENSE								
9	840-SUPERVISION & ENGINEER	64,246	1,177	18,122	1,621	1,800	285	0
10	841-OPER LABOR & EXPENSES	953,932	17,478	289,074	24,067	26,730	4,236	1
11	842-POWER (FUEL)	315	6	89	8	9	1	0
12	TOTAL OPERATION EXPENSE	1,018,492	18,661	287,284	25,696	28,539	4,523	1
MAINTENANCE								
13	843.1-MAINT SUPERV & ENGINEER	64,697	1,185	18,249	1,632	1,813	287	0
14	843.2-MAINT STUCT & IMPROV	45,542	834	12,848	1,149	1,276	202	0
15	843.3-MAINT OF GAS HOLDERS	524	10	148	13	15	2	0
16	843.4-MAINT OF PURIFICATION EQ	77,981	1,429	21,996	1,967	2,185	346	0
17	843.5-MAINT OF LIQUIFICATION EQ	153,437	2,811	98,494	3,871	4,289	681	0
18	843.6-MAINT OF VAPORIZING EQ	18,135	332	11,641	458	508	81	0
19	843.7-MAINT OF COMPRESSOR EQ	12,718	233	8,164	321	356	56	0
20	843.8-MAINT OF MEAS & REG EQ	6,660	159	2,443	218	243	38	0
21	843.9-MAINT OF OTHER EQUIP	164,236	3,009	105,426	4,144	4,602	729	0
22	TOTAL MAINTENANCE EXPENSE	545,928	10,003	350,441	13,773	15,297	2,424	1
23	TOTAL LNG STORAGE EXP	1,564,420	28,664	1,004,230	39,469	43,836	6,947	2
24	TOTAL PROD & LNG STOR EXP	3,054,896	63,917	1,946,276	67,564	51,418	6,947	25

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	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME OFCP (7)	LIGHTING (8)
OPERATION & MAINTENANCE EXP CONT-9									
TRANSMISSION EXPENSES									
OPERATION									
1	TLABTO	74,193	1,029	31,335	17,785	5,882	13,506	4,655	0
2	TSALESTD	450,832	6,886	200,646	111,876	32,962	74,158	24,500	3
3	A851DA	112,489	0	0	11,395	21,858	54,542	24,694	0
4	TRANPLTWB	0	0	0	0	0	0	0	0
5	PLT368	0	0	0	0	0	0	0	0
6	TRANPLTWB	0	0	0	0	0	0	0	0
7	TRANPLTWB	0	0	0	0	0	0	0	0
8	PLT367WB	286,646	3,910	123,804	66,779	17,971	41,216	12,965	1
9	DEMTRANBL	0	0	0	0	0	0	0	0
10	PLT369	18,782	278	8,790	4,741	1,276	2,926	772	0
11	TRANPLTWB	0	0	0	0	0	0	0	0
12	EXP85158	101,744	1,303	39,947	23,351	8,879	20,720	7,544	0
13	TRANPLTWB	45,465	667	21,135	11,400	3,068	7,036	2,158	0
14	TOTAL OPERATION EXPENSE	1,070,150	13,873	425,657	247,328	91,895	214,104	77,287	5
MAINTENANCE									
15	TLABTM	10,275	151	4,781	2,579	694	1,592	479	0
16	PLT366	0	0	0	0	0	0	0	0
17	PLT367WB	383,209	5,619	177,925	95,972	25,827	59,233	18,632	2
18	PLT368	0	0	0	0	0	0	0	0
19	PLT368	157,118	2,322	73,526	39,659	10,673	24,478	6,460	1
20	PLT370	0	0	0	0	0	0	0	0
21	PLT371	0	0	0	0	0	0	0	0
22	TOTAL MAINTENANCE EXPENSE	550,602	8,092	256,231	138,210	37,193	85,303	25,571	3
23	TOTAL TRANSMISSION EXPENSE	1,620,753	21,965	681,889	385,538	129,088	299,407	102,858	8

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OPERATION & MAINTENANCE EXP CONT-10									
DISTRIBUTION EXPENSES									
1	OPERATION								
2	870-SUPERVISION & ENGINEER	612,389	26,917	371,930	155,987	24,644	30,035	2,874	3
3	870-SUPERVISION & ENGINEER DA	0	0	0	0	0	0	0	0
4	871-LOAD DISPATCHING	217,546	3,773	112,938	62,730	14,889	23,214	0	2
5	871-LOAD DISPATCHING DA	75,860	0	0	7,873	15,233	37,239	15,515	0
6	872-COMP STA LABOR & EXP	0	0	0	0	0	0	0	0
7	872-MAINS & SERVICES EXP	3,487,167	149,430	2,204,796	798,840	144,938	186,138	9,216	25
8	875-MEAS & REG STA EXP QFCP	239,248	3,581	113,151	60,957	15,888	36,453	0	1
9	875-MEAS & REG STA EXP INDUST	0	0	0	0	0	0	0	0
10	875-MEAS & REG STA EXP QFCP	1,908,262	97,432	1,169,938	569,685	53,745	15,462	2,000	0
11	879-CUST INSTALLATIONS EXP	36,491	2,903	27,388	5,775	315	101	7	0
12	880-OTHER EXPENSES	2,876,617	123,797	1,746,898	725,518	117,966	149,550	12,874	14
13	881-RENTS	6,302	278	4,005	1,439	247	329	4	0
14	TOTAL OPERATION EXPENSE	9,469,882	408,110	5,751,045	2,389,804	387,866	490,520	42,482	45
MAINTENANCE									
15	885-MAINT SUPERV & ENGINEER	80,880	3,699	50,507	18,186	3,142	5,088	257	1
16	886-MAINT STRUCT & IMPROV	0	0	0	0	0	0	0	0
17	887-MAINT OF MAINS	1,591,168	27,145	860,090	461,047	101,037	141,861	0	8
18	889-MAINT M & R STA EQ - GEN	243,529	3,645	115,176	62,048	16,173	37,105	9,381	1
19	890-MAINT M & R STA EQ - IND	0	0	0	0	0	0	0	0
20	892-MAINT OF SERVICES	1,334,456	115,143	1,044,911	166,994	5,371	2,023	0	14
21	893-MAINT OF METERS & HSE REG	1,101,190	56,224	675,130	328,745	31,014	6,923	1,154	0
22	894-MAINT OF OTHER EQUIP	487,761	7,748	244,846	131,904	34,381	78,880	0	2
23	TOTAL MAINTENANCE EXPENSE	4,849,004	213,604	2,890,660	1,168,924	191,118	273,879	10,792	26
24	TOTAL DISTRIBUTION EXPENSE	14,318,886	621,714	8,741,705	3,558,729	578,984	764,399	53,284	71
CUSTOMER ACCOUNTS EXPENSES									
25	901-SUPERVISION	0	0	0	0	0	0	0	0
26	902-METER READING EXPENSE	730,730	54,192	620,244	55,688	373	177	18	39
27	903-CUST RECORDS & COLL EXP	7,521,895	560,625	6,388,445	567,961	3,455	922	123	484
28	904-UNCOLLECTIBLE ACCOUNTS	3,110,420	365,425	2,228,558	516,437	0	0	0	0
29	905-MISC CUST ACCTS EXP	0	0	0	0	0	0	0	0
30	TOTAL CUSTOMER ACCTS EXPENSE	11,363,145	980,242	9,237,247	1,140,087	3,828	1,099	141	503
CUSTOMER SERVICE & INFO EXP									
31	907-SUPERVISION	0	0	0	0	0	0	0	0
32	908-CUSTOMER ASSISTANCE EXP	220,939	9,948	137,911	34,734	9,278	20,116	8,943	8
33	909-INFO & INSTRUCT EXP	68,598	3,069	42,819	10,785	2,881	6,246	2,777	2
34	910-MISC CUST SERV & INFO EX	0	0	0	0	0	0	0	0
35	TOTAL CUST SERVICE & INFO EXP	289,537	13,037	180,730	45,519	12,159	26,362	11,719	10
CUSTOMER SALES EXPENSES									
26	912-DEMONSTRATING AND SELLING EXP	437,448	19,697	273,057	68,773	18,371	39,829	17,708	16
	TOTAL CUSTOMER SALES EXPENSE								

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

14.03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC DISTR MAINS 76% DEM & 24% COMM ALLOC		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
OPERATION & MAINTENANCE EXP CONT-11										
ADMINISTRATIVE & GENERAL EXP										
OPERATION										
1	920-ADMIN & GENRL SALARIES	LABOR	549,146	22,646	337,583	130,757	21,256	31,405	5,485	5
2	921-OFFICE SUPPLIES & EXP	LABOR	58,112	2,314	34,484	13,361	2,172	3,209	561	1
3	922-ADMIN EXP TRANS-CREDIT	LABOR	0	0	0	0	0	0	0	0
4	923-OUTSIDE SERVICES EMPLOY	LABOR	6,272,851	258,683	3,856,176	1,483,627	242,800	358,736	62,767	61
5	924-PROPERTY INSURANCE	PLANT	72,754	3,003	45,249	16,855	2,977	4,325	345	0
6	925-INJURIES & DAMAGES	LABOR	491,162	20,256	301,948	116,955	19,012	28,090	4,915	5
7	926-EMPLOYEE PENSNS & BENE	LABOR	3,422,928	141,157	2,104,213	815,053	132,469	195,753	34,250	33
8	928-REGULATORY COMMISSION EX	CLAIMREV	852,445	38,710	546,382	188,911	30,219	43,232	4,972	10
9	929-DUPLICATE CHARGES-CR	LABOR	(1,925,572)	(79,408)	(1,185,727)	(458,498)	(74,532)	(110,121)	(19,267)	(19)
10	930.1-GENRL ADVERTISING EX	LABOR	17,633	727	10,840	4,199	683	1,008	176	0
11	930.2-MISC GENRL EXP	LABOR	308,986	12,759	190,192	73,668	11,975	17,693	3,096	3
12	931-RENTS	LABOR	41	2	25	10	2	2	0	0
13	TOTAL OPERATION EXPENSE		10,118,906	420,648	6,243,365	2,394,879	389,052	573,333	97,309	100
MAINTENANCE										
14	935-MAINT OF GENERAL PLANT	GENPLT	803,381	33,130	493,871	191,293	31,096	45,944	8,039	8
15	TOTAL MAINTENANCE EXPENSE		803,381	33,130	493,871	191,293	31,096	45,944	8,039	8
16	TOTAL ADMIN & GENERAL EXPENSE		10,922,287	453,978	6,737,256	2,586,172	420,148	618,277	105,348	108
17	TOTAL OPERATION & MAINT EXP		42,006,951	2,174,551	27,798,159	8,703,565	1,230,142	1,801,790	298,003	741

DELMARVA POWER & LIGHT
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12-May-16

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DISTR MAINS 76% DEM & 24% COMM ALLOC

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
DEPRECIATION & AMORTIZATION EXP-12									
DEPRECIATION AND AMORTIZATION EXPENSE									
DEPRECIATION EXPENSE									
1 TOTAL INTANGIBLE PLANT	INTPLT	0	0	0	0	0	0	0	0
2 OTHER STORAGE PLANT	STORPLT	339,839	6,227	218,149	95,858	8,574	9,522	1,509	0
3 TRANSMISSION PLANT	TRANPLTWB	705,806	10,362	328,107	176,979	47,626	109,231	33,498	3
4 DISTRIBUTION PLANT	DISTPLTWB	12,836,519	565,845	8,156,442	2,931,513	503,054	670,548	9,035	81
5 GENERAL PLANT	GENPLT	64,844	2,674	39,862	15,440	2,510	3,708	649	1
6 COMMON PLANT	COMPLT	868,789	35,869	534,743	207,063	33,661	48,757	8,668	8
7 TOTAL DEPRECIATION EXP		14,816,797	620,976	9,277,303	3,426,852	595,446	842,767	53,360	94
AMORTIZATION EXPENSE									
8 INTANGIBLE SOFTWARE	LABOR	0	0	0	0	0	0	0	0
9 INTANGIBLE OTHER	INTPLT	0	0	0	0	0	0	0	0
10 ASSET RETIREMENT OBLIGATION	CUST381	0	0	0	0	0	0	0	0
11 AMI/MU	CUST381AMI	321,661	23,192	274,674	23,795	0	0	0	0
12 GAS PILOT CUSTOMER CHOICE	ESALES	0	0	0	0	0	0	0	0
13 TOTAL AMORTIZATION EXP		321,661	23,192	274,674	23,795	0	0	0	0

DELMARVA POWER & LIGHT
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TRAN & DIST 75% DEM & 25% COMM ALLOC									
DISTR MAINS 76% DEM & 24% COMM ALLOC									
OTHER OPERATING EXPENSES-13									
OTHER OPERATING EXPENSES									
14 TAXES OTHER THAN INCOME TAXES									
15 PAYROLL TAXES	LABOR	619,036	25,528	390,547	147,399	23,961	35,402	6,194	6
16 OTHER TAXES	PLANTWB	5,234,847	215,860	3,252,692	1,211,642	213,972	310,887	29,760	33
17 TOTAL TAXES OTHER THAN INCOME	CLAIMREV	85,935	3,902	55,082	19,044	3,046	4,358	501	1
		5,939,818	245,291	3,688,320	1,378,085	240,980	350,647	36,455	40
18 TOTAL INCOME TAXES		(1,865,002)	(524,992)	(2,432,861)	836,104	356,123	(102,442)	1,109	(43)
19 TOTAL DEFERRED INCOME TAXES		8,630,716	355,888	5,366,630	1,983,713	354,057	513,859	46,515	53
20 INVESTMENT TAX CREDIT ADJ-NET		(46,826)	(1,959)	(29,127)	(10,805)	(1,923)	(2,793)	(220)	(0)
21 TOTAL TAX EXPENSE		6,719,887	(171,063)	2,904,642	2,819,013	710,257	408,624	47,405	9
INTEREST ON CUSTOMER DEPOSITS	PLTCUST	3,414	151	2,170	780	134	178	0	0
22 TOTAL OPERATING EXPENSES		69,807,529	2,893,098	43,945,269	16,352,089	2,776,958	3,404,007	435,223	884
23 NET OPERATING INCOME		16,870,452	41,589	8,628,792	5,749,291	1,325,601	1,016,083	109,037	58
AFUDC									
24 OTHER STORAGE RELATED	STORPLT	0	0	0	0	0	0	0	0
24 TRANSMISSION RELATED	TRANPLTWB	0	0	0	0	0	0	0	0
25 DISTRIBUTION RELATED	DISTRPLTWB	0	0	0	0	0	0	0	0
26 GENERAL RELATED	GENPLT	0	0	0	0	0	0	0	0
27 TOTAL AFUDC		0	0	0	0	0	0	0	0
28 TOTAL EARNINGS		16,870,452	41,589	8,628,792	5,749,291	1,325,601	1,016,083	109,037	58

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

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	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME OFCP (7)	LIGHTING (8)
1 TOTAL OPERATING REVENUES		86,677,981	2,934,687	52,574,061	22,101,381	4,102,559	4,420,090	544,260	942
LESS:									
2 OPERATION & MAINT EXPENSE		42,006,951	2,174,551	27,788,159	8,703,565	1,230,142	1,801,790	298,003	741
3 DEPREC & AMORT EXPENSE		15,138,458	644,168	9,551,977	3,450,647	595,446	842,767	53,360	94
4 TAXES OTHER THAN INCOME		5,939,818	245,291	3,688,320	1,378,085	240,960	350,647	36,455	40
5 TOT OPER EXP EXCL INC TAX		63,085,227	3,064,010	41,038,456	13,532,286	2,066,557	2,985,204	387,818	875
6 OPERATING INCOME BEFORE TAXES		23,592,753	(129,323)	11,535,605	8,569,084	2,035,982	1,424,886	156,442	67
SCHEDULE M ITEMS									
7 ACCRUED VACATION & SICK PAY	LABOR	(13,149)	(542)	(8,083)	(3,131)	(509)	(752)	(132)	(0)
8 CLAIMS RESERVE	PLANTWB	40,753	1,680	25,322	9,433	1,666	2,420	232	0
9 REACQUIRED DEBT	PLANTWB	200,784	8,279	124,758	46,473	8,207	11,924	1,141	1
10 MATERIALS RESERVES	PLANTWB	9,896	408	6,149	2,291	405	568	56	0
11 ENVIRONMENTAL EXPENSE - REG LIAB	PLANTWB	(21,000)	(866)	(13,048)	(4,861)	(858)	(1,247)	(119)	(0)
12 DEFERRED COMPENSATION	LABOR	17,746	732	10,909	4,225	687	1,015	178	0
13 HEALTH CLAIMS	LABOR	(10,901)	(450)	(6,701)	(2,586)	(422)	(623)	(109)	(0)
14 OPEB	LABOR	(291,087)	(12,004)	(178,943)	(69,311)	(11,267)	(16,647)	(2,913)	(3)
15 PENSION EXP	LABOR	2,123,480	87,569	1,305,389	505,621	82,192	121,439	21,248	21
16 SERP	LABOR	26,240	1,082	16,131	6,248	1,016	1,501	263	0
17 WORKERS COMPENSATION	LABOR	(79,048)	(3,260)	(48,594)	(18,822)	(3,060)	(4,521)	(791)	(1)
18 ACCRUED SICK PAY	LABOR	32,403	1,336	19,920	7,716	1,254	1,853	324	0
19 ACCRUED BONUS	LABOR	77,044	3,177	47,362	18,345	2,982	4,406	771	1
20 DISABILITY	LABOR	171,076	7,055	105,167	40,735	6,622	9,784	1,712	2
21 ENVIRONMENTAL REG LIAB. CONTRA	LABOR	21,000	866	12,910	5,000	813	1,201	210	0
22 PROPERTY TAXES	LABOR	460,247	18,978	285,976	106,527	18,812	27,333	2,617	3
23 FLOWTHROUGHS	LABOR	(736,794)	(30,382)	(457,810)	(170,536)	(30,116)	(43,757)	(4,189)	(5)
24 PLANT - LABOR RELATED	LABOR	(602,176)	(24,833)	(370,182)	(143,384)	(23,308)	(34,438)	(6,025)	(6)
25 PLANT - PLANT RELATED	LABOR	(23,382,470)	(864,595)	(14,534,989)	(5,414,351)	(956,159)	(1,389,232)	(132,986)	(148)
26 PERMANENT	LABOR	28,894	1,186	17,824	6,904	1,122	1,658	290	0
TOTAL SCHEDULE M ITEMS		(21,936,962)	(904,572)	(13,640,544)	(5,067,473)	(899,921)	(1,306,095)	(118,223)	(134)
26 INTEREST CHARGES	PLANTWB	6,243,178	257,439	3,879,222	1,445,027	255,188	370,770	35,492	39
27 INTEREST ON LONG TERM DEBT	PLANTWB	0	0	0	0	0	0	0	0
28 AMORT OF PREMIUM / DISCOUNT	PLANTWB	0	0	0	0	0	0	0	0
29 OTHER INTEREST CHARGES	PLANTWB	6,243,178	257,439	3,879,222	1,445,027	255,188	370,770	35,492	39
TOTAL INTEREST CHARGES									
29 GAIN ON DISPOSAL OF PROPERTY	PLANTWB	0	0	0	0	0	0	0	0
30 STATE TAXABLE INCOME		(4,587,386)	(1,291,334)	(5,984,161)	2,056,564	860,863	(251,979)	2,727	(106)
31 STATE INCOME TAX @ 8.70%		(399,103)	(112,346)	(520,622)	178,923	76,637	(21,922)	237	(9)
32 OTHER STATE INCOME TAXES		0	0	0	0	0	0	0	0
TOT DELAWARE STATE INCOME TAX		(399,103)	(112,346)	(520,622)	178,923	76,637	(21,922)	237	(9)
FEDERAL TAXABLE INCOME		(4,188,283)	(1,178,988)	(5,463,539)	1,877,661	804,246	(230,056)	2,490	(97)
FEDERAL TAXES @ 35.00%		(1,465,899)	(412,646)	(1,912,239)	657,181	281,486	(80,520)	871	(34)
OTHER FEDERAL INCOME TAXES		0	0	0	0	0	0	0	0
TOTAL FEDERAL INCOME TAXES		(1,465,899)	(412,646)	(1,912,239)	657,181	281,486	(80,520)	871	(34)
CURRENT FED & STATE INC TAXES		(1,865,002)	(524,992)	(2,432,861)	836,104	358,123	(102,442)	1,109	(43)

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ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
DEVELOPMENT OF INCOME TAXES-15								
DEFERRED STATE INCOME TAX								
1	PLANTWB	1,973,229	1,226,073	456,718	80,655	117,186	11,218	12
2	LABOR	(126,292)	(77,637)	(30,071)	(4,888)	(7,222)	(1,264)	(1)
3	LABOR RELATED	0	0	0	0	0	0	0
4	LABOR	0	0	0	0	0	0	0
5	PLANTWB	0	0	0	0	0	0	0
6	PLANTWB	0	0	0	0	0	0	0
7	PLANTWB	0	0	0	0	0	0	0
8	LABOR	0	0	0	0	0	0	0
9	GCRFUEL	0	0	0	0	0	0	0
10	GCRFUEL	0	0	0	0	0	0	0
11	LABOR	0	0	0	0	0	0	0
12	PLANTWB	0	0	0	0	0	0	0
13	LABOR	0	0	0	0	0	0	0
14	LABOR	0	0	0	0	0	0	0
15	LABOR	0	0	0	0	0	0	0
16	LABOR	0	0	0	0	0	0	0
17	LABOR	0	0	0	0	0	0	0
18	PLANTWB	1,846,937	1,148,436	425,648	75,767	109,964	9,954	11
TOTAL DEF STATE INCOME TAX								
DEFERRED FEDERAL INCOME TAX								
19	PLANTWB	7,247,646	4,503,352	1,677,519	296,245	430,423	41,203	46
20	LABOR	(463,868)	(285,158)	(110,451)	(17,955)	(26,528)	(4,641)	(5)
21	LABOR RELATED	0	0	0	0	0	0	0
22	LABOR	0	0	0	0	0	0	0
23	LABOR	0	0	0	0	0	0	0
24	PLANTWB	0	0	0	0	0	0	0
25	PLANTWB	0	0	0	0	0	0	0
26	LABOR	0	0	0	0	0	0	0
27	GCRFUEL	0	0	0	0	0	0	0
28	GCRFUEL	0	0	0	0	0	0	0
29	LABOR	0	0	0	0	0	0	0
30	PLANTWB	0	0	0	0	0	0	0
31	LABOR	0	0	0	0	0	0	0
32	LABOR	0	0	0	0	0	0	0
33	LABOR	0	0	0	0	0	0	0
34	LABOR	0	0	0	0	0	0	0
35	LABOR	0	0	0	0	0	0	0
36	PLANTWB	6,783,779	4,218,194	1,567,067	278,290	403,895	36,561	41
TOTAL DEF FEDERAL INCOME TAX								

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DEVELOPMENT OF INCOME TAXES-16									
1 INVESTMENT TAX CREDIT NET	INTPLT	0	0	0	0	0	0	0	0
2 OTHER STORAGE RELATED	STORPLT	0	0	0	0	0	0	0	0
3 TRANSMISSION RELATED	TRANPLTWB	(3,182)	(47)	(1,479)	(798)	(215)	(482)	(151)	(9)
4 DISTRIBUTION RELATED	DISTRPLTWB	(39,673)	(1,744)	(25,145)	(9,037)	(1,551)	(2,067)	(28)	(9)
5 GENERAL RELATED	GENPLT	(2,025)	(84)	(1,245)	(482)	(78)	(116)	(20)	(9)
6 COMMON RELATED	COMPLT	(2,046)	(84)	(1,258)	(487)	(79)	(117)	(20)	(9)
7 TOT INVEST TAX CREDIT NET		(46,826)	(1,959)	(28,127)	(10,805)	(1,923)	(2,793)	(220)	(9)

TAX RATES
STATE TAX RATE 8.70%
FEDERAL TAX RATE - CURRENT 35.00%
1 - EFFECTIVE TAX RATE 0.61611
EFFECTIVE TAX RATE 0.39389
EFFECTIVE FEDERAL RATE 0.40624
TAXABLE INCOME FACTOR 1.62308

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		TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)	
TRAN & DIST 75% DEM & 25% COMM ALLOC										
DISTR MAINS 76% DEM & 24% COMM ALLOC										
	ALLOC									
DEVELOPMENT OF LABOR ALLOCATOR-17										
OPERATION & MAINTENANCE LABOR										
1	807-PURCHASED GAS SUPPLY LABOR	175,482	4,151	110,912	56,216	3,308	893	0	3	
2	813-OTHER GAS SUPPLY EXP	305,350	7,222	192,994	97,819	5,756	1,553	0	5	
3	TOTAL GAS SUPPLY LABOR	480,832	11,373	303,907	154,035	9,063	2,446	0	7	
4	TOTAL PRODUCTION LABOR	480,832	11,373	303,907	154,035	9,063	2,446	0	7	
LNG STORAGE LABOR										
OPERATION LABOR										
5	840-SUPERVISION & ENGINEER	48,227	884	30,958	13,603	1,217	1,351	214	0	
6	841-OPER LABOR & EXPENSES	325,034	5,955	208,645	91,682	8,200	9,108	1,443	0	
7	842-POWER (FUEL)	248	5	159	70	6	7	1	0	
8	TOTAL OPERATION LABOR	373,509	6,843	239,762	105,355	9,423	10,466	1,659	0	
MAINTENANCE										
9	843.1-MAINT SUPERV & ENGINEER	48,590	890	31,191	13,706	1,226	1,362	216	0	
10	843.2-MAINT STUCT & IMPROV	0	0	0	0	0	0	0	0	
11	843.3-MAINT OF GAS HOLDERS	421	8	270	119	11	12	2	0	
12	843.4-MAINT OF PURIFICATION EQ	17,360	318	11,144	4,897	438	486	77	0	
13	843.5-MAINT OF LIQUIFICATION EQ	34,670	635	22,255	9,779	875	971	154	0	
14	843.6-MAINT OF VAPORIZING EQ	12,248	224	7,862	3,455	308	343	54	0	
15	843.7-MAINT OF COMPRESSOR EQ	8,268	151	5,308	2,332	209	232	37	0	
16	843.8-MAINT OF MEAS & REG EQ	0	0	0	0	0	0	0	0	
17	843.9-MAINT OF OTHER EQUIP	89,606	1,642	57,519	25,275	2,261	2,511	398	0	
18	TOTAL MAINTENANCE LABOR	211,163	3,969	135,549	59,562	5,328	5,917	838	0	
19	TOTAL LNG STORAGE LABOR	564,672	10,712	375,311	164,917	14,751	16,383	2,586	1	
20	TOTAL PROD & LNG STOR LABOR	1,065,503	22,085	679,218	318,952	23,814	18,829	2,586	8	

DELMARVA POWER & LIGHT
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TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
DEVELOPMENT OF LABOR ALLOCATOR-18								
TRANSMISSION LABOR								
1	LABTO	710	21,624	12,274	4,059	9,321	3,212	0
2	850-SUPERVISION & ENGINEER	6,178	185,400	103,375	30,458	68,523	22,639	3
3	851-SYS CONTROL & LOAD DISP	0	0	3,326	6,360	15,821	7,208	0
4	851-DA	0	0	0	0	0	0	0
5	852-COMMUNICATION EXP	0	0	0	0	0	0	0
6	853-COMPRESSOR STATION EXP	0	0	0	0	0	0	0
7	854-GAS FOR COMP STATION	0	0	0	0	0	0	0
8	855-OTH FUEL & POW COMP STA	1,419	44,939	24,240	6,523	14,961	4,706	0
9	856-MAINS EXPENSE	568	17,986	9,707	2,612	5,991	1,561	0
10	857-MEAS & REG STATION EXP	0	0	0	0	0	0	0
11	858-TRANS & COMP OF GAS OTH	664	20,354	11,698	4,524	10,557	3,844	0
12	859-OTHER EXPENSES	3,021	1,404	757	204	488	143	0
13	860-RENTS	9,584	291,717	165,577	54,760	125,740	43,333	4
14	TOTAL OPERATION LABOR	115	3,656	1,972	531	1,217	366	0
15	861-MAINT SUPERV & ENGINEER	0	0	0	0	0	0	0
16	862-MAINT STUCT & IMPROV	3,181	100,730	54,333	14,621	33,534	10,548	1
17	863-MAINT OF MAINS	0	0	0	0	0	0	0
18	864-MAINT COMP STATION EQUIP	1,170	37,038	19,978	5,376	12,330	3,254	0
19	865-MAINT MEAS & REG STAT EQ	0	0	0	0	0	0	0
20	866-MAINT COMMUNICATION EQUIP	0	0	0	0	0	0	0
21	867-MAINT OF OTHER EQUIP	4,466	141,424	76,283	20,528	47,062	14,169	1
22	TOTAL MAINTENANCE LABOR	14,050	433,140	241,880	75,288	172,822	57,501	5
	TOTAL TRANSMISSION LABOR							

DELMARVA POWER & LIGHT
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DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
DEVELOPMENT OF LABOR ALLOCATOR-19								
DISTRIBUTION LABOR								
OPERATION								
1	LABDO	407,430	17,908	247,450	16,396	19,982	1,912	2
2	870-SUPERVISION & ENGINEER	105,104	1,823	54,564	7,193	11,216	0	1
3	871-LOAD DISPATCHING	71,438	0	7,414	14,345	35,068	14,611	0
4	872-COMP STA LABOR & EXP	0	0	0	0	0	0	0
5	874-MAINS & SERVICES EXP	2,245,155	95,933	1,415,462	93,049	127,203	3,510	16
6	875-MEAS & REG STA EXP GEN	91,128	1,364	43,098	6,052	13,884	0	0
7	876-MEAS & REG STA EXP INDUST	0	0	0	0	0	0	0
8	878-METER & HOUSE REG EXP	1,628,676	83,156	998,527	45,871	13,197	1,707	0
9	879-CUST INSTALLATIONS EXP	26,181	2,083	19,651	226	73	5	0
10	880-OTHER EXPENSES	1,278,912	55,039	776,652	52,446	66,488	5,724	6
11	881-RENTS	0	0	0	0	0	0	0
12	TOTAL OPERATION LABOR	5,654,021	257,306	3,555,402	235,578	287,110	27,489	25
MAINTENANCE								
13	885-MAINT SUPERV & ENGINEER	60,043	2,746	37,495	2,333	3,777	191	0
14	886-MAINT STUCT & IMPROV	0	0	0	0	0	0	0
15	887-MAINT OF MAINS	395,956	6,755	214,028	25,142	35,301	0	2
16	889-MAINT M & R STA EQ - GEN	105,572	1,580	49,930	7,011	16,085	4,067	1
17	890-MAINT M & R STA EQ - IND	0	0	0	0	0	0	0
18	892-MAINT OF SERVICES	482,506	41,633	377,814	1,942	731	0	5
19	893-MAINT OF METERS & HSE REG	156,628	7,997	96,027	4,411	1,269	164	0
20	894-MAINT OF OTHER EQUIP	192,282	2,993	94,583	13,281	30,471	0	1
21	TOTAL MAINTENANCE LABOR	1,392,887	63,704	869,676	54,121	87,635	4,422	9
22	TOTAL DISTRIBUTION LABOR	7,247,008	321,010	4,425,278	289,699	374,746	31,891	34
CUSTOMER ACCOUNTS LABOR								
23	901-SUPERVISION	0	0	0	0	0	0	0
24	902-METER READING EXPENSE	522,364	38,739	443,382	287	126	13	28
25	903-CUST RECORDS & COLL EXP	247,964	18,481	210,595	114	30	4	15
26	905-MISCELL CUST ACCTS EXP	0	0	0	0	0	0	0
27	TOTAL CUSTOMER ACCTS LABOR	770,328	57,220	653,979	381	157	17	43
CUSTOMER SERVICE & INFO LABOR								
28	907-SUPERVISION	0	0	0	0	0	0	0
29	908-CUSTOMER ASSISTANCE EXP	176,753	7,859	110,330	7,423	16,093	7,154	6
30	909-INFO & INSTRUCT EXP	0	0	0	0	0	0	0
31	910-MISC CUST SERV & INFO EX	0	0	0	0	0	0	0
32	TOTAL CUST SERVICE & INFO LABOR	176,753	7,859	110,330	7,423	16,093	7,154	6
CUSTOMER SALES LABOR								
33	912-DEMONSTRATING AND SELLING EXP	116,520	5,247	72,733	4,893	10,609	4,716	4

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	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME GFCP (7)	LIGHTING (8)	
TRAN & DIST 75% DEM & 25% COMM ALLOC										
DISTR MAINS 76% DEM & 24% COMM ALLOC										
DEVELOPMENT OF LABOR ALLOCATOR-20										
ADMINISTRATIVE & GENERAL LABOR										
OPERATION										
1	EXP920	629,729	25,969	387,120	149,945	24,375	36,013	6,301	6	
2	EXP921	0	0	0	0	0	0	0	0	
3	EXP922	0	0	0	0	0	0	0	0	
4	EXP923	1,039	43	639	247	40	59	10	0	
5	EXP924	0	0	0	0	0	0	0	0	
6	EXP925	0	0	0	0	0	0	0	0	
7	EXP926	0	0	0	0	0	0	0	0	
8	EXP928	25,207	1,145	16,157	5,586	894	1,278	147	0	
9	EXP929	37,901	1,563	23,299	9,025	1,467	2,168	379	0	
10	EXP930	0	0	0	0	0	0	0	0	
11	EXP931	0	0	0	0	0	0	0	0	
12	TOTAL OPERATION LABOR	693,877	28,720	427,215	164,803	26,775	39,519	6,838	7	
MAINTENANCE										
13	EXP935	664	27	408	158	26	38	7	0	
14	TOTAL MAINTENANCE LABOR	664	27	408	158	26	38	7	0	
15	TOTAL ADMIN & GENERAL LABOR	694,540	28,747	427,623	164,961	26,801	39,557	6,844	7	
16	TOTAL OPERATION & MAINT LABOR	11,065,321	456,318	6,802,301	2,634,762	428,299	632,812	110,720	108	

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ALLOCATION FACTOR TABLE-21 CAPACITY-RELATED	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME OFCP (7)	LIGHTING (8)
1 LNG STORAGE (16% PRESSURE SUPPORT)	DEMSTORP	0.1600	0.0024	0.0786	0.0411	0.0100	0.0235	0.0044	0.0000
2 LNG STORAGE (84% SUPPLY RELATED)	DEMSTORS	0.8400	0.0160	0.5633	0.2410	0.0045	0.0045	0.0000	0.0000
3 LNG STORAGE - REM DD DEMAND	DEMSTOR	1.0000	0.0183	0.6419	0.2821	0.0280	0.0280	0.0044	0.0000
4						0.14700	0.14700		
5 PEAK DAY FIRM @ TRANS DEM (MCF)		228,533	3,366	112,233	58,669	14,326	33,595	6,343	1
6 ANNUAL SENDOUT TRANS (MCF)		21,014,375	313,790	8,385,049	5,034,825	1,765,546	3,824,160	1,700,802	203
7 75% DEM & 25% COMM TRAN ALLOC	DEMTRAN	100.00000%	1.47779%	46.7966%	25.2417%	6.7927%	15.5791%	4.1115%	0.0005%
8									
9 PEAK DAY FIRM @ DIST (MCF)		219,847	3,366	112,233	58,500	13,609	32,139	0	1
10 ANNUAL SENDOUT DIST (MCF)		19,212,632	313,790	8,385,049	5,028,232	1,737,528	3,747,831	0	203
11 75% DEM & 25% COMM DIST ALLOC	DEMIST	100.00000%	1.5566%	48.1895%	26.4995%	6.9071%	15.8469%	0.0000%	0.0005%
12									
13 PEAK DAY FIRM @ DIST MAINS (MCF)		200,365	3,366	112,233	58,312	11,815	14,639	0	1
14 ANNUAL SEND DIST MAINS (MCF)		17,596,603	313,790	8,385,049	5,009,819	1,366,344	2,461,399	0	203
15 76% DEM & 24% COMM DST MAIN	DEMMAIN	100.00000%	1.7059%	54.0533%	28.9750%	6.3498%	8.9154%	0.0000%	0.0005%
16 DA To OFCP	DEMTRANBL	1	0	0	0	0	0	1	0
17									
18									
19 TOTAL DESIGN DAY SENDOUT	DEMSTORP	228,533	3,366	112,233	58,669	14,326	33,595	6,343	1
20 TOTAL DESIGN DAY SENDOUT-SALES		169,512	3,366	112,233	49,832	3,217	863	0	1
21 DAILY BASE USE SENDOUT - MCF		21,766	303	4,184	4,431	3,749	8,586	511	1
22 DAILY BASE USE SENDOUT - SALES		8,912	303	4,184	3,610	302	0	512	1
23 REMAINING DESIGN DAY SENDOUT		206,767	3,062	108,049	54,238	10,577	25,009	5,832	0
24 REMAINING DD SENDOUT-SALES		161,112	3,062	108,049	46,222	2,915	863	0	0
25									
26 TRANS SENDOUT		1,000000	0.014727	0.491101	0.256722	0.062689	0.147005	0.027754	0.000003
27 TRANS DEMAND		1,000000	0.014932	0.399015	0.239590	0.083540	0.181978	0.080935	0.000010
28 TRANS SENDOUT AND DEMAND		1,000000	0.014830	0.445058	0.248156	0.073114	0.164491	0.054345	0.000006
29									
30 DIST SENDOUT		1,000000	0.017693	0.478146	0.285678	0.077914	0.140358	0.000000	0.000012
31 DIST DEMAND		1,000000	0.016797	0.560141	0.281030	0.058967	0.073081	0.000000	0.000003
32 DIST SENDOUT AND DEMAND		1,000000	0.017345	0.519143	0.286354	0.068440	0.106709	0.000000	0.000007
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DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

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TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

ALOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME OFCP (7)	LIGHTING (8)
COMMODITY RELATED-22								
1	ESTOR							
2	WINTER REM SALES NOV - MAR	229,894	7,165,332	3,203,206	173,131	67,484	0	53
3	ANNUAL SENDOUT SALES (MCF)	313,790	8,385,049	4,248,959	250,065	67,487	0	203
4	GCR FUEL REVENUE	1,749,489	42,542,596	21,650,072	1,626,452	485,888	0	0
5								
6								
7								
8	ANNUAL SENDOUT TRANS (MCF)	313,790	8,385,049	5,034,825	1,755,546	3,824,160	1,700,802	203
9	ANNUAL SENDOUT DIST (MCF)	313,790	8,385,049	5,028,232	1,737,528	3,747,831	0	203
10	ANNUAL SEND DIST MAINS (MCF)	313,790	8,385,049	5,009,819	1,366,344	2,461,399	0	203
11								
12								
13	DAILY BASE USE SENDOUT - MCF	303	4,184	4,431	3,749	8,586	4,576	1
14	DAILY BASE USE SENDOUT - SALES	303	4,184	3,610	302	0	0	1
15	WINTER BASE SNTD NOV-MAR-SALES	45,808	631,784	545,050	45,641	2	0	79
16	ANNUAL BASE SENDOUT-SALES	110,728	1,527,183	1,317,504	110,325	6	0	190
17								
18	TOTAL ANNUAL SENDOUT	313,790	8,385,049	5,034,825	1,755,546	3,824,160	1,700,802	203
19	TOTAL ANNUAL SENDOUT-SALES	313,790	8,385,049	4,248,959	250,065	67,487	0	203
20	TOTAL WINTER SDT NOV-MAR-SALES	275,702	7,797,125	3,748,255	218,773	67,486	0	132
21								
22	REM WINTER SNTD NOV-MAR-SALES	229,894	7,165,332	3,203,206	173,131	67,484	0	53
23								
24	LOAD FACTOR ANNUAL SENDOUT	25.12%						
25	LOAD FACTOR DISTR MAINS	23.91%	7,609,592	3,879,314	298,075	0	0	200
26			775,457	370,645	(9,010)	67,487	0	3
27								
28	ALLOC ACCTS 851 & 871 TO 902	112,489	0	11,395	21,858	54,542	24,894	0
29	ALLOC ACCTS 870	26,090	0	8,519	8,945	8,945	0	0
30	ALLOC ACCTS 851 & 871 TO 903	75,860	0	7,873	15,233	37,239	15,515	0
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DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
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TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
CUSTOMER RELATED-23									
1	METERSNUM	128,745	9,509	109,306	9,844	58	15	2	11
2	NUMBER OF CUSTOMERS	127,930	9,611	108,663	9,574	58	15	2	8
3	ACCT 380-SERVICES	156,569,014	13,509,468	122,597,257	19,593,114	630,202	237,349	0	1,625
4	ACCT 381-1-METERS	35,436,676	1,809,418	21,727,133	10,579,721	998,106	287,148	37,149	0
5	ACCT 381-1-METERS	18,389,055	1,325,861	15,702,852	1,360,343	0	0	0	0
6	ACCT 381-Indexes	6,343,672	488,390	5,226,871	604,611	8,520	5,160	120	0
7	ACCT 381-DA To QFCP	1	0	0	0	0	0	1	0
8	CUSTOMER ADVANCES (DISTRIBUTION PLT)	127,930	9,611	108,663	9,574	58	15	2	8
9	CUSTOMER DEPOSITS NA	127,847	9,611	108,663	9,574	0	0	0	0
10	ACCT 902-METER READING EXP	730,724	54,192	620,239	55,687	373	177	18	39
11	ACCT 903-CUST REC & COLL EXP	7,151,990	533,048	6,074,199	540,023	3,285	876	117	441
12									
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14									
15									
16									
17	CUST SERVICE & INFO 50% WTG CUST	50,00000%	3,7562%	42,4697%	3,7419%	0,0226%	0,0058%	0,0008%	0,0031%
18	CUST SERV & INFO 50% WTG SNDOUT	50,00000%	0,7486%	19,9507%	11,9795%	4,1770%	9,0989%	4,0468%	0,0005%
19	CUST SERVICE & INFO TOTAL WTG	100,00000%	4,5028%	62,4204%	15,7213%	4,1996%	9,1047%	4,0475%	0,0036%
20									
21	INTERR TR WTG ALLOC 1/3 SERVICES	33,33333%	2,8761%	26,1008%	4,1713%	0,1342%	0,0505%	0,0000%	0,0003%
22	INTERR TR WTG ALLOC 1/3 METERS	33,33333%	1,7019%	20,4364%	9,9512%	0,9388%	0,2701%	0,0349%	0,0000%
23	INT TR WTG 1/3 DEMTRAN ALLOC	33,33333%	0,4926%	15,5989%	8,4139%	2,2642%	5,1930%	1,3705%	0,0002%
24	INTERR TRANS WEIGHTED ALLOC	100,00000%	5,0707%	62,1360%	22,5365%	3,3372%	5,5137%	1,4054%	0,0005%
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DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

TRAN & DIST 75% DEM & 25% COMM ALLOC DISTR MAINS 76% DEM & 24% COMM ALLOC	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
INTERNALLY DEVELOPED-24									
1 ACCT 361-STRUCTURES & IMP	PLT361	2,866,635	52,889	1,852,983	814,227	72,828	80,885	12,818	4
2 ACCT 362-GAS HOLDERS	PLT362	1,739,090	31,864	1,116,353	490,541	43,876	48,730	7,723	2
3 ACCT 363-PURIFICATION EQUIP	PLT363	589,464	10,800	378,388	166,269	14,872	16,517	2,618	1
4 ACCT 363-1-LIQUIFICATION EQUIP	PLT3631	2,337,112	42,821	1,500,235	659,224	58,964	65,487	10,378	3
5 ACCT 363-2-VAPORIZING EQUIP	PLT3632	1,476,930	27,061	948,068	416,595	37,262	41,384	6,559	2
6 ACCT 363-3-COMPRESSOR EQUIP	PLT3633	477,268	8,745	306,367	134,622	12,041	13,373	2,119	1
7 ACCT 363-4-MEAS & REG EQUIP	PLT3634	259,228	4,750	166,403	73,120	6,540	7,264	1,151	0
8 ACCT 363-5-OTHER EQUIP	PLT3635	877,056	16,070	562,988	247,389	22,128	24,575	3,895	1
9 ACCT 366-STRUCTURES & IMPROV	PLT366	953,778	14,095	446,335	240,750	64,788	148,590	39,215	4
10 ACCT 367-MAINS	PLT367	33,656,972	497,401	15,750,303	8,495,608	2,286,229	5,243,464	1,363,811	156
11 ACCT 367-MAINS WITH QFCP	PLT367WB	33,922,523	497,401	15,750,303	8,495,608	2,286,229	5,243,464	1,363,811	156
12 ACCT 368-COMPRESSOR STAT EQ	PLT368	0	0	0	0	0	0	0	0
13 ACCT 368-MEAS & REG STATION EQ	PLT368	4,997,389	73,854	2,338,606	1,261,428	339,459	778,550	205,468	23
14 ACCT 370-COMMUNICATION EQUIP	PLT370	0	0	0	0	0	0	0	0
15 ACCT 371-OTHER EQUIPMENT	PLT371	0	0	0	0	0	0	0	0
16 ACCT 375-STRUCTURES & IMPROV	PLT375	458,584	7,138	225,575	121,522	31,675	72,671	0	2
17 ACCT 376-MAINS	PLT376	257,104,043	4,386,055	138,973,317	74,485,917	16,325,541	22,921,840	0	1,373
18 ACCT 378-MEAS & REG EQUIP - GEN	PLT378	6,632,577	103,243	3,262,529	1,757,597	466,118	1,051,057	0	33
19 ACCT 378-MEAS & REG EQUIP - GENWB	PLT378WB	6,898,310	103,243	3,262,529	1,757,597	466,118	1,051,057	285,733	33
20 ACCT 380-SERVICES	PLT380	151,524,912	13,074,240	118,647,604	18,961,893	609,899	229,702	0	1,573
21 ACCT 381-METERS	PLT381	35,789,076	1,827,309	21,941,960	10,684,328	1,007,974	289,988	37,517	0
22 ACCT 385-INDUST MEAS & REG EQ	PLT385	0	0	0	0	0	0	0	0
23 ACCT 387-OTHER EQUIPMENT	PLT387	0	0	0	0	0	0	0	0
24									
25 ACCT 376 & 380-MAINS & SERVICES	PLT37680	408,628,955	17,460,296	257,620,921	93,457,811	16,935,440	23,151,542	0	2,946
26 ACCT 380 & 381 - SERVICES & METER	PLT3801	187,313,988	14,901,549	140,589,564	29,646,222	1,617,873	519,690	37,517	1,573
27									
28 TOTAL OTHER STORAGE PLANT	STORPLT	11,055,240	202,556	7,096,560	3,119,328	278,918	309,772	49,092	14
29 TOTAL TRANSMISSION PLANT	TRANPLT	39,859,214	589,061	18,652,739	10,061,162	2,707,531	6,209,719	1,638,817	185
30 TOTAL DISTRIBUTION PLANT	DISTPLT	470,827,938	20,766,219	299,337,259	107,585,011	18,461,837	24,608,780	65,851	2,882
31 TOTAL GENERAL PLANT	GENPLT	5,017,946	206,933	3,084,735	1,194,822	194,227	286,970	50,210	49
32 TOTAL INTANGIBLE PLANT	INTPLT	1,242,117	51,271	773,149	287,213	51,010	74,032	5,434	8
33 TOTAL COMMON PLANT	COMPLT	19,521,764	605,055	12,001,692	4,647,366	755,947	1,116,761	194,552	190
34 TOTAL TRANS & DISTRIB PLANT	TDPLT	511,218,436	21,355,279	317,989,997	117,646,173	21,169,368	30,818,499	2,235,852	3,167
35 TOTAL STOR, TRANS & DIST PLT	STDPLT	522,273,676	21,557,835	325,086,557	120,764,502	21,446,286	31,126,271	2,285,044	3,161
36 TOTAL GAS PLANT IN SERVICE	PLANT	560,133,349	23,119,167	348,371,075	129,769,757	22,916,961	33,296,751	2,656,092	3,546
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39 TOTAL DISTRIBUTION PLANT WB	DISTPLTWB	471,093,671	20,766,219	299,337,259	107,585,011	18,461,837	24,608,780	331,564	2,982
40 TOTAL TRANSMISSION PLANT WB	TRANPLTWB	40,124,765	589,061	18,652,739	10,061,162	2,707,531	6,209,719	1,904,368	185
41 TOTAL GAS PLANT IN SERVICE WB	PLANTWB	560,664,633	23,119,167	348,371,075	129,769,757	22,916,961	33,296,751	3,187,376	3,546
42									
43 WORKING CASH OTHER O&M	WCOTHOM	23,012,417	1,466,954	16,428,290	3,840,550	454,506	686,566	134,914	637
44 SERVICE COMPANY ASSETS	SERVCO	12,077,846	498,073	7,424,742	2,875,854	467,491	690,717	120,852	118
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47 TOTAL GAS PLT IN SERVICE R & RSH	PLTRRSH	320,103,477	20,766,219	299,337,259	0	0	0	0	0
48 TOTAL GAS PLT IN SERVICE Com & Ind	PLTICI	126,046,848	0	0	107,565,011	18,461,837	0	0	0
49 TOTAL GAS PLT IN SERVICE Com & Ind	PLTLVG	24,674,630	0	0	0	0	24,608,780	65,851	0
50 TOTAL GAS PLT IN SERVICE UB CUST	PLTOUST	470,827,938	20,766,219	299,337,259	107,585,011	18,461,837	24,608,780	65,851	2,982
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DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

14.03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
INTERNALLY DEVELOPED CONT-25									
1	EXP807	336,561	7,961	212,722	107,818	6,344	1,712	0	5
2	EXP813	1,153,915	27,283	729,325	389,658	21,750	5,870	0	18
3	EXP841	953,932	17,478	612,346	269,074	24,067	26,730	4,236	1
4	EXP842	315	6	202	89	8	9	1	0
5	EXP843	45,542	834	29,234	12,846	1,148	1,276	202	0
6	EXP843.2	524	10	336	148	13	15	2	0
7	EXP843.3	77,981	1,429	50,067	21,986	1,967	2,185	346	0
8	EXP843.4	153,437	2,811	98,484	43,280	3,871	4,289	681	0
9	EXP843.5	18,135	332	11,641	5,115	488	508	81	0
10	EXP843.6	12,718	233	8,164	3,587	321	356	56	0
11	EXP843.7	8,660	159	5,559	2,443	218	243	38	0
12	EXP843.8	164,236	3,009	105,428	46,326	4,144	4,602	729	0
13	EXP843.9	450,832	6,686	200,646	111,876	32,962	74,158	24,500	3
14	EXP851	0	0	0	0	0	0	0	0
15	EXP852	0	0	0	0	0	0	0	0
16	EXP853	0	0	0	0	0	0	0	0
17	EXP854	0	0	0	0	0	0	0	0
18	EXP855	0	0	0	0	0	0	0	0
19	EXP856	266,646	3,910	123,804	66,779	17,971	41,216	12,965	1
20	EXP857	18,782	278	8,790	4,741	1,276	2,926	772	0
21	EXP858	101,744	1,303	39,947	23,351	8,879	20,720	7,544	0
22	EXP859	45,465	667	21,135	11,400	3,068	7,036	2,158	0
23	EXP860	383,209	5,619	177,925	95,972	25,827	59,233	18,632	2
24	EXP861	0	0	0	0	0	0	0	0
25	EXP862	0	0	0	0	0	0	0	0
26	EXP863	0	0	0	0	0	0	0	0
27	EXP864	157,118	2,322	73,526	39,659	10,673	24,478	6,460	1
28	EXP865	0	0	0	0	0	0	0	0
29	EXP866	0	0	0	0	0	0	0	0
30	EXP867	848,749	10,873	333,240	194,792	74,067	172,842	62,931	4
31	EXP871	217,546	3,773	112,938	62,730	14,869	23,214	0	2
32	EXP872	0	0	0	0	0	0	0	0
33	EXP873	3,497,167	149,430	2,204,796	799,840	144,938	186,138	0	25
34	EXP874	239,248	3,581	113,151	60,957	15,888	36,453	9,216	1
35	EXP875	1,908,262	97,432	1,169,938	569,685	53,745	15,462	2,000	0
36	EXP876	36,491	2,903	27,388	5,775	315	101	7	0
37	EXP877	2,876,617	123,797	1,746,888	725,518	117,866	148,550	12,874	14
38	EXP878	6,302	278	4,005	1,439	247	329	4	0
39	EXP879	1,591,188	27,145	860,090	461,047	101,037	141,861	0	0
40	EXP880	243,529	3,645	115,176	62,048	16,173	37,105	0	0
41	EXP881	0	0	0	0	0	0	0	0
42	EXP882	0	0	0	0	0	0	0	0
43	EXP883	1,334,456	115,143	1,044,911	166,994	5,371	2,023	0	14
44	EXP884	1,101,190	56,224	675,130	328,745	31,014	8,923	1,154	0
45	EXP885	497,761	24,846	244,846	131,904	34,381	78,880	0	2
46	EXP886	5,974,574	257,119	3,628,212	1,506,860	245,009	310,607	26,739	28
47	EXP887	0	0	0	0	0	0	0	0
48	EXP888	0	0	0	0	0	0	0	0
49	EXP889	0	0	0	0	0	0	0	0
50	EXP890	0	0	0	0	0	0	0	0
51	EXP891	0	0	0	0	0	0	0	0
52	EXP892	0	0	0	0	0	0	0	0
53	EXP893	0	0	0	0	0	0	0	0
54	EXP894	0	0	0	0	0	0	0	0
55	EXP895	0	0	0	0	0	0	0	0
56	EXP896	0	0	0	0	0	0	0	0
57	EXP897	0	0	0	0	0	0	0	0
58	EXP898	0	0	0	0	0	0	0	0

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

12-May-16 14:03

TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

INTERNALLY DEVELOPED CONT-26

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
1 ACCT 902-METER READING EXP		730,730	54,192	620,244	55,688	373	177	18	39
2 ACCT 903-CUST REC & COLL EXP		7,521,995	560,625	6,388,445	567,961	3,455	922	123	464
3 ACCT 905-MISCEL CUST ACCTS EXP		0	0	0	0	0	0	0	0
4 CUST ACCTS EXP ACCT 902-903		8,252,726	614,817	7,008,689	623,649	3,828	1,099	141	503
5 ACCT 908-CUST ASSISTANCE EXP		220,939	9,948	137,911	34,734	9,278	20,116	8,943	8
6 ACCT 909-INFO & INSTRUCT EXP		68,598	3,089	42,819	10,765	2,881	6,246	2,777	2
8 ACCT 910-MISC CUST SERV & INFO EX		0	0	0	0	0	0	0	0
9 ACCT 920-ADMIN & GENRL SALARIES		549,146	22,646	337,583	130,757	21,256	31,405	5,495	5
11 ACCT 921-OFFICE SUPPLIES & EXP		56,112	2,314	34,494	13,361	2,172	3,209	561	1
12 ACCT 922-ADMIN EXP TRANSF-CRED		0	0	0	0	0	0	0	0
13 ACCT 923-OUTSIDE SERV EMPLOY		6,272,851	258,693	3,856,176	1,493,627	242,800	358,736	62,767	61
14 ACCT 924-PROPERTY INSURANCE		72,754	3,003	45,249	16,855	2,977	4,325	345	0
15 ACCT 925-INJURIES & DAMAGES		491,182	20,256	301,949	116,855	19,012	28,090	4,915	5
16 ACCT 926-EMPLOY PENSNS & BENE		3,422,928	141,157	2,104,213	815,033	132,489	185,753	34,250	33
17 ACCT 928-REGULATORY COMM EX		852,445	38,710	546,392	186,911	30,219	43,232	4,972	10
18 ACCT 929-DUPLICATE CHARGES-CR		(1,925,572)	(79,408)	(1,183,727)	(458,498)	(74,532)	(110,121)	(19,267)	(19)
19 ACCT 930-GENRL ADVERTISING EX		327,019	13,486	201,032	77,867	12,658	18,702	3,272	3
20 ACCT 931-RENTS		41	2	25	10	2	2	0	0
21 ACCT 935-MAINT OF GENERAL PLANT		803,381	33,130	493,871	191,293	31,096	45,944	8,039	8
22 TOTAL PROD & LNG STOR EXP		3,054,886	63,917	1,946,276	918,749	67,564	51,418	6,947	25
23 TOTAL TRANSMISSION EXPENSE		1,620,753	21,965	691,989	365,538	129,088	299,407	102,658	8
24 TOTAL DISTRIBUTION EXPENSE		14,318,886	621,714	8,741,705	3,559,729	576,964	764,399	53,284	71
26 SALES REVENUE REQ CLAIMED ROR		96,077,961	4,362,930	61,583,115	21,291,930	3,405,950	4,872,595	560,345	1,097
28 TAXABLE INCOME		(4,587,386)	(1,291,334)	(5,984,161)	2,056,584	880,883	(251,979)	2,727	(106)
30 LABSO		325,282	5,960	208,804	91,752	8,207	9,115	1,444	0
31 LABSM		162,573	2,979	104,358	45,857	4,102	4,555	722	0
32 LABTO		639,514	8,874	270,093	153,303	50,701	116,420	40,121	4
33 TRAN LABOR OPER ACCT 841-842		296,095	4,351	137,767	74,311	19,998	45,864	13,802	1
34 TRAN LABOR OPER ACCT 843.2-843.9		5,446,591	239,398	3,307,953	1,387,349	219,182	267,128	25,558	24
35 TRAN LABOR OPER ACCT 862-867		1,332,944	60,958	832,381	299,721	51,788	83,858	4,231	9
36 DIST LABOR OPER ACCT 871-881		770,328	57,220	653,979	277,888	381	157	17	43
37 DIST LABOR MAINT ACCT 886-894		176,753	7,959	110,330	27,788	7,423	16,083	7,154	6
38 CUST ACCT LABOR ACCT 902-905		373,509	6,843	239,762	105,355	9,423	10,466	1,659	0
39 CUST STOR LABOR ACCT 908-910		211,163	3,869	135,549	59,562	5,328	5,917	938	0
40 TOT STOR OPER LABOR		690,715	9,584	291,717	165,577	54,760	125,740	43,333	4
41 TOT STOR MAINT LABOR		303,953	4,466	141,424	76,283	20,528	47,082	14,169	1
42 TOT TRAN OPER LABOR		5,854,021	257,306	3,555,402	1,491,129	235,578	287,110	27,469	25
43 TOT TRAN MAINT LABOR		1,392,987	63,704	869,876	313,222	54,121	87,635	4,422	9
44 TOT DIST OPER LABOR		770,328	57,220	653,979	277,888	381	157	17	43
45 TOT DIST MAINT LABOR		176,753	7,959	110,330	27,788	7,423	16,083	7,154	6
46 TOT CUST SERV LABOR		11,085,321	456,318	6,802,301	2,634,762	428,299	632,812	110,720	108
47 TOT CUST ACCT LABOR									
48 TOT CUST SERV LABOR									
49 TOTAL OPERATION & MAINT LABOR									
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12-May-16 14:03
DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
TRAN & DIST 75% DEM & 25% COMM ALLOC									
DISTR MAINS 76% DEM & 24% COMM ALLOC									
REVENUES FROM SALES-27									
1 TOTAL SALES REVENUE		86,154,371	2,881,861	52,208,684	22,008,959	4,097,684	4,413,312	543,720	841
2 FUEL REVENUE		(68,054,497)	(1,749,489)	(42,542,596)	(21,650,072)	(1,628,452)	(485,888)	0	0
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REVENUE REQUIREMENTS INPUTS									
20 TOTAL ANNUAL BILLS		1,535,155	115,326	1,303,951	114,886	693	179	24	96
21 ANNUAL BOOKED CCF SALES		203,225,780	3,063,809	82,126,984	49,282,177	17,127,280	35,030,260	16,593,190	1,960
22 PROPOSED SALES REVENUES		86,077,961	4,362,930	61,583,115	21,291,930	3,405,950	4,872,595	560,345	1,097
23 CLAIMED RATE OF RETURN		7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%
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DELMARVA POWER & LIGHT
 DELAWARE GAS COST OF SERVICE STUDY
 FOR THE 12 MONTHS ENDING December 31, 2015

14:03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
 DISTR MAINS 76% DEM & 24% COMM ALLOC

RATIO TABLE-28
 CAPACITY- RELATED

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME OFFCP (7)	LIGHTING (8)
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2									
3	DEMSTOR	1.000000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
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6									
7	75% DEM & 25% COMM TRAN ALLOC	1.000000	0.014779	0.467966	0.232417	0.067927	0.155791	0.041115	0.000005
8									
9									
10									
11	75% DEM & 25% COMM DIST ALLOC	1.000000	0.015566	0.491895	0.264995	0.069071	0.159469	0.000000	0.000005
12									
13									
14									
15	76% DEM & 24% COMM DST MAIN	1.000000	0.017059	0.540533	0.289750	0.053488	0.089154	0.000000	0.000005
16	DA To OFCP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
17									
18									
19									
20	TOTAL DESIGN DAY SENDOUT	1.000000	0.014727	0.491101	0.256722	0.062689	0.147005	0.027754	0.000003
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24	REMAINING DD SENDOUT-SALES	1.000000	0.019007	0.670645	0.286898	0.018094	0.005357	0.000000	0.000001
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12-May-16 14:03
 DELMARVA POWER & LIGHT
 DELAWARE GAS COST OF SERVICE STUDY
 FOR THE 12 MONTHS ENDING December 31, 2015

TRAN & DIST 75% DEM & 25% COMM ALLOC
 DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME GFCP (7)	LIGHTING (8)
COMMODITY RELATED-29								
1	WINTER REM SALES NOV - MAR	1,000,000	0.021210	0.661063	0.295523	0.062226	0.000000	0.000005
2	ANNUAL SENDOUT SALES (MCF)	1,000,000	0.023653	0.632044	0.320351	0.005087	0.000000	0.000015
3	GCR FUEL REVENUE	1,000,000	0.025707	0.625125	0.318128	0.007140	0.000000	0.000000
4	ANNUAL SENDOUT TRANS (MCF)	1,000,000	0.014832	0.399015	0.239590	0.181978	0.000000	0.000010
5	ANNUAL SEND DIST MAINS (MCF)	1,000,000	0.017893	0.478146	0.285678	0.140358	0.000000	0.000012
6	TRANS SENDOUT AND DEMAND	1,000,000	0.014830	0.445058	0.248156	0.164491	0.054345	0.000006
7	DIST SENDOUT AND DEMAND	1,000,000	0.017345	0.519143	0.289354	0.106709	0.000000	0.000007
28	ALLOC ACCTS 851 DA	1,000,000	0.000000	0.000000	0.101302	0.484868	0.219520	0.000000
29	ALLOC ACCTS 870 DA	1,000,000	0.000000	0.000000	0.326531	0.342857	0.000000	0.000000
30	ALLOC ACCTS 871 DA	1,000,000	0.000000	0.000000	0.103784	0.490886	0.204528	0.000000

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

14.03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
CUSTOMER RELATED-30								
1	CUSTNUM	0.075123	0.849394	0.074837	0.000451	0.000117	0.000016	0.000063
2	NUMBER OF CUSTOMERS	1.000000	0.783024	0.125140	0.004025	0.001516	0.000000	0.000010
3	ACCT 380-SERVICES	1.000000	0.613091	0.298536	0.028164	0.008103	0.001048	0.000000
4	ACCT 381-METERS	1.000000	0.853924	0.073976	0.000000	0.000000	0.000000	0.000000
5	ACCT 381-METERS	1.000000	0.823950	0.095309	0.001343	0.000813	0.000019	0.000000
6	ACCT 381-Indexes	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
7	ACCT 381-DA To QFCP	1.000000	0.849394	0.074837	0.000451	0.000117	0.000016	0.000063
8	CUSTOMER ADVANCES	1.000000	0.849943	0.074885	0.000000	0.000000	0.000000	0.000000
9	CUSTOMER DEPOSITS NA	1.000000	0.849943	0.074885	0.000000	0.000000	0.000000	0.000000
10	CUSTOMER DEPOSITS NA	1.000000	0.849943	0.074885	0.000000	0.000000	0.000000	0.000000
11	ACCT 902-METER READING EXP	1.000000	0.848800	0.076208	0.000511	0.000242	0.000024	0.000053
12	ACCT 903-CUST-REC & COLL EXP	1.000000	0.849302	0.075507	0.000459	0.000123	0.000016	0.000062
13	ACCT 903-CUST-REC & COLL EXP	1.000000	0.849302	0.075507	0.000459	0.000123	0.000016	0.000062
14								
15								
16								
17								
18								
19	CUST SERVICE & INFO	1.000000	0.624204	0.157213	0.041896	0.091047	0.040475	0.000036
20								
21								
22								
23								
24	INTERR TRANS WEIGHTED ALLOC	1.000000	0.621360	0.225365	0.033372	0.055137	0.014054	0.000005
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DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

14.03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
INTERNALLY DEVELOPED-31									
1	ACCT 361-STRUCTURES & IMP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
2	ACCT 362-GAS HOLDERS	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
3	ACCT 363-PURIFICATION EQUIP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
4	ACCT 363.1-LIQUIFICATION EQUIP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
5	ACCT 363.2-VAPORIZING EQUIP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
6	ACCT 363.3-COMPRESSOR EQUIP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
7	ACCT 363.4-MEAS & REG EQUIP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
8	ACCT 363.5-OTHER EQUIP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
9	ACCT 366-STRUCTURES & IMPROV	1,000,000	0.014779	0.467966	0.252417	0.067927	0.155791	0.041115	0.000005
10	ACCT 367-MAINS	1,000,000	0.014779	0.467966	0.252417	0.067927	0.155791	0.041115	0.000005
11	ACCT 367-MAINS With QFCP	1,000,000	0.014779	0.467966	0.252417	0.067927	0.155791	0.041115	0.000005
12	ACCT 368-COMPRESSOR STAT EQ	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	ACCT 368-MEAS & REG STATION EQ	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	ACCT 370-COMMUNICATION EQUIP	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	ACCT 371-OTHER EQUIPMENT	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	ACCT 375-STRUCTURES & IMPROV	1,000,000	0.015566	0.491895	0.284965	0.069071	0.158489	0.000000	0.000005
17	ACCT 376-MAINS	1,000,000	0.017059	0.540533	0.289750	0.063498	0.089154	0.000000	0.000005
18	ACCT 378-MEAS & REG EQUIP - GEN	1,000,000	0.015566	0.491895	0.284965	0.069071	0.158489	0.000000	0.000005
19	ACCT 378-MEAS & REG EQUIP - GENWB	1,000,000	0.015566	0.491895	0.284965	0.069071	0.158489	0.000000	0.000005
20	ACCT 384-SERVICES	1,000,000	0.068284	0.472946	0.254787	0.066410	0.152364	0.038521	0.000010
21	ACCT 387-METERS	1,000,000	0.051058	0.613091	0.125140	0.004025	0.001516	0.000000	0.000000
22	ACCT 385-INDUST MEAS & REG EQ	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	ACCT 387-OTHER EQUIPMENT	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24		1,000,000	0.042729	0.630452	0.228711	0.041445	0.058657	0.000000	0.000007
25	ACCT 376 & 380-MAINS & SERVICES	1,000,000	0.079554	0.750556	0.158270	0.009637	0.002774	0.000200	0.000008
26	ACCT 380 & 381 - SERVICES & METER	1,000,000	0.079554	0.750556	0.158270	0.009637	0.002774	0.000200	0.000008
27		1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
28	TOTAL OTHER STORAGE PLANT	1,000,000	0.014779	0.467966	0.252417	0.067927	0.155791	0.041115	0.000005
29	TOTAL TRANSMISSION PLANT	1,000,000	0.044106	0.635768	0.228502	0.039211	0.052267	0.000140	0.000006
30	TOTAL DISTRIBUTION PLANT	1,000,000	0.041239	0.614741	0.238110	0.038706	0.057189	0.010006	0.000010
31	TOTAL GENERAL PLANT	1,000,000	0.041239	0.614741	0.238110	0.038706	0.057189	0.010006	0.000010
32	TOTAL INTANGIBLE PLANT	1,000,000	0.041277	0.622445	0.231228	0.041067	0.059601	0.004375	0.000006
33	TOTAL COMMON PLANT	1,000,000	0.041239	0.614795	0.238061	0.038723	0.057206	0.003966	0.000010
34	TOTAL TRANS & DISTRIB PLANT	1,000,000	0.041773	0.622024	0.230129	0.041410	0.060284	0.004374	0.000006
35	TOTAL STOR, TRANS & DIST PLT	1,000,000	0.041277	0.622445	0.231228	0.041067	0.059601	0.004375	0.000006
36	TOTAL GAS PLANT IN SERVICE	1,000,000	0.041274	0.621943	0.231677	0.040913	0.059444	0.004742	0.000006
37		1,000,000	0.042729	0.630452	0.228711	0.041445	0.058657	0.000000	0.000007
38		1,000,000	0.079554	0.750556	0.158270	0.009637	0.002774	0.000200	0.000008
39	TOTAL DISTRIBUTION PLANT W QFCP	1,000,000	0.044081	0.635409	0.228373	0.039189	0.052238	0.000704	0.000006
40	TOTAL TRANSMISSION PLANT W QFCP	1,000,000	0.014681	0.464868	0.250747	0.067478	0.154760	0.047461	0.000005
41	TOTAL GAS PLANT IN SERVICE WB	1,000,000	0.041235	0.621354	0.231457	0.040675	0.059388	0.005685	0.000006
42		1,000,000	0.063746	0.713888	0.166890	0.019750	0.029835	0.005663	0.000028
43	WORKING CASH OTHER O&M	1,000,000	0.063746	0.713888	0.166890	0.019750	0.029835	0.005663	0.000028
44	SERVICE COMPANY ASSETS	1,000,000	0.041239	0.614741	0.238110	0.038706	0.057189	0.010006	0.000010
45		1,000,000	0.064873	0.935127	0.000000	0.000000	0.000000	0.000000	0.000000
46	TOTAL GAS PLT IN SERVICE R & RSH	1,000,000	0.000000	0.000000	0.853532	0.146468	0.000000	0.000000	0.000000
47	TOTAL GAS PLT IN SERVICE Com & Ind	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
48	TOTAL GAS PLT IN SERVICE LVG	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
49	TOTAL GAS PLT IN SERVICE UB CUST	1,000,000	0.044106	0.635768	0.228502	0.039211	0.052267	0.000140	0.000006
50	TOTAL GAS PLT IN SERVICE UB CUST	1,000,000	0.044106	0.635768	0.228502	0.039211	0.052267	0.000140	0.000006
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14.03

12-May-16

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	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME GFCP (7)	LIGHTING (8)
INTERNALLY DEVELOPED CONT-32									
1	ACCT 807-PURCHASED GAS EXP	1,000,000	0.023653	0.632044	0.320351	0.018849	0.005087	0.000000	0.000015
2	ACCT 813-OTHER GAS SUPPLY EXP	1,000,000	0.023653	0.632044	0.320351	0.018849	0.005087	0.000000	0.000015
3	EXP807								
4	EXP813								
5	ACCT 841-OPER LABOR & EXP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
6	ACCT 842-RENTS	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
7	ACCT 843.2-MAINT STUCT & IMPROV	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
8	ACCT 843.3-MAINT OF GAS HOLDERS	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
9	ACCT 843.4-MINT OF PURIFICATION EQ	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
10	ACCT 843.5-MINT OF LIQUIFACTION EQ	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
11	ACCT 843.6-MINT OF VAPORIZING EQ	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
12	ACCT 843.7-MINT OF COMPRESSOR EQ	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
13	ACCT 843.8-MAINT OF MEAS & REG EQ	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
14	ACCT 843.9-MAINT OF OTHER EQUIP	1,000,000	0.018322	0.641918	0.282068	0.025229	0.028020	0.004441	0.000001
15	ACCT 851-SYS CONTROL & LOAD DISP	1,000,000	0.014830	0.445058	0.248156	0.073114	0.164491	0.054345	0.000006
16	ACCT 852-COMMUNICATION EXP	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	ACCT 853-COMP STATION EXP	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	ACCT 854-GAS FOR COMP STATION	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	ACCT 855-GAS FOR COMP STATION	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	ACCT 855-OT FUEL&POW COMP STA	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	ACCT 855-MAINS EXPENSE	1,000,000	0.014779	0.467966	0.250442	0.067396	0.154572	0.048621	0.000005
22	ACCT 857-MEAS & REG STATION EXP	1,000,000	0.014779	0.467966	0.250442	0.067396	0.154572	0.048621	0.000005
23	ACCT 858-TRANS & COMP OF GAS OTH	1,000,000	0.012811	0.392625	0.229505	0.087266	0.074145	0.036644	0.000005
24	ACCT 859-OTHER EXPENSES	1,000,000	0.012811	0.392625	0.229505	0.087266	0.074145	0.036644	0.000005
25	ACCT 860-RENDS	1,000,000	0.014681	0.464868	0.250747	0.067478	0.154760	0.047461	0.000005
26	ACCT 862-MAINT STUCT & IMPROV	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	ACCT 863-MAINT OF MAINS	1,000,000	0.014681	0.464868	0.250747	0.067478	0.154760	0.047461	0.000005
28	ACCT 864-MAINT COMP STATION EQ	1,000,000	0.014681	0.464868	0.250747	0.067478	0.154760	0.047461	0.000005
29	ACCT 865-MAINT M & R STA EQ	1,000,000	0.014681	0.464868	0.250747	0.067478	0.154760	0.047461	0.000005
30	ACCT 866-MAINT COMMUNICATION EQ	1,000,000	0.014681	0.464868	0.250747	0.067478	0.154760	0.047461	0.000005
31	ACCT 867-MAINT OF OTHER EQUIP	1,000,000	0.014681	0.464868	0.250747	0.067478	0.154760	0.047461	0.000005
32	TRANS OPER EXP ACCTS 851-859	1,000,000	0.012811	0.392625	0.229505	0.087266	0.074145	0.036644	0.000005
33	ACCT 871-LOAD DISPATCHING	1,000,000	0.017345	0.519143	0.288354	0.068440	0.106709	0.000000	0.000007
34	ACCT 872-COMP STA LABOR & EXP	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	ACCT 874-MAINS & SERVICES EXP	1,000,000	0.042729	0.630452	0.228711	0.041445	0.056657	0.000000	0.000007
36	ACCT 875-MEAS & REG STA EXP GEN	1,000,000	0.014966	0.472946	0.254787	0.066410	0.152384	0.039521	0.000005
37	ACCT 876-M & R STA EXP INDUST	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	ACCT 878-METER & HOUSE REG EXP	1,000,000	0.051058	0.613091	0.298536	0.028164	0.008103	0.001048	0.000000
39	ACCT 879-CUST INSTALLATIONS EXP	1,000,000	0.079554	0.750556	0.158270	0.008637	0.002774	0.000200	0.000008
40	ACCT 880-OTHER EXPENSES	1,000,000	0.043036	0.607275	0.252212	0.041009	0.051988	0.004476	0.000005
41	ACCT 881-RENDS	1,000,000	0.044081	0.635409	0.228373	0.039169	0.052238	0.000704	0.000006
42	ACCT 886-MAINT STUCT & IMPROV	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	ACCT 887-MAINT OF MAINS	1,000,000	0.017059	0.540533	0.289750	0.063498	0.089154	0.000000	0.000005
44	ACCT 889-MAINT M & R STA EQ - GEN	1,000,000	0.014966	0.472946	0.254787	0.066410	0.152384	0.039521	0.000005
45	ACCT 890-MAINT M & R STA EQ - IND	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
46	ACCT 892-MAINT OF SERVICES	1,000,000	0.066264	0.783024	0.125140	0.004025	0.001516	0.000000	0.000010
47	ACCT 893-MINT OF MET & HSE REG	1,000,000	0.051058	0.613091	0.298536	0.028164	0.008103	0.001048	0.000000
48	ACCT 894-MAINT OF OTHER EQUIP	1,000,000	0.015566	0.481885	0.264995	0.069071	0.158469	0.000000	0.000005
49	DIST OPER EXP ACCTS 871-879	1,000,000	0.043036	0.607275	0.252212	0.041009	0.051988	0.004476	0.000005
50	EXP871								
51	EXP872								
52	EXP874								
53	EXP875								
54	EXP876								
55	EXP877								
56	EXP878								
57	EXP879								
58	EXP890								
59	EXP881								
60	EXP886								
61	EXP887								
62	EXP889								
63	EXP890								
64	EXP892								
65	EXP893								
66	EXP894								
67	EXP879								
68	EXP880								
69	EXP881								
70	EXP886								
71	EXP887								
72	EXP889								
73	EXP890								
74	EXP892								
75	EXP893								
76	EXP894								
77	EXP879								
78	EXP880								
79	EXP881								
80	EXP886								
81	EXP887								
82	EXP889								
83	EXP890								
84	EXP892								
85	EXP893								
86	EXP894								
87	EXP879								
88	EXP880								
89	EXP881								
90	EXP886								
91	EXP887								
92	EXP889								
93	EXP890								
94	EXP892								
95	EXP893								
96	EXP894								
97	EXP879								
98	EXP880								
99	EXP881								
100	EXP886								

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DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
INTERNALLY DEVELOPED CONT-33								
1	EXP902	1,000,000	0,074161	0,848600	0,076208	0,000242	0,000024	0,000053
2	ACCT 902-METER READING EXP	1,000,000	0,074531	0,846302	0,075507	0,000123	0,000016	0,000062
3	EXP903	1,000,000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000
4	ACCT 905-MISCEL CUST ACCTS EXP	1,000,000	0,074499	0,849258	0,075569	0,000464	0,000017	0,000061
5	EXP9023	1,000,000	0,045028	0,624204	0,157213	0,091047	0,040475	0,000036
6	ACCT 908-CUST ASSISTANCE EXP	1,000,000	0,045028	0,624204	0,157213	0,091047	0,040475	0,000036
7	ACCT 909-INFO & INSTRUCT EXP	1,000,000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000
8	ACCT 910-MISC CUST SERV & INFO EX	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
9	EXP920	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
10	ACCT 920-ADMIN & GENRL SALARIES	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
11	EXP921	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
12	ACCT 921-OFFICE SUPPLIES & EXP	1,000,000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000
13	EXP922	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
14	ACCT 922-ADMIN EXP TRANSF-CRED	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
15	EXP923	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
16	ACCT 924-PROPERTY INSURANCE	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
17	EXP924	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
18	ACCT 925-INJURIES & DAMAGES	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
19	EXP925	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
20	ACCT 926-EMPLOY PENSNS & BENE	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
21	EXP926	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
22	ACCT 928-REGULATORY COMM EX	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
23	EXP928	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
24	ACCT 929-DUPLICATE CHARGES-CR	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
25	EXP929	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
26	ACCT 930-GENRL ADVERTISING EX	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
27	EXP930	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
28	ACCT 931-RENTS	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
29	EXP931	1,000,000	0,041239	0,614741	0,238110	0,057189	0,010006	0,000010
30	ACCT 935-MAINT OF GENERAL PLANT	1,000,000	0,020923	0,637101	0,300746	0,016631	0,002274	0,000008
31	EXP935	1,000,000	0,013552	0,420723	0,237876	0,078647	0,063463	0,000005
32	STOREXP	1,000,000	0,043419	0,610502	0,248534	0,053384	0,003721	0,000005
33	TOTAL PROD & LNG STOR EXP	1,000,000	0,045410	0,640970	0,221611	0,035450	0,005632	0,000011
34	TRANEXP	1,000,000	0,281497	1,304482	-0,448313	-0,192023	-0,0000594	0,000023
35	DISTEXP	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
36	TAXABLE INCOME	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
37	CLAIMREV	1,000,000	0,013876	0,422341	0,239718	0,079280	0,062736	0,000006
38	TAXINC	1,000,000	0,014694	0,465281	0,250970	0,067538	0,046615	0,000005
39	LABSO	1,000,000	0,043954	0,607344	0,254719	0,040242	0,004692	0,000004
40	LABSM	1,000,000	0,045732	0,624468	0,224856	0,038852	0,003174	0,000006
41	LABTO	1,000,000	0,074281	0,848961	0,075983	0,000494	0,000022	0,000005
42	LABTM	1,000,000	0,045028	0,624204	0,157213	0,041966	0,000036	0,000001
43	LABTD	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
44	LABTD	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
45	TOT STOR OPER LABOR	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
46	TOT TRAN OPER LABOR	1,000,000	0,013876	0,422341	0,239718	0,079280	0,062736	0,000006
47	TOT DIST OPER LABOR	1,000,000	0,014694	0,465281	0,250970	0,067538	0,046615	0,000005
48	TOT TST MAINT LABOR	1,000,000	0,043954	0,607344	0,254719	0,040242	0,004692	0,000004
49	TOT DIST MAINT LABOR	1,000,000	0,045732	0,624468	0,224856	0,038852	0,003174	0,000006
50	TOT CUST ACCT LABOR	1,000,000	0,074281	0,848961	0,075983	0,000494	0,000022	0,000005
51	TOT SERV LABOR ACCT 902-905	1,000,000	0,045028	0,624204	0,157213	0,041966	0,000036	0,000001
52	TOT SERV LABOR ACCT 906-910	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
53	TOT STOR OPER LABOR	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
54	TOT TRAN OPER LABOR	1,000,000	0,013876	0,422341	0,239718	0,079280	0,062736	0,000006
55	TOT DIST OPER LABOR	1,000,000	0,014694	0,465281	0,250970	0,067538	0,046615	0,000005
56	TOT TST MAINT LABOR	1,000,000	0,043954	0,607344	0,254719	0,040242	0,004692	0,000004
57	TOT DIST MAINT LABOR	1,000,000	0,045732	0,624468	0,224856	0,038852	0,003174	0,000006
58	TOT CUST ACCT LABOR	1,000,000	0,074281	0,848961	0,075983	0,000494	0,000022	0,000005
59	TOT SERV LABOR ACCT 902-905	1,000,000	0,045028	0,624204	0,157213	0,041966	0,000036	0,000001
60	TOT SERV LABOR ACCT 906-910	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
61	TOT STOR OPER LABOR	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
62	TOT TRAN OPER LABOR	1,000,000	0,013876	0,422341	0,239718	0,079280	0,062736	0,000006
63	TOT DIST OPER LABOR	1,000,000	0,014694	0,465281	0,250970	0,067538	0,046615	0,000005
64	TOT TST MAINT LABOR	1,000,000	0,043954	0,607344	0,254719	0,040242	0,004692	0,000004
65	TOT DIST MAINT LABOR	1,000,000	0,045732	0,624468	0,224856	0,038852	0,003174	0,000006
66	TOT CUST ACCT LABOR	1,000,000	0,074281	0,848961	0,075983	0,000494	0,000022	0,000005
67	TOT SERV LABOR ACCT 902-905	1,000,000	0,045028	0,624204	0,157213	0,041966	0,000036	0,000001
68	TOT SERV LABOR ACCT 906-910	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
69	TOT STOR OPER LABOR	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
70	TOT TRAN OPER LABOR	1,000,000	0,013876	0,422341	0,239718	0,079280	0,062736	0,000006
71	TOT DIST OPER LABOR	1,000,000	0,014694	0,465281	0,250970	0,067538	0,046615	0,000005
72	TOT TST MAINT LABOR	1,000,000	0,043954	0,607344	0,254719	0,040242	0,004692	0,000004
73	TOT DIST MAINT LABOR	1,000,000	0,045732	0,624468	0,224856	0,038852	0,003174	0,000006
74	TOT CUST ACCT LABOR	1,000,000	0,074281	0,848961	0,075983	0,000494	0,000022	0,000005
75	TOT SERV LABOR ACCT 902-905	1,000,000	0,045028	0,624204	0,157213	0,041966	0,000036	0,000001
76	TOT SERV LABOR ACCT 906-910	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
77	TOT STOR OPER LABOR	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
78	TOT TRAN OPER LABOR	1,000,000	0,013876	0,422341	0,239718	0,079280	0,062736	0,000006
79	TOT DIST OPER LABOR	1,000,000	0,014694	0,465281	0,250970	0,067538	0,046615	0,000005
80	TOT TST MAINT LABOR	1,000,000	0,043954	0,607344	0,254719	0,040242	0,004692	0,000004
81	TOT DIST MAINT LABOR	1,000,000	0,045732	0,624468	0,224856	0,038852	0,003174	0,000006
82	TOT CUST ACCT LABOR	1,000,000	0,074281	0,848961	0,075983	0,000494	0,000022	0,000005
83	TOT SERV LABOR ACCT 902-905	1,000,000	0,045028	0,624204	0,157213	0,041966	0,000036	0,000001
84	TOT SERV LABOR ACCT 906-910	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
85	TOT STOR OPER LABOR	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
86	TOT TRAN OPER LABOR	1,000,000	0,013876	0,422341	0,239718	0,079280	0,062736	0,000006
87	TOT DIST OPER LABOR	1,000,000	0,014694	0,465281	0,250970	0,067538	0,046615	0,000005
88	TOT TST MAINT LABOR	1,000,000	0,043954	0,607344	0,254719	0,040242	0,004692	0,000004
89	TOT DIST MAINT LABOR	1,000,000	0,045732	0,624468	0,224856	0,038852	0,003174	0,000006
90	TOT CUST ACCT LABOR	1,000,000	0,074281	0,848961	0,075983	0,000494	0,000022	0,000005
91	TOT SERV LABOR ACCT 902-905	1,000,000	0,045028	0,624204	0,157213	0,041966	0,000036	0,000001
92	TOT SERV LABOR ACCT 906-910	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
93	TOT STOR OPER LABOR	1,000,000	0,018322	0,641918	0,282068	0,025229	0,004441	0,000001
94	TOT TRAN OPER LABOR	1,000,000	0,013876	0,422341	0,239718	0,079280	0,06	

DELMARVA POWER & LIGHT
 DELAWARE GAS COST OF SERVICE STUDY
 FOR THE 12 MONTHS ENDING December 31, 2015

14:03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
 DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
1 TOTAL SALES REVENUE	1,000,000	0.033450	0.606002	0.255436	0.047565	0.051226	0.006311	0.000011
2 FUEL REVENUE	1,000,000	0.025707	0.625125	0.318128	0.023899	0.007140	0.000000	0.000000
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REVENUES FROM SALES-34

12-May-16 14:03 DELMARVA POWER & LIGHT
 DELAWARE GAS COST OF SERVICE STUDY
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

TRAN & DIST 75% DEM & 25% COMM ALLOC
 DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
1	954,094	954,094	0	0	0	0	0	0
2	14,403,875	0	14,403,875	0	0	0	0	0
3	5,308,754	0	0	5,308,754	0	0	0	0
4	899,286	0	0	0	899,286	0	0	0
5	1,299,052	0	0	0	0	1,299,052	0	0
6	119,280	0	0	0	0	0	119,280	0
7	154	0	0	0	0	0	0	154
8	1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	1,000,000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	1,000,000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
11	1,000,000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
12	1,000,000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
13	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
14	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
15	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
16	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
17	123,012	123,012	0	0	0	0	0	0
18	750,193	0	-750,193	0	0	0	0	0
19	173,847	0	0	173,847	0	0	0	0
20	1,047,052	123,012	750,193	173,847	0	0	0	0
21	1,000,000	0.117484	0.716481	0.166035	0.000000	0.000000	0.000000	0.000000
22	904-UNCOLLECTIBLE ACCOUNTS							
23	904-UNCOLLECTIBLE ACCOUNTS							
24	904-UNCOLLECTIBLE ACCOUNTS							
25	904-UNCOLLECTIBLE ACCOUNTS							
26	904-UNCOLLECTIBLE ACCOUNTS							
27	904-UNCOLLECTIBLE ACCOUNTS							
28	904-UNCOLLECTIBLE ACCOUNTS							
29	904-UNCOLLECTIBLE ACCOUNTS							
30	904-UNCOLLECTIBLE ACCOUNTS							
31	904-UNCOLLECTIBLE ACCOUNTS							
32	904-UNCOLLECTIBLE ACCOUNTS							
33	904-UNCOLLECTIBLE ACCOUNTS							
34	904-UNCOLLECTIBLE ACCOUNTS							
35	904-UNCOLLECTIBLE ACCOUNTS							
36	904-UNCOLLECTIBLE ACCOUNTS							
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38	904-UNCOLLECTIBLE ACCOUNTS							
39	904-UNCOLLECTIBLE ACCOUNTS							
40	904-UNCOLLECTIBLE ACCOUNTS							
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57	904-UNCOLLECTIBLE ACCOUNTS							
58	904-UNCOLLECTIBLE ACCOUNTS							

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

14:03

12-May-16

TRAN & DIST 75% DEM & 25% COMM ALLOC
DISTR MAINS 76% DEM & 24% COMM ALLOC

ALLOC

REVENUE REQUIREMENTS-36

PRESENT RATES

	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME GFCP (7)	LIGHTING (8)
1 RATE BASE	319,673,089	13,269,733	200,332,057	73,835,238	12,507,456	18,067,489	1,658,974	2,143
2 NET OPER INC (PRESENT RATES)	16,870,452	41,589	9,628,792	5,749,291	1,325,601	1,016,083	109,037	58
3 RATE OF RETURN (PRES RATES)	5,2774%	0.3134%	4.3072%	7.7866%	10.5985%	5.6238%	6.5726%	2.6957%
4 RELATIVE RATE OF RETURN	1.00	0.06	0.82	1.48	2.01	1.07	1.25	0.51
5 SALES REVENUE (PRE RATES)	86,154,371	2,881,861	52,209,684	22,006,959	4,097,894	4,413,312	543,720	941
6 SALES REV REQUIRED %CCF	\$0,4239	\$0,9406	\$0,6357	\$0,4466	\$0,2393	\$0,1260	\$0,0328	\$0,4753

CLAIMED RATE OF RETURN

7 CLAIMED RATE OF RETURN	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%
8 RETURN REQ FOR CLAIMED ROR	22,964,495	954,094	14,403,875	5,308,754	869,286	1,289,052	119,280	154
9 SALES REVENUE REQ CLAIMED ROR	96,077,961	4,362,930	61,583,115	21,291,930	3,405,950	4,872,595	560,345	1,097
10 REVENUE DEFICIENCY SALES REV	9,923,591	1,481,069	9,373,431	(715,029)	(691,944)	459,282	16,625	156
11 PERCENT INCREASE REQUIRED	11.5184%	51.3928%	17.9534%	-3.2491%	-16.8854%	10.4067%	3.0576%	16.6105%
12 ANNUAL BOOKED CCF SALES	203,225,780	3,063,909	82,126,984	49,282,177	17,127,280	35,030,260	16,593,190	1,980
13 SALES REV REQUIRED %CCF	\$0,4728	\$1,4240	\$0,7489	\$0,4320	\$0,1989	\$0,1391	\$0,0336	\$0,5543
14 REVENUE DEFICIENCY %CCF	\$0,0488	\$0,4834	\$0,1141	-\$0,0145	-\$0,0404	\$0,0131	\$0,0010	\$0,0790

PROPOSED REVENUES

15 PROPOSED SALES REVENUES	96,077,961	4,362,930	61,583,115	21,291,930	3,405,950	4,872,595	560,345	1,097
16 REVENUE DEFICIENCY SALES REV	9,923,591	1,481,069	9,373,431	(715,029)	(691,944)	459,282	16,625	156
17 PERCENT INCREASE PROPOSED	11.5184%	51.393%	17.953%	-3.249%	-16.885%	10.407%	3.058%	16.610%
18 PROPOSED RATE OF RETURN	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%
19 RETURN REQ FOR PROPOSED REV	22,984,495	954,094	14,403,875	5,308,754	895,286	1,299,052	119,280	154
20 ANNUAL BOOKED CCF SALES	203,225,780	3,063,909	82,126,984	49,282,177	17,127,280	35,030,260	16,593,190	1,980
21 SALES REV REQUIRED %CCF	\$0,4728	\$1,4240	\$0,7489	\$0,4320	\$0,1989	\$0,1391	\$0,0338	\$0,5543
22 REVENUE DEFICIENCY %CCF	\$0,0488	\$0,4834	\$0,1141	-\$0,0145	-\$0,0404	\$0,0131	\$0,0010	\$0,0790

Gas Schedule (MTN)-2

Summary Page 1-1

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
RATE OF RETURN	5.28%	0.31%	4.31%	7.79%	10.60%	5.62%	6.57%	2.70%
REVENUES REQUIRED								
1 CAPACITY COMPONENTS	40,019,257	454,584	19,386,552	12,907,970	3,262,149	3,690,746	317,112	145
2 CAPACITY STORAGE COMPONENT	2,867,191	49,004	1,809,843	837,751	77,776	79,949	12,865	4
3 CAPACITY TRANSMISSION COMPONENT	4,575,882	42,134	1,860,871	1,299,104	409,076	660,435	304,247	15
4 CAPACITY DISTRIBUTION COMPONENT	32,576,185	363,446	15,715,838	10,771,115	2,775,297	2,950,361	0	127
5 COMMODITY COMPONENTS	5,859,677	85,139	2,942,611	1,838,280	323,846	504,435	165,316	50
6 COMMODITY STORAGE COMPONENT	1,329,136	14,257	707,613	477,692	63,716	65,852	0	6
7 COMMODITY OTHER COMPONENT	4,530,540	70,882	2,234,997	1,360,589	260,129	438,584	165,316	44
8 CUSTOMER COMPONENTS	40,275,436	2,342,138	29,880,521	7,260,708	511,899	218,131	61,292	746
9 CUSTOMER DISTRIBUTION COMPONENT	(0)	0	0	0	(0)	0	(0)	0
10 CUSTOMER ACCT 380-SERVICES COMP	17,009,992	1,061,232	13,138,282	2,682,846	100,323	27,167	0	142
11 CUSTOMER ACCT 381-METERS COMP	12,671,006	539,722	8,012,818	3,664,734	355,322	84,582	13,828	0
12 CUSTOMER AVAILABLE	(14,149)	(389)	(11,991)	(1,752)	(14)	(2)	(0)	(0)
13 CUSTOMER ADVANCES COMP	(0)	0	0	(0)	(0)	(0)	(0)	(0)
14 CUSTOMER DEPOSITS COMP	1,461,156	102,042	1,239,795	118,024	825	358	36	74
15 CUSTOMER 902-METER READING COMPONENT	7,993,499	590,303	6,788,597	609,264	3,732	982	131	490
16 CUSTOMER 903-CUST REC & COLLECT COMP	1,153,933	49,228	713,021	167,591	51,712	105,044	47,297	40
17 CUSTOMER SERV & INFO COMP	(0)	0	0	0	0	0	0	0
18 CUSTOMER OTHER	86,154,371	2,881,861	52,209,684	22,006,959	4,097,894	4,413,312	543,720	941
19 TOTAL COMPANY	203,225,780	3,063,909	82,126,984	49,282,177	17,127,280	35,030,260	16,593,190	1,980
20 ANNUAL BOOKED CCF SALES	1,535,155	115,326	1,303,951	114,886	693	179	24	96
21 TOTAL ANNUAL BILLS		\$20.31	\$22.92	\$63.20	\$738.67	\$1,218.61	\$2,553.85	\$7.77
22 CUSTOMER \$/MONTH/CUSTOMER								

Gas Schedule (MTN)-2

Summary Page 2-1

DELMARVA POWER & LIGHT
 DELAWARE GAS COST OF SERVICE STUDY
 FOR THE 12 MONTHS ENDING December 31, 2015

	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
RATE OF RETURN	5.28%	0.31%	4.31%	7.79%	10.60%	5.62%	6.57%	2.70%
\$/CCF								
1 CAPACITY COMPONENTS	\$0.1969							
2 CAPACITY STORAGE COMPONENT	\$0.1969	\$0.1484	\$0.2361	\$0.2619	\$0.1905	\$0.1054	\$0.0191	\$0.0734
3 CAPACITY TRANSMISSION COMPONENT		\$0.0141	\$0.0220	\$0.0170	\$0.0045	\$0.0023	\$0.0008	\$0.0018
4 CAPACITY DISTRIBUTION COMPONENT		\$0.0225	\$0.0227	\$0.0264	\$0.0239	\$0.0189	\$0.0183	\$0.0075
5 COMMODITY COMPONENTS	\$0.0288	\$0.1186	\$0.1914	\$0.2186	\$0.1620	\$0.0842	\$0.0000	\$0.0641
6 COMMODITY STORAGE COMPONENT		\$0.0288	\$0.0358	\$0.0373	\$0.0189	\$0.0144	\$0.0100	\$0.0252
7 COMMODITY OTHER COMPONENT		\$0.0065	\$0.0086	\$0.0097	\$0.0037	\$0.0019	\$0.0000	\$0.0029
8 CUSTOMER COMPONENTS	\$0.1982	\$0.0231	\$0.0272	\$0.0276	\$0.0152	\$0.0125	\$0.0100	\$0.0222
9 CUSTOMER DISTRIBUTION COMPONENT		\$0.1982	\$0.3638	\$0.1473	\$0.0299	\$0.0062	\$0.0037	\$0.3768
10 CUSTOMER ACCT 380-SERVICES COMP		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
11 CUSTOMER ACCT 381-METERS COMP		\$0.0837	\$0.1600	\$0.0544	\$0.0059	\$0.0008	\$0.0000	\$0.0718
12 CUSTOMER AVAILABLE		\$0.0623	\$0.0976	\$0.0744	\$0.0207	\$0.0024	\$0.0008	\$0.0000
13 CUSTOMER ADVANCES COMP		-\$0.0001	-\$0.0001	\$0.0000	\$0.0000	\$0.0000	\$0.0000	-\$0.0002
14 CUSTOMER DEPOSITS COMP		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
15 CUSTOMER 902-METER READING COMPONENT		\$0.0072	\$0.0151	\$0.0024	\$0.0000	\$0.0000	\$0.0000	\$0.0375
16 CUSTOMER 903-CUST REC & COLLECT COMP		\$0.0393	\$0.1927	\$0.0124	\$0.0002	\$0.0000	\$0.0000	\$0.2475
17 CUSTOMER SERV & INFO COMP		\$0.0000	\$0.0087	\$0.0038	\$0.0030	\$0.0030	\$0.0029	\$0.0202
18 CUSTOMER OTHER		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
19 TOTAL COMPANY	\$0.4239	\$0.9406	\$0.6357	\$0.4466	\$0.2393	\$0.1260	\$0.0328	\$0.4753
20 CUSTOMER COMPONENT \$/MO/CUST		\$20.31	\$22.92	\$63.20	\$738.67	\$1,218.61	\$2,553.85	\$7.77

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUES								
RATE OF RETURN	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%	7.19%
REVENUES REQUIRED								
1 CAPACITY COMPONENTS	43,979,485							
2 CAPACITY STORAGE COMPONENT	2,945,843	775,698	23,653,124	12,435,945	2,659,058	4,124,202	331,247	211
3 CAPACITY TRANSMISSION COMPONENT	5,043,351	54,613	1,892,114	830,271	73,956	81,898	12,986	4
4 CAPACITY DISTRIBUTION COMPONENT	35,990,291	77,288	2,326,868	1,247,098	329,174	744,639	318,261	22
5 COMMODITY COMPONENTS	6,335,660	643,796	19,434,142	10,358,575	2,255,928	3,297,665	(0)	185
6 COMMODITY STORAGE COMPONENT	1,562,296	126,056	3,437,917	1,788,327	296,942	519,353	167,003	62
7 COMMODITY OTHER COMPONENT	4,773,364	32,936	950,819	454,919	55,201	68,412	(0)	9
8 CUSTOMER COMPONENTS	45,762,816	3,461,176	34,492,074	7,067,658	449,950	229,039	62,095	825
9 CUSTOMER DISTRIBUTION COMPONENT	0	(0)	(0)	(0)	0	(0)	0	(0)
10 CUSTOMER ACCT 380-SERVICES COMP	20,812,290	1,878,160	16,241,778	2,560,205	81,474	30,467	0	207
11 CUSTOMER ACCT 381-METERS COMP	14,192,451	813,819	9,382,094	3,577,802	314,448	90,034	14,254	0
12 CUSTOMER AVAILABLE	(22,157)	(1,808)	(18,706)	(1,629)	(9)	(2)	(0)	(1)
13 CUSTOMER ADVANCES COMP	0	(0)	(0)	0	0	0	0	0
14 CUSTOMER DEPOSITS COMP	1,536,828	115,318	1,303,403	116,843	780	368	37	81
15 CUSTOMER 902-METER READING COMPONENT	8,058,787	601,796	6,843,424	608,256	3,697	986	131	496
16 CUSTOMER 903-CUST REC & COLLECT COMP	1,184,616	53,891	740,082	186,181	49,561	107,186	47,672	42
17 CUSTOMER SERV & INFO COMP	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
18 CUSTOMER OTHER	96,077,961	4,362,930	61,583,115	21,291,930	3,405,950	4,872,595	560,345	1,097
19 TOTAL COMPANY	203,225,780	3,063,909	82,126,984	49,282,177	17,127,280	35,030,260	16,593,190	1,980
20 ANNUAL BOOKED CCF SALES	1,535,155	115,326	1,303,951	114,886	693	179	24	96
21 TOTAL ANNUAL BILLS		\$30.01	\$26.45	\$61.52	\$649.28	\$1,279.55	\$2,587.28	\$8.59
22 CUSTOMER \$/MONTH/CUSTOMER								

DELMARVA POWER & LIGHT
DELAWARE GAS COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING December 31, 2015

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS

	TOTAL COMPANY (1)	RESIDENTIAL (2)	RESIDENTIAL HEATING (3)	GENERAL SERVICE (4)	MEDIUM VOLUME GENERAL (5)	LARGE VOLUME GENERAL (6)	LARGE VOLUME QFCP (7)	LIGHTING (8)
1 CAPACITY COMPONENTS	\$0.2164	\$0.2532	\$0.2880	\$0.2523	\$0.1553	\$0.1177	\$0.0200	\$0.1064
2 CAPACITY STORAGE COMPONENT	\$0.0145	\$0.0178	\$0.0230	\$0.0168	\$0.0043	\$0.0023	\$0.0008	\$0.0019
3 CAPACITY TRANSMISSION COMPONENT	\$0.0248	\$0.0252	\$0.0283	\$0.0253	\$0.0192	\$0.0213	\$0.0192	\$0.0111
4 CAPACITY DISTRIBUTION COMPONENT	\$0.1771	\$0.2101	\$0.2366	\$0.2102	\$0.1317	\$0.0941	\$0.0000	\$0.0934
5 COMMODITY COMPONENTS	\$0.0312	\$0.0411	\$0.0419	\$0.0363	\$0.0173	\$0.0148	\$0.0101	\$0.0312
6 COMMODITY STORAGE COMPONENT	\$0.0077	\$0.0107	\$0.0116	\$0.0092	\$0.0032	\$0.0020	\$0.0000	\$0.0044
7 COMMODITY OTHER COMPONENT	\$0.0235	\$0.0304	\$0.0303	\$0.0271	\$0.0141	\$0.0129	\$0.0101	\$0.0268
8 CUSTOMER COMPONENTS	\$0.2252	\$1.1297	\$0.4200	\$0.1434	\$0.0263	\$0.0065	\$0.0037	\$0.4167
9 CUSTOMER DISTRIBUTION COMPONENT	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10 CUSTOMER ACCT 380-SERVICES COMP	\$0.1024	\$0.6130	\$0.1978	\$0.0524	\$0.0048	\$0.0009	\$0.0000	\$0.1046
11 CUSTOMER ACCT 381-METERS COMP	\$0.0698	\$0.2656	\$0.1142	\$0.0726	\$0.0184	\$0.0026	\$0.0009	\$0.0000
12 CUSTOMER AVAILABLE								
13 CUSTOMER ADVANCES COMP	-\$0.0001	-\$0.0006	-\$0.0002	\$0.0000	\$0.0000	\$0.0000	\$0.0000	-\$0.0006
14 CUSTOMER DEPOSITS COMP	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
15 CUSTOMER 902-METER READING COMPONENT	\$0.0076	\$0.0376	\$0.0159	\$0.0024	\$0.0000	\$0.0000	\$0.0000	\$0.0407
16 CUSTOMER 903-CUST REC & COLLECT COMP	\$0.0397	\$0.1964	\$0.0833	\$0.0123	\$0.0002	\$0.0000	\$0.0000	\$0.2506
17 CUSTOMER SERV & INFO COMP	\$0.0058	\$0.0176	\$0.0090	\$0.0038	\$0.0029	\$0.0031	\$0.0029	\$0.0214
18 CUSTOMER OTHER	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
19 TOTAL COMPANY	\$0.4728	\$1.4240	\$0.7499	\$0.4320	\$0.1989	\$0.1391	\$0.0338	\$0.5543
20 CUSTOMER COMPONENT \$/MO/CUST		\$30.01	\$26.45	\$61.52	\$649.28	\$1,279.55	\$2,587.28	\$8.59

**Delmarva Power & Light
Delaware Gas Delivery
Customer Class Rate and Relative Rate of Return**

(1)	(2)	(3)	(4)
		Customer Class Rate of Return	
Line No.	Customer Class	Rate of Return	Relative Rate of Return
1	Residential (R)	0.31%	0.06
2	Residential Space Heating (RSH)	4.31%	0.82
3	General Service (GG & GVFT)	7.79%	1.48
4	Medium Volume General Service (MVG & MVFT)	10.60%	2.01
5	Large Volume General Service (LVG & LVFT)	5.62%	1.07
6	Large Volume Qualified Fuel Cell Provider (LVG-QFCP-RC)	6.57%	1.25
7	Gas Lighting	2.70%	0.51
	Total Company	5.28%	1.00

Gas
Testimony of
Marlene C. Santacecilia

DELMARVA POWER & LIGHT COMPANY
BEFORE THE
DELAWARE PUBLIC SERVICE COMMISSION
GAS DIRECT TESTIMONY OF MARLENE C. SANTACECILIA
DOCKET NO. _____

1 **Q1. Please state your name and position.**

2 A1. My name is Marlene C. Santacecilia. I am a Senior Regulatory Affairs
3 Coordinator in the Rate Economics Department of Pepco Holdings, an Exelon
4 Company. I am testifying on behalf of Delmarva Power & Light Company
5 (Delmarva Power or the Company). This testimony was prepared by me or under my
6 direct supervision and control. My testimony relies upon Company records, public
7 documents and my personal knowledge and experience.

8 **Q2. What are your responsibilities in your role as Senior Regulatory Affairs**
9 **Coordinator?**

10 A2. I am responsible for the design and administration of electric and gas rates for the
11 Delmarva Power jurisdictions of Pepco Holdings.

12 **Q3. Please state your educational background and professional experience.**

13 A3. I received a Bachelor of Science degree in Economics from the University of
14 Delaware. I received a J.D. from Widener School of Law and I am a licensed
15 member of the Delaware bar. In 1987, I began my career as an economic analyst for
16 NERA and later for Capital Economics, an affiliate of Howrey and Simon
17 specializing in economics. From 1990 through 1997, I was employed by Delmarva
18 Power as an analyst in the Regulatory Practice department. In March 2011, I joined
19 PHI as a Senior Analyst in the Rate Economics Department. I assumed my current
20 position in April 2013.

1 **Q4. What is the purpose of your Direct Testimony?**

2 A4. The purpose of my Direct Testimony is to:

- 3 1. Provide the rate design supporting the Company's proposed increase in gas delivery
4 revenue in the amount of \$21.5 million, as recommended in the Direct Testimony of
5 Company Witness Ziminsky. The proposed rate design incorporates the results from
6 the Class Cost of Service Study (CCOSS), as contained in the Direct Testimony of
7 Company Witness Normand.
- 8 2. Provide support for certain Rate Making Adjustments referenced in the Direct Testimony
9 of Company Witness Ziminsky.
- 10 3. Provide a description of proposed tariff language changes to the Delmarva Delaware
11 Tariff for Gas Service.
- 12 4. Provide proposed rates and tariff revisions supporting the Company's proposed interim
13 gas delivery rate increase of \$2.5 million.

14 **DELIVERY RATE DESIGN**

15 **Q5. What guided your proposed modifications to the Company's delivery rates?**

16 A5. The major goal or objective of any modifications proposed for the delivery rates
17 structure are to provide retail delivery rates which are reflective of the underlying
18 costs to provide delivery service. Rates which accurately reflect underlying costs
19 necessarily provide a greater degree of fairness with respect to the amount each
20 customer pays for delivery service.

21 **Q6. How do you propose to modify delivery rates to better reflect the underlying**
22 **costs of providing delivery service?**

1 A6. The design of delivery rates which accurately reflect costs can be evaluated by the
2 degree to which the rate structure meets two major criteria. The first criterion
3 involves the extent to which rates for customers in a given service classification fully
4 recover the delivery costs allocated to that class. The next criterion involves the
5 extent to which the rate structure for a service classification accurately reflects the
6 functionalized costs associated with providing delivery service to that class.

7 One way to illustrate the success of achieving the first criterion is the Unitized
8 Rate of Return (UROR). The UROR is a simple ratio which relates the relative return
9 from each service classification to the overall return from the entire system, i.e., all
10 service classifications taken together. A UROR greater than 1.0 means that the
11 service classification is providing a greater than average return; while a UROR less
12 than 1.0 means that the service classification is providing less than the average return
13 for the entire system. Movement of all service classification URORs to 1.0 in a
14 single rate change may require significant shifts in allocation of revenue requirements
15 between service classifications and, consequently, could have large inter-class rate
16 impacts. Therefore, customer impact should be considered as a balancing factor in
17 any effort to achieve the goal of setting all service classification URORs at unity.

18 To balance both the UROR goal and any concerns involving customer impacts,
19 the Company is suggesting the revenue requirement be allocated so all rate classes
20 move closer to a UROR of 1.0 without giving any class an increase that is more than
21 5 percentage points above the system average increase. The results of the allocation
22 of the proposed delivery revenue requirement are provided on page 1 of Schedule
23 (MCS)-1.

1 Q7. How do you propose to design delivery rates to better reflect functionalized
2 costs?

3 A7. As previously noted, the next criterion for evaluating whether rates accurately
4 reflect underlying costs involves the extent to which the rate structure for a specific
5 service classification accurately reflects the functionalized costs associated with
6 providing delivery service to that class. Delivery costs can be functionalized into two
7 major categories: customer costs and demand costs. Customer costs include such
8 components as metering, billing and customer care. The basis for these costs is
9 primarily driven by the number of customers served.

10 The second major category, demand costs, relates to the infrastructure costs
11 associated with the safe and reliable delivery of gas. This category includes pipes,
12 valves and pressure regulation equipment, as well as equipment for system protection
13 and control. The underlying cost basis for this category of costs is the maximum load
14 or demand that must be served at any given time, by any component on the system.

15 One feature that both of these categories have in common is that they are both
16 essentially fixed costs and are not dependent on the level of customer energy
17 consumption. Delivery rates that accurately reflect cost causation would, therefore,
18 be designed with a customer charge component and a demand component which
19 recognizes the customer's contribution to the overall load which the delivery system
20 is designed to serve.

21 For larger gas customers, specifically those taking service under service
22 classifications Medium Volume Gas (MVG) and Large Volume Gas (LVG), and the
23 corresponding Medium and large volume firm gas transportation service

1 classifications (MVFT and LVFT), the gas delivery rate structure already reflects this
2 cost causation standard. The rate design for these service classifications includes a
3 customer charge and a charge for a contract level of gas demand, referred to as
4 Maximum Daily Quantity (MDQ).

5 The COSS results that inform the revenue allocation by component within each
6 Service Classification is provided on page 2 of Schedule (MCS)-1.

7 **GAS DELIVERY RATE DESIGN**

8 **Q8. Please describe any gas rate structure changes that are being proposed.**

9 A8. For customers taking service under service classifications R (Residential), RGH
10 (Residential Space Heating) and GG (General Gas), the appropriate gas delivery rate
11 structure would also reflect this cost causation principle. A strictly cost based rate
12 structure would consist of two parts, a customer-related charge and a demand-related
13 charge. In order to develop a demand related charge, the Company would have to
14 estimate the customers' MDQs. At this time, the appropriate MDQ data is not
15 available and the Company proposes to maintain the current rate structure consisting
16 of a customer charge and a commodity charge.

17 The Company is proposing moving the R, RSH and GG customer charge toward
18 more fully collecting costs functionalized in the COSS as customer related.
19 Additionally, the current declining block commodity charge effective for the General
20 Gas and General Volume Firm Transportation Service is being changed to a flat
21 commodity charge to continue to move that rate toward a structure that more properly
22 aligns with delivery rate cost causation. Work papers detailing the development of the
23 proposed rates are provided beginning on page3 of Schedule (MCS)-1.

1 **Q9. Has the Company performed a billing comparison for the overall proposed rate**
2 **changes?**

3 **A9.** Yes. Schedule (MCS)-2 highlights the average residential monthly winter usage
4 per customer of 120 CCF. A typical residential customer using an average of 120
5 CCF in a winter month would see a bill increase of \$13.55 or 10.4%, from \$129.67 to
6 \$143.22. Should the Commission exercise its discretion to suspend the proposed
7 increase in base rates, the Company intends to place the full proposed rates into effect
8 on December 17, 2016, subject to refund.

9 **RATE MAKING ADJUSTMENTS**

10 **Q10. Please explain the Rate Making Adjustments referenced in the Direct Testimony**
11 **of Company Witness Ziminsky.**

12 **A10.** Rate-making or Pre-Cost adjustments are sometimes necessary so that the
13 CCOSS class returns allocating the revenue requirement are aligned with the billing
14 determinants used for rate design. In order to be assured that the delivery rate design
15 billing determinants used to calculate the proposed rates fairly represent the present
16 delivery revenues, those "as billed" delivery revenues must be reconciled with the
17 reported total revenues for the Company. Additionally those "as billed" billing
18 determinants should be adjusted for any known and measurable changes that are
19 likely to occur in the rate effective period. These adjustments can be broken into two
20 types: (1) Unbundling or separating revenues which are included in Total Delivery
21 Revenues but are associated with charges that are not subject to the base rate increase
22 sought in this proceeding and (2) adjusting revenues to reflect known and measurable

1 changes to the test year billing determinants so that they are more representative of
2 the billing determinants likely to be seen in the rate effective period.

3 **Q11. Please explain the process of unbundling and the ratemaking adjustments**
4 **that are associated with this process.**

5 A11. Initially, “unbundling” involves separating the revenue associated with the
6 base delivery rates from the total delivery revenues. Using the billing system data,
7 the delivery revenues collected from the tariffed delivery rates are found by removing
8 revenues associated with the following charges:

- 9 • Environmental Surcharge Rider;
- 10 • Utility Facility Relocation Charge;
- 11 • Utility Tax and Wilmington Franchise Tax collections;
- 12 • Transportation Balancing Fee; and
- 13 • Bill Frequency Adjustment.

14
15 **Q12. Please explain these adjustments in more detail.**

16 A12. The first four revenue adjustments are the summation of all the billing system
17 revenues for a particular non-base rate charge or tax by rate class. Those revenues are
18 then subtracted from total delivery revenues to yield unbundled or delivery base rate
19 revenues. These revenues are “as billed” and should equal the revenues collected
20 when the tariffed delivery rates are applied to the test period billing determinants. A
21 bill frequency adjustment is made to account for any minor inconsistencies in the
22 revenues so that the billing determinants to be used in rate design yield a revenue
23 amount that reconciles to the revenues that the billing system has identified as
24 delivery revenue.

1 **Q13. What known and measurable changes to the billing determinants were identified**
2 **that allow billing determinants to be more representative of the rate effective**
3 **period?**

4 A13. In this filing, the Company is using a test period ending December 31, 2015.
5 Any known and measurable changes that will affect the rate effective period need to
6 be reflected in the billing determinants and, consequently, reflected in revenues and
7 include the following:

- 8 • Maximum Daily Quantity (MDQ) Annualization;
- 9 • Customer Migration Annualization;
- 10 • Year-End Rate Annualization; and
- 11 • Weather Normalization.

12 **Q14. Please explain the Maximum Daily Quantity Adjustment.**

13 A14. Over time, customers may set a new contract MDQ that then becomes their billing
14 MDQ for some time into the future. This adjustment reflects those adjusted billing
15 determinants and their revenue effect during the test year.

16 **Q15. Please explain the Customer Migration/New Customer Annualization**
17 **Adjustment.**

18 A15. A customer recently was added to the LVFT Class and an adjustment was made to
19 reflect that customer's usage as if they were operating within the test year.
20 Additionally, another large customer went off the system and billing determinants
21 were decreased to reflect this change.

22 **Q16. Please explain the Year-End Annualization Adjustment.**

1 A16. There was a gas base delivery rate change during the test year. Gas rates were
2 increased in September to reflect the final phase-in of the Gas IMU costs as ordered
3 in Docket No. 12-546. In order to appropriately reflect the revenue level of the
4 currently effective gas delivery base rates, a revenue adjustment that annualizes that
5 intra - test year change has been made.

6 **Q17. Please explain the Weather Normalization Adjustments.**

7 A17. The Company uses a rolling 30-year normal weather calculation. This calculation
8 is based on temperatures recorded by the National Oceanic and Atmospheric
9 Administration (NOAA) at their Wilmington, Delaware site. Gas commodity sales
10 billing determinants for residential and small commercial classes of customers were
11 weather normalized as is consistent with previous filings.

12 **Q18. What are the weather normalization factors that were used in these**
13 **calculations?**

14 A18. The Company estimates Weather Normalization Factors that measure the increase
15 in gas consumption that is associated with a change in Heating Degree Days (HDD).
16 The Weather Normalization Factors are calculated on an average per customer basis
17 and are determined using data from the Delmarva gas sales model that is used in
18 annual planning and budgeting for applications involving the forecasting of related
19 gas sales, and in estimating the impact of weather on sales. This sales model is
20 developed, maintained and used by the Company's Economics and Forecasting
21 Department.

22 **Q19. What weather normalization adjustments to sales have been prepared?**

1 A19. Adjustments to test year 2015 sales by month and revenue class were calculated
2 to reflect the impact on gas sales associated with the difference between actual 2015
3 weather and 30 year normal weather. The revenues calculated for this and all the
4 Rate-making Adjustments are contained in Schedule (MCS)-3.

5 **TARIFF LANGUAGE CHANGES**

6 **Q20. Please describe the proposed language modifications to the tariff?**

7 A20. A matrix summarizing the proposed changes is provided as Schedule (MCS)-4
8 and includes the revised tariff sheets, provided in clean and redline format in the
9 Appendix included in the Application Book of this filing.

10 **Q21. Are you proposing any gas tariff changes?**

11 A21. There are a number of changes being proposed to the Gas Service Tariff by the
12 Company. In addition to adding a definition section to aid in the readability and
13 consistency of the tariff, there are several other changes that reflect necessary
14 clarifications of current procedures and policies. These changes are further explained
15 in Company Witness Collacchi's direct testimony.

16 **Q22: Please describe the effect of the proposed Seasonal reconnection Charge.**

17 A22: As shown in the table included here, the seasonal reconnection would collect
18 revenues that would otherwise be collected through the customer charge. In order to
19 reflect these new revenues, I have deducted them from the revenue requirement for
20 the residential class as if the tariff provision had been in effect during the test year
21 and assuming the 390 customers who fit the criteria would have paid to reconnect.
22 This adjustment can be seen on page 3 on Schedule (MCS)-1.

23

	Seasonal Reconnection Fee Revenue in 2015		Customer Charge Revenue		
	Number of Customers in 2015	Seasonal Reconnection Charge	Approximate Months Disconnected	Current Customer Charge	Proposed Customer Charge
Data	390	\$ 75.00	6	\$ 11.52	\$ 17.58
2015 Test Year Revenues		\$ 29,250.00		\$26,956.80	\$ 41,137.20

Customers would either pay the reconnection charge or pay a customer charge for those months that they would now be connected.

1

2

INTERIM RATE INCREASE

3

Q23. Is the Company seeking to implement an Interim Rate Increase?

4

A23. Yes. In the event the Commission exercises its discretion to suspend the proposed increase in base rates for a period not greater than seven months, the Company intends to place in effect, subject to refund, gas delivery rates designed to produce annual increases in test period revenue of \$2,500,000 effective July 16, 2016, pursuant to 26 Del. C. § 306(c).

8

9

Q24. Please describe how the Interim Rates were developed.

10

A24. The interim rates were developed using the existing rate structure of each service classification and using the interim base revenue increase of \$2,500,000 to achieve an equal percentage increase to total delivery revenue of 2.9% for each gas service classification. The increase is based on annualized revenue using test year billing determinants excluding adjustments. The Company proposes to increase each gas delivery rate component by the proposed percentage revenue increase of 2.9%. Work papers providing the development of the interim rates are provided as Schedule (MCS)-5. Tariff sheets reflecting the interim rates are included as Appendix B in the Application book.

16

17

18

1 **Q25. What is the impact of the Company's Interim Rates on the customer's bills?**

2 A25. Attached to this testimony as Schedule (MCS)-6 are typical billing comparisons
3 for the interim increase. With the proposed interim base rate increase, on July 16,
4 2016, a typical gas residential customer using an average of 120 CCF in a winter
5 month would see a bill increase of \$1.90 or 1.5%, from \$129.67 to \$131.57.

6 **Q26. Are you supporting any Minimum Filing Requirements (MFR)?**

7 A26. Yes, I am supporting the following MFRs:

8 Schedule D

9 Schedule 3A (with Company Witness Ziminsky)

10 **Q27. Does this conclude your Direct Testimony?**

11 A27. Yes, it does.

TABLE 1 Allocation of Operating Income Based on Per Books Cost of Service Study Results

	TOTAL DELAWARE RETAIL	RESIDENTIAL AND RESIDENTIAL SPACE HEATING	GENERAL SERVICE	MEDIUM VOLUME SERVICE	LARGE VOLUME SERVICE	LARGE VOLUME - QFCP	LIGHTING SERVICE
Cost of Service Study Results: Schedule (MTN)-1							
Operating Income	\$ 16,870,452	\$ 8,670,381	5,749,291	1,325,601	1,016,083	109,037	58
Delivery Rate Base	\$ 319,673,089	\$ 213,601,789	73,835,238	12,507,456	18,067,489	1,658,974	2,143
ROR	5.28%	4.06%	7.79%	10.60%	5.62%	6.57%	2.70%
Unitized ROR	1.00	0.77	1.48	2.01	1.07	1.25	0.51
Revenue Requirements Results: Schedule (JCZ)-2							
Pro Forma Operating Income	\$ 13,522,102	\$ 6,949,534	\$ 4,608,205	\$ 1,062,504	\$ 814,417	\$ 87,396	\$ 46
Adjusted Net Rate Base	\$ 362,377,132	\$ 242,136,128	\$ 83,698,637	\$ 14,178,285	\$ 20,481,063	\$ 1,880,591	\$ 2,429
ROR	3.73%	2.87%	5.51%	7.49%	3.98%	4.65%	1.91%
Unitized ROR	1.00	0.77	1.48	2.01	1.07	1.25	0.51
Proposed Revenue Requirement							
Revenue Requirement Schedule: (JCZ)-2	\$ 21,475,979						
Operating Income Deficiency: Schedule (JCZ)-2	\$ 12,532,814						
ROR: Schedule (JCZ)-2	7.19%						

TABLE 2 Proposed Revenue Allocation

	TOTAL DELAWARE RETAIL	RESIDENTIAL AND RESIDENTIAL SPACE HEATING	GENERAL SERVICE	MEDIUM VOLUME SERVICE	LARGE VOLUME SERVICE	LARGE VOLUME - QFCP	LIGHTING SERVICE
UROR Adjustment Factor		0.40	0.40	0.35	1.00	0.35	1.00
Target UROR		0.86	1.29	1.66	1.00	1.16	1.00
ROR	7.19%	6.19%	9.24%	11.94%	7.19%	8.34%	7.19%
Incremental Income	\$ 12,532,814	\$ 8,048,682	\$ 3,126,530	\$ 629,915	\$ 658,172	\$ 69,388	\$ 128
	24.94%	4.81%	7.69%	10.09%	5.85%	6.80%	4.99%
Incremental Income	\$ 12,532,814	\$ 8,048,682	\$ 3,126,530	\$ 629,915	\$ 658,172	\$ 69,388	\$ 128
Revenue Conversion Factor: Schedule (JCZ)-2	1.71358						
Revenue Requirement	\$ 21,475,980	\$ 13,792,060	\$ 5,357,559	\$ 1,079,410	\$ 1,127,830	\$ 118,902	\$ 220
Final ROR	7.19%	6.19%	9.24%	11.94%	7.19%	8.34%	7.19%
Final Unitized ROR	1.00	0.86	1.29	1.66	1.00	1.16	1.00
Annualized Current Delivery Revenues	\$ 86,116,680	\$ 55,091,544	\$ 22,006,959	\$ 4,097,894	\$ 4,375,622	\$ 543,720	\$ 941
Revenue Change (\$)	\$ 21,475,980	\$ 13,792,060	\$ 5,357,559	\$ 1,079,410	\$ 1,127,830	\$ 118,902	\$ 220
Proposed Revenue	\$ 107,592,660	\$ 68,883,604	\$ 27,364,518	\$ 5,177,304	\$ 5,503,452	\$ 662,621	\$ 1,161
Revenue Change based on Annualized Current Revenue (%)	24.94%	25.03%	24.34%	26.34%	25.78%	21.87%	23.37%
MFR: Actual Delivery Revenues	\$ 87,376,881	\$ 55,152,450	\$ 23,666,627	\$ 4,381,326	\$ 3,573,653	\$ 601,882	\$ 942
GCR Revenues (\$)	\$ 74,521,568	\$ 44,291,199	\$ 22,563,167	\$ 230,724	\$ 968,854	\$ 6,466,557	\$ 1,068
Total Test Year Revenues	\$ 161,898,449	\$ 99,443,649	\$ 46,229,794	\$ 4,612,051	\$ 4,542,507	\$ 7,068,439	\$ 2,010
Revenue change based on Total Revenues (%)	13.3%	13.9%	11.6%	23.4%	24.8%	1.7%	10.9%

	TOTAL Delaware RETAIL	RESIDENTIAL + RESIDENTIAL SPACE HEATING	GENERAL SERVICE	MEDIUM VOLUME SERVICE	LARGE VOLUME SERVICE	LIGHTING SERVICE	LARGE VOLUME QFCP SERVICE
Customer Charge Allocation - COSS %	47.63%	57.55%	33.19%	13.21%	4.70%	75.17%	11.08%
Demand Charge Allocation - COSS %	45.77%	37.04%	58.41%	78.07%	84.64%	19.20%	59.11%
Commodity Charge Allocation - COSS %	6.59%	5.40%	8.40%	8.72%	10.66%	5.63%	29.80%
Customer Charge - Revenue Allocation	\$ 9,924,948	\$ 7,937,603	\$ 1,778,392	\$ 142,598	\$ 53,014	\$ 165	\$ 13,176
Demand Charge - Revenue Allocation	\$ 10,105,903	\$ 5,109,082	\$ 3,129,181	\$ 842,705	\$ 954,604	\$ 42	\$ 70,289
Commodity Charge - Revenue Allocation	\$ 1,445,128	\$ 745,375	\$ 449,986	\$ 94,106	\$ 120,212	\$ 12	\$ 35,437
Annualized Current Delivery Revenue	\$ 86,116,680	\$ 55,091,544	\$ 22,006,959	\$ 4,097,894	\$ 4,375,622	\$ 941	\$ 543,720
Target Change (\$)	\$ 21,475,980	\$ 13,792,060	\$ 5,357,559	\$ 1,079,410	\$ 1,127,830	\$ 220	\$ 118,902
	25.17%						
Proposed Revenue	\$ 107,592,660	\$ 68,883,604	\$ 27,364,518	\$ 5,177,304	\$ 5,503,452	\$ 1,161	\$ 662,621
Rate Design Revenue	\$ 107,592,660	\$ 68,883,604	\$ 27,364,518	\$ 5,177,304	\$ 5,503,452	\$ 1,161	\$ 662,621
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

Residential Gas Service Rate Design				Customer Charge Allocation - Mitigation			
Total Revenue Requirements		\$ 68,883,604	Full Cost Customer Charge Allocation	\$ 39,643,873	\$ 24,495,857	50%	
Reconnection Charge Revenue					\$ 29,250		
					\$ 44,358,498		
Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Billing Determinants	Proposed Rate	Proposed Revenue	
Customer Charge (\$/month)	1,419,277	\$ 11.52	\$ 16,350,071	1,419,277	\$ 17.26	\$ 24,495,857	49.82%
First 50 CCF Commodity Rate	41,783,911	\$ 0.507390	\$ 21,200,739	41,783,911	\$ 0.58096	\$ 24,274,578	14.50%
Winter Over 50 CCF Commodity Rate	43,082,809	\$ 0.407140	\$ 17,540,735	43,082,809	\$ 0.46617	\$ 20,083,920	14.50%
Reconnection Charge Revenue						\$ 29,250	
Total	84,866,720		\$ 55,091,544			\$ 68,883,604	
Average (\$/ccf)		\$ 0.64915					
General Gas (GG) Service Rate Design				Customer Charge Allocation - Mitigation			
General Volume Firm Transportation (GVFT) Service		\$ 27,364,518	Full Cost Customer Charge Allocation	\$ 9,083,396	\$ 6,123,910	50%	
Total					\$ 21,240,608		
Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Billing Determinants	Proposed Rate	Proposed Revenue	
Customer Charge (\$ per month)							
GG	113,799	\$ 34.72	\$ 3,951,101	113,799	\$ 52.08	\$ 5,926,652	50.00%
GVFT	1,087	\$ 120.98	\$ 131,505	1,087	\$ 181.47	\$ 197,258	50.00%
			\$ 4,082,607			\$ 6,123,910	
First 750 CCF Commodity Rate	23,062,316	\$ 0.42149	\$ 9,720,535				
Over 750 CCF Commodity Rate	26,057,926	\$ 0.31483	\$ 8,203,817				
Commodity Rate (\$/ccf)			\$ 17,924,352	49,120,241	\$ 0.43242	\$ 21,240,608	8.73%
Average (\$/ccf)	49,120,241	\$ 0.36491					
Total		\$ 0.44802	\$ 22,006,959			\$ 27,364,518	
Medium Volume Gas (MVG) Service Rate Design				Customer Charge Allocation - Mitigation			
Medium Volume Firm Transportation (MVFT) Service		\$ 5,177,304	Full Cost Customer Charge Allocation	\$ 683,958	\$ 683,958	100%	
Total							
			Full Cost Demand Allocation	\$ 4,041,971	Demand Charge Allocation - Mitigation	\$ 3,519,621	30%
					Commodity Remainder	\$ 973,724	
Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue		
MVG Customer Charge (\$ per month)	163	\$ 681.20	\$ 111,036	\$ 947.30	\$ 154,409		39.06%
Demand MDQ MCF Rate	37,668	\$ 16.142	\$ 608,037	\$ 20.985	\$ 790,448		30.00%
Commodity MCF Rate	243,966	\$ 0.51796	\$ 126,365	\$ 0.56852	\$ 138,700		9.76%
			\$ 845,437		\$ 1,083,557		
Average (\$/ccf)		\$ 3.4654					
MVFT Customer Charge (\$ per month)	518	\$ 757.40	\$ 392,333	\$ 1,022.30	\$ 529,549		34.97%
Demand MDQ MCF Rate	130,056	\$ 16.142	\$ 2,099,364	\$ 20.985	\$ 2,729,173		30.00%
Commodity MCF Rate	1,468,762	\$ 0.51796	\$ 760,760	\$ 0.56852	\$ 835,024		9.76%
			\$ 3,252,457		\$ 4,093,746		
Average (\$/ccf)		\$ 2.2144					
Total		\$ 4.097,894	\$ 4,097,894		\$ 5,177,304		26.34%
Customer Charge Differential	\$ 75.00						
Large Volume Gas (LVG) Service Rate Design				Customer Charge Allocation - Mitigation			
Large Volume Firm Transportation (LVFT) Service		\$ 5,503,452	Full Cost Customer Charge Allocation	\$ 258,693	\$ 258,693	100%	
Total							
			Full Cost Demand Allocation	\$ 4,658,165	Allocation - Mitigation	\$ 4,658,165	100%
					Commodity Remainder	\$ 586,594	
Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue		
LVG Customer Charge (\$ per month)	12	\$ 1,020.84	\$ 12,250	\$ 1,375.24	\$ 16,503		34.72%
Demand MDQ MCF Rate	10,104	\$ 9.940	\$ 100,434	\$ 12.427	\$ 125,560		25.02%
Commodity MCF Rate	65,841	\$ 0.12453	\$ 8,199	\$ 0.16084	\$ 10,590		29.16%
			\$ 120,883		\$ 152,653		
Average (\$/ccf)		\$					
LVFT Customer Charge (\$ per month)	167	\$ 1,097.04	\$ 183,206	\$ 1,450.24	\$ 242,190		32.20%
Demand MDQ MCF Rate	364,744	\$ 9.940	\$ 3,625,555	\$ 12.427	\$ 4,532,604		25.02%
Commodity MCF Rate	3,581,291	\$ 0.12453	\$ 445,978	\$ 0.16084	\$ 576,005		29.16%
			\$ 4,254,739		\$ 5,350,799		
Average (\$/ccf)		\$ 1.1880					
Total		\$ 4.375,622	\$ 4,375,622		\$ 5,503,452		25.78%
Gas Lighting Sales Service (GL) Rate Design				Customer Charge Allocation - Mitigation			
Total		\$ 1,161					
Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue		
Customer Charge (\$ per month)	132	\$ 7.13	\$ 941	\$ 8.80	\$ 1,161		23.37%
Total		\$ 941	\$ 941		\$ 1,161		

Large Volume Gas - Qualified Fuel Call Provider (LVG - QFCP) Service Rate Design
 Total \$ 662,621

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue
LVG-QFCP					
Customer Charge (\$ per month)	24	\$ 1,097.04	\$ 26,329	\$ 1,450.24	\$ 34,806
Demand MDQ MCF Rate	74,256	\$ 6.96766	\$ 517,391	\$ 8.45474	\$ 627,815
Commodity MCF Rate	16,593,190	market-based rate		market- based rate	
Total			<u>\$ 543,720</u>		<u>\$ 662,621</u>
Average (\$/ccf)		\$ 0.0328			

Medium Volume Interruptible Transportation (MVIT) Service
 Large Volume Interruptible Transportation (LVIT) Service

Total Test Year Collected \$ 660,630
 Total Test Year Increase \$ 693,477 Subject 80:20 Split With GCR

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue	
MVIT						
Customer Charge (\$ per month)	60	\$ 757.40	\$ 45,444	\$ 1,022.30	\$ 61,338	34.97%
Commodity (MCF Rate - Option 1)	194,256	\$ 1.30	\$ 252,533	\$ 1.30	\$ 252,533	0.00%
Commodity (MCF Rate - Option 2)	34,174	\$ 3.27	\$ 111,749	\$ 3.27	\$ 111,749	0.00%
Commodity (MCF Rate - Option 3)			<u>\$ 409,726</u>		<u>\$ 425,620</u>	
Commodity (MCF Rate - Option 3)		NA				
Total MCF	228,430					
LVIT						
Customer Charge (\$ per month)	48	\$ 1,097.04	\$ 52,658	\$ 1,450.24	\$ 69,612	32.20%
Commodity (MCF Rate - Option 1)						
First 5000 MCF	101,176	\$ 1.30	\$ 131,529	\$ 1.30	\$ 131,529	0.00%
Over 5000 MCF	92,624	\$ 0.36	\$ 33,345	\$ 0.36	\$ 33,345	
Commodity (MCF Rate - Option 2)	33,373	\$ 1.00	\$ 33,373	\$ 1.00	\$ 33,373	0.00%
			<u>\$ 250,904</u>		<u>\$ 267,858</u>	
Total MCF	227,173		<u>\$ 660,630</u>		<u>\$ 693,477</u>	

RESIDENTIAL (R) & RESIDENTIAL SPACE HEATING (RSH)

AMI/IMU Phase II (June 2015) Rates and Current GCR

vs.

May 2016 Filing Proposed Rates and Current GCR

**ANNUAL - 4 SUMMER & 8 WINTER
AT CONSTANT MONTHLY USAGE**

MONTHLY SALES (CCF)	Present			Proposed			DIFF.	% DIFF
	Base	Total	GCR	Base	Total	GCR		
0	\$11.52	\$11.52	\$0.00	\$17.26	\$17.26	\$0.00	\$5.74	49.8%
1	\$12.03	\$12.57	\$0.54	\$18.30	\$18.30	\$0.54	\$6.27	52.1%
2	\$13.54	\$14.65	\$1.11	\$19.49	\$19.49	\$1.11	\$5.95	43.9%
3	\$13.55	\$14.65	\$1.10	\$19.49	\$19.49	\$1.10	\$5.94	43.8%
4	\$14.06	\$15.69	\$1.63	\$20.72	\$20.72	\$1.63	\$6.61	47.0%
5	\$16.59	\$21.95	\$5.36	\$23.07	\$23.07	\$5.36	\$8.48	50.4%
10	\$21.07	\$31.71	\$10.64	\$32.38	\$32.38	\$11.71	\$11.65	55.4%
20	\$24.20	\$35.98	\$11.78	\$37.59	\$37.59	\$15.81	\$14.03	58.1%
40	\$31.62	\$45.26	\$23.64	\$50.97	\$50.97	\$27.33	\$27.33	86.4%
60	\$41.95	\$59.91	\$37.96	\$69.62	\$69.62	\$41.66	\$41.66	99.3%
80	\$52.28	\$75.62	\$53.36	\$92.18	\$92.18	\$58.82	\$58.82	112.6%
100	\$62.56	\$91.62	\$70.72	\$120.81	\$120.81	\$79.09	\$79.09	126.6%
120	\$72.81	\$107.68	\$88.88	\$154.28	\$154.28	\$105.40	\$105.40	145.6%
140	\$83.05	\$123.84	\$107.99	\$193.26	\$193.26	\$135.27	\$135.27	163.5%
160	\$102.85	\$150.26	\$138.41	\$248.24	\$248.24	\$179.83	\$179.83	176.4%
200	\$113.00	\$220.13	\$208.13	\$375.91	\$375.91	\$267.78	\$267.78	237.0%
220	\$123.15	\$290.99	\$280.99	\$517.84	\$517.84	\$366.85	\$366.85	299.6%
240	\$133.29	\$361.84	\$361.84	\$674.06	\$674.06	\$482.22	\$482.22	360.6%
260	\$143.44	\$432.69	\$432.69	\$843.65	\$843.65	\$610.96	\$610.96	429.9%
280	\$153.59	\$503.54	\$503.54	\$1,026.72	\$1,026.72	\$753.18	\$753.18	495.4%
300	\$163.74	\$574.39	\$574.39	\$1,223.28	\$1,223.28	\$908.89	\$908.89	563.9%

MONTHLY SALES (CCF)	Present			Proposed			DIFF.	% DIFF
	Base	Total	GCR	Base	Total	GCR		
0	\$11.52	\$11.52	\$0.00	\$17.26	\$17.26	\$0.00	\$5.74	49.8%
1	\$12.03	\$12.57	\$0.54	\$18.30	\$18.30	\$0.54	\$6.27	52.1%
2	\$13.54	\$14.65	\$1.11	\$19.49	\$19.49	\$1.11	\$5.95	43.9%
3	\$13.55	\$14.65	\$1.10	\$19.49	\$19.49	\$1.10	\$5.94	43.8%
4	\$14.06	\$15.69	\$1.63	\$20.72	\$20.72	\$1.63	\$6.61	47.0%
5	\$16.59	\$21.95	\$5.36	\$23.07	\$23.07	\$5.36	\$8.48	50.4%
10	\$21.07	\$31.71	\$10.64	\$32.38	\$32.38	\$11.71	\$11.65	55.4%
20	\$24.20	\$35.98	\$11.78	\$37.59	\$37.59	\$15.81	\$14.03	58.1%
40	\$31.62	\$45.26	\$23.64	\$50.97	\$50.97	\$27.33	\$27.33	86.4%
60	\$41.95	\$59.91	\$37.96	\$69.62	\$69.62	\$41.66	\$41.66	99.3%
80	\$52.28	\$75.62	\$53.36	\$92.18	\$92.18	\$58.82	\$58.82	112.6%
100	\$62.56	\$91.62	\$70.72	\$120.81	\$120.81	\$79.09	\$79.09	126.6%
120	\$72.81	\$107.68	\$88.88	\$154.28	\$154.28	\$105.40	\$105.40	145.6%
140	\$83.05	\$123.84	\$107.99	\$193.26	\$193.26	\$135.27	\$135.27	163.5%
160	\$102.85	\$150.26	\$138.41	\$248.24	\$248.24	\$179.83	\$179.83	176.4%
200	\$113.00	\$220.13	\$208.13	\$375.91	\$375.91	\$267.78	\$267.78	237.0%
220	\$123.15	\$290.99	\$280.99	\$517.84	\$517.84	\$366.85	\$366.85	299.6%
240	\$133.29	\$361.84	\$361.84	\$674.06	\$674.06	\$482.22	\$482.22	360.6%
260	\$143.44	\$432.69	\$432.69	\$843.65	\$843.65	\$610.96	\$610.96	429.9%
280	\$153.59	\$503.54	\$503.54	\$1,026.72	\$1,026.72	\$753.18	\$753.18	495.4%
300	\$163.74	\$574.39	\$574.39	\$1,223.28	\$1,223.28	\$908.89	\$908.89	563.9%

MONTHLY SALES (CCF)	Present			Proposed			DIFF.	% DIFF
	Base	Total	GCR	Base	Total	GCR		
0	\$11.52	\$11.52	\$0.00	\$17.26	\$17.26	\$0.00	\$5.74	49.8%
1	\$12.03	\$12.57	\$0.54	\$18.30	\$18.30	\$0.54	\$6.27	52.1%
2	\$13.54	\$14.65	\$1.11	\$19.49	\$19.49	\$1.11	\$5.95	43.9%
3	\$13.55	\$14.65	\$1.10	\$19.49	\$19.49	\$1.10	\$5.94	43.8%
4	\$14.06	\$15.69	\$1.63	\$20.72	\$20.72	\$1.63	\$6.61	47.0%
5	\$16.59	\$21.95	\$5.36	\$23.07	\$23.07	\$5.36	\$8.48	50.4%
10	\$21.07	\$31.71	\$10.64	\$32.38	\$32.38	\$11.71	\$11.65	55.4%
20	\$24.20	\$35.98	\$11.78	\$37.59	\$37.59	\$15.81	\$14.03	58.1%
40	\$31.62	\$45.26	\$23.64	\$50.97	\$50.97	\$27.33	\$27.33	86.4%
60	\$41.95	\$59.91	\$37.96	\$69.62	\$69.62	\$41.66	\$41.66	99.3%
80	\$52.28	\$75.62	\$53.36	\$92.18	\$92.18	\$58.82	\$58.82	112.6%
100	\$62.56	\$91.62	\$70.72	\$120.81	\$120.81	\$79.09	\$79.09	126.6%
120	\$72.81	\$107.68	\$88.88	\$154.28	\$154.28	\$105.40	\$105.40	145.6%
140	\$83.05	\$123.84	\$107.99	\$193.26	\$193.26	\$135.27	\$135.27	163.5%
160	\$102.85	\$150.26	\$138.41	\$248.24	\$248.24	\$179.83	\$179.83	176.4%
200	\$113.00	\$220.13	\$208.13	\$375.91	\$375.91	\$267.78	\$267.78	237.0%
220	\$123.15	\$290.99	\$280.99	\$517.84	\$517.84	\$366.85	\$366.85	299.6%
240	\$133.29	\$361.84	\$361.84	\$674.06	\$674.06	\$482.22	\$482.22	360.6%
260	\$143.44	\$432.69	\$432.69	\$843.65	\$843.65	\$610.96	\$610.96	429.9%
280	\$153.59	\$503.54	\$503.54	\$1,026.72	\$1,026.72	\$753.18	\$753.18	495.4%
300	\$163.74	\$574.39	\$574.39	\$1,223.28	\$1,223.28	\$908.89	\$908.89	563.9%

20.72%

TR & TRSH RATE (MCS)	CUSTOMER CHARGE	SUMMER			WINTER		
		ALL BLOCKS	1ST BLOCK	TAIL BLOCK	ALL BLOCKS	1ST BLOCK	TAIL BLOCK
PRESENT	\$ 11.520	\$0.50739	\$0.50739	\$0.40714	\$0.50739	\$0.46818	
PROPOSED	\$ 17.260	\$0.58697	\$0.58697	\$0.58697	\$0.58697	\$0.46818	
Current Environmental Surcharge Rider	\$ 0.000122						
Proposed Environmental Surcharge Rider	\$ 0.000122						
PRESENT GCR	\$5.35600 /MCF OR	\$0.526590 /CCF					
PROPOSED GCR	\$5.35600 /MCF OR	\$0.526590 /CCF					

DELAWARE GAS BILLING COMPARISON
GENERAL GAS (GG)

AMI/MIU Phase II (June 2015) Rates and Current GCR
vs.
May 2016 Filing Proposed Rates and Current GCR

MONTHLY SALES (CCF)	4 SUMMER - TOTAL BILL PER MONTH				8 WINTER - TOTAL BILL PER MONTH				ANNUAL IMPACT - TOTAL BILL				
	Base	Present GCR	Total	% DIFF	Base	Present GCR	Total	% DIFF	PRESENT	PROPOSED	DIFF.	Total	% DIFF
0	\$34.37	\$0.00	\$34.37	51.5%	\$34.37	\$0.00	\$34.37	51.5%	\$412.44	\$524.86	\$212.42	\$212.42	51.5%
25	\$44.80	\$13.39	\$58.19	31.1%	\$58.19	\$13.39	\$71.58	31.1%	\$698.25	\$915.96	\$217.71	\$217.71	31.1%
50	\$55.23	\$26.78	\$82.01	22.5%	\$82.01	\$26.78	\$108.79	22.5%	\$894.12	\$1,205.76	\$311.64	\$311.64	22.5%
75	\$65.66	\$40.17	\$105.83	17.8%	\$105.83	\$40.17	\$146.00	17.8%	\$1,289.96	\$1,768.25	\$478.29	\$478.29	17.8%
100	\$76.10	\$53.56	\$129.66	14.8%	\$129.66	\$53.56	\$183.22	14.8%	\$1,555.92	\$2,133.59	\$577.67	\$577.67	14.8%
200	\$117.82	\$107.13	\$224.95	9.2%	\$224.95	\$107.13	\$332.08	9.2%	\$2,069.40	\$2,406.40	\$337.00	\$337.00	9.2%
300	\$159.55	\$160.69	\$320.24	7.0%	\$320.24	\$160.69	\$480.93	7.0%	\$3,842.06	\$4,110.00	\$267.94	\$267.94	7.0%
400	\$201.27	\$214.25	\$415.52	5.7%	\$415.52	\$214.25	\$629.77	5.7%	\$4,985.24	\$5,271.72	\$286.48	\$286.48	5.7%
500	\$243.00	\$267.82	\$510.82	5.0%	\$510.82	\$267.82	\$778.64	5.0%	\$6,129.84	\$6,433.44	\$303.60	\$303.60	5.0%
1000	\$425.24	\$535.63	\$960.87	6.2%	\$960.87	\$535.63	\$1,496.50	6.2%	\$11,530.44	\$12,241.80	\$711.36	\$711.36	6.2%
1500	\$581.07	\$803.45	\$1,384.52	8.6%	\$1,384.52	\$803.45	\$2,187.97	8.6%	\$16,818.24	\$18,000.00	\$1,181.76	\$1,181.76	8.6%
2000	\$738.91	\$1,071.26	\$1,810.17	10.0%	\$1,810.17	\$1,071.26	\$2,881.43	10.0%	\$21,698.04	\$23,576.64	\$1,878.60	\$1,878.60	10.0%
2500	\$892.74	\$1,339.08	\$2,231.82	10.8%	\$2,231.82	\$1,339.08	\$3,570.90	10.8%	\$26,781.84	\$29,359.72	\$2,577.88	\$2,577.88	10.8%
3000	\$1,046.58	\$1,606.89	\$2,653.47	11.3%	\$2,653.47	\$1,606.89	\$4,260.36	11.3%	\$31,865.64	\$35,437.48	\$3,571.84	\$3,571.84	11.3%
3500	\$1,204.41	\$1,874.71	\$3,079.12	11.7%	\$3,079.12	\$1,874.71	\$4,950.83	11.7%	\$36,948.44	\$41,520.28	\$4,571.84	\$4,571.84	11.7%
4000	\$1,360.25	\$2,142.52	\$3,502.77	12.0%	\$3,502.77	\$2,142.52	\$5,640.29	12.0%	\$42,032.24	\$47,604.08	\$5,571.84	\$5,571.84	12.0%
4500	\$1,516.08	\$2,410.34	\$3,926.42	12.3%	\$3,926.42	\$2,410.34	\$6,329.76	12.3%	\$47,117.04	\$52,688.88	\$5,571.84	\$5,571.84	12.3%
5000	\$1,671.92	\$2,678.15	\$4,350.07	12.5%	\$4,350.07	\$2,678.15	\$7,019.22	12.5%	\$52,201.84	\$58,263.68	\$6,061.84	\$6,061.84	12.5%
5500	\$1,827.75	\$2,945.97	\$4,773.72	12.8%	\$4,773.72	\$2,945.97	\$7,708.69	12.8%	\$57,285.68	\$63,838.52	\$6,552.84	\$6,552.84	12.8%
6000	\$1,983.59	\$3,213.78	\$5,197.37	13.0%	\$5,197.37	\$3,213.78	\$8,398.10	13.0%	\$62,369.52	\$69,413.36	\$7,043.84	\$7,043.84	13.0%
6500	\$2,139.42	\$3,481.59	\$5,620.91	13.1%	\$5,620.91	\$3,481.59	\$9,087.51	13.1%	\$67,450.36	\$74,988.20	\$7,534.84	\$7,534.84	13.1%
7000	\$2,295.26	\$3,749.41	\$6,044.67	13.0%	\$6,044.67	\$3,749.41	\$9,776.92	13.0%	\$72,531.20	\$80,563.04	\$8,024.84	\$8,024.84	13.0%
7500	\$2,451.09	\$4,017.22	\$6,468.31	13.0%	\$6,468.31	\$4,017.22	\$10,466.33	13.0%	\$77,612.04	\$86,137.88	\$8,514.84	\$8,514.84	13.0%
8000	\$2,606.93	\$4,285.04	\$6,891.97	13.0%	\$6,891.97	\$4,285.04	\$11,155.74	13.0%	\$82,692.88	\$91,712.72	\$9,004.84	\$9,004.84	13.0%
8500	\$2,762.77	\$4,552.85	\$7,315.62	13.0%	\$7,315.62	\$4,552.85	\$11,845.15	13.0%	\$87,773.72	\$97,287.56	\$9,513.84	\$9,513.84	13.0%
9000	\$2,918.60	\$4,820.67	\$7,739.27	13.0%	\$7,739.27	\$4,820.67	\$12,534.56	13.0%	\$92,854.56	\$102,862.40	\$10,004.84	\$10,004.84	13.0%
9500	\$3,074.44	\$5,088.48	\$8,157.88	13.0%	\$8,157.88	\$5,088.48	\$13,223.97	13.0%	\$97,935.40	\$108,437.24	\$10,504.84	\$10,504.84	13.0%
10000	\$3,230.27	\$5,356.30	\$8,576.57	13.0%	\$8,576.57	\$5,356.30	\$13,913.38	13.0%	\$103,016.24	\$114,012.08	\$11,004.84	\$11,004.84	13.0%
12000	\$3,853.61	\$6,427.56	\$10,281.17	13.6%	\$10,281.17	\$6,427.56	\$15,658.73	13.6%	\$123,370.08	\$140,027.04	\$16,656.96	\$16,656.96	13.6%
14000	\$4,476.95	\$7,498.82	\$11,975.77	13.9%	\$11,975.77	\$7,498.82	\$17,404.12	13.9%	\$143,708.24	\$166,044.44	\$22,336.20	\$22,336.20	13.9%
16000	\$5,100.29	\$8,570.08	\$13,670.37	13.7%	\$13,670.37	\$8,570.08	\$19,149.56	13.7%	\$164,044.44	\$192,061.84	\$28,017.40	\$28,017.40	13.7%
18000	\$5,723.63	\$9,641.34	\$15,364.97	13.7%	\$15,364.97	\$9,641.34	\$20,894.99	13.7%	\$184,379.54	\$218,079.24	\$33,700.70	\$33,700.70	13.7%
20000	\$6,346.97	\$10,712.60	\$17,059.57	13.8%	\$17,059.57	\$10,712.60	\$22,640.41	13.8%	\$204,714.84	\$244,096.64	\$39,381.80	\$39,381.80	13.8%

GCR RATE (MCCF)	CUSTOMER CHARGE		SUMMER		WINTER	
	PRESENT	PROPOSED	1ST 750 CCF	>750 CCF	1ST 750 CCF	>750 CCF
	34.37	52.06	\$0.41726	\$0.31167	\$0.41726	\$0.31167
	52.06	52.06	\$0.43244	\$0.43244	\$0.43244	\$0.43244
	\$5,595,900	INCF OR				
	\$5,595,900	INCF OR				
	0.00122	/CCF				
	0.00122	/CCF				

0.30149

DELAWARE GAS BILLING COMPARISON
MEDIUM VOLUME GAS (MVG)

AMI/MU Phase II (June 2015) Rates and Current GCR
vs.
May 2016 Filing Proposed Rates and Current GCR

Monthly Sales (MCF)	Load Factor	MDO	4 SUMMER - TOTAL BILL PER MONTH			8 WINTER - TOTAL BILL PER MONTH			ANNUAL IMPACT - TOTAL BILL		
			Present GCR	Proposed GCR	% DIFF	Present GCR	Proposed GCR	% DIFF	Present	Proposed	% DIFF
500	66	3.000	\$2,432	\$2,432	0.0%	\$2,350	\$2,432	3.5%	\$53,087	\$57,986	9.1%
500	50	3.000	\$1,464	\$2,109	44.1%	\$1,657	\$2,109	26.7%	\$42,849	\$45,190	5.5%
500	22	3.000	\$1,288	\$2,001	55.4%	\$1,428	\$2,001	40.6%	\$39,444	\$41,125	4.3%
1,000	132	2.000	\$3,309	\$4,865	46.7%	\$4,025	\$4,865	21.1%	\$98,033	\$106,880	8.8%
1,000	66	2.000	\$2,254	\$4,217	87.1%	\$2,640	\$4,217	58.6%	\$77,695	\$92,288	19.1%
1,000	44	2.000	\$1,902	\$4,001	109.4%	\$2,178	\$4,001	84.1%	\$70,795	\$74,157	4.7%
2,000	263	2.000	\$5,927	\$9,720	64.1%	\$7,355	\$9,720	32.8%	\$187,684	\$204,898	9.2%
2,000	132	2.000	\$3,834	\$8,434	119.8%	\$4,696	\$8,434	80.4%	\$147,117	\$156,483	6.4%
2,000	68	2.000	\$3,130	\$8,003	156.6%	\$3,683	\$8,003	150.0%	\$133,459	\$140,222	5.0%
3,000	395	3.000	\$8,361	\$14,845	78.4%	\$10,768	\$14,845	37.5%	\$277,606	\$303,468	9.3%
3,000	197	3.000	\$5,397	\$12,642	134.4%	\$6,551	\$12,642	92.4%	\$216,320	\$230,309	6.5%
3,000	132	3.000	\$4,358	\$12,004	275.4%	\$5,187	\$12,004	129.4%	\$198,202	\$205,286	3.6%
4,000	526	4.000	\$11,179	\$19,440	74.7%	\$14,036	\$19,440	38.4%	\$387,236	\$401,703	3.7%
4,000	283	4.000	\$6,877	\$16,859	143.8%	\$8,517	\$16,859	95.1%	\$285,833	\$304,504	6.5%
4,000	175	4.000	\$5,571	\$15,955	184.1%	\$6,970	\$15,955	134.6%	\$258,585	\$271,982	5.2%
5,000	658	5.000	\$13,814	\$24,305	75.3%	\$17,386	\$24,305	39.1%	\$457,177	\$500,291	9.4%
5,000	329	5.000	\$8,556	\$21,076	146.6%	\$10,482	\$21,076	100.0%	\$355,345	\$378,700	6.6%
5,000	219	5.000	\$6,799	\$19,997	192.7%	\$8,174	\$19,997	140.0%	\$321,208	\$338,048	5.2%
6,000	789	6.000	\$16,432	\$28,160	71.0%	\$20,716	\$28,160	35.4%	\$568,808	\$598,509	5.2%
6,000	395	6.000	\$10,136	\$25,283	150.8%	\$12,448	\$25,283	100.0%	\$424,868	\$452,895	6.6%
6,000	263	6.000	\$8,027	\$23,998	199.4%	\$9,678	\$23,998	139.4%	\$384,002	\$404,111	5.2%
7,000	461	7.000	\$19,066	\$34,024	77.2%	\$24,067	\$34,024	41.4%	\$698,749	\$720,109	3.1%
7,000	307	7.000	\$9,255	\$27,999	302.4%	\$11,182	\$27,999	152.1%	\$448,371	\$470,176	5.3%
8,000	1,053	8.000	\$13,279	\$33,718	152.3%	\$16,359	\$33,718	108.3%	\$558,674	\$586,240	5.3%
8,000	526	8.000	\$10,483	\$32,000	205.0%	\$12,686	\$32,000	157.8%	\$569,608	\$596,916	4.8%
8,000	351	8.000	\$24,319	\$43,744	81.1%	\$29,419	\$43,744	46.3%	\$816,331	\$863,602	5.8%
9,000	592	9.000	\$14,659	\$37,935	156.4%	\$18,324	\$37,935	108.8%	\$653,161	\$675,112	3.4%
9,000	395	9.000	\$11,711	\$36,002	307.5%	\$14,190	\$36,002	205.1%	\$672,141	\$692,305	3.0%
10,000	1,316	10.000	\$26,953	\$48,609	80.0%	\$34,088	\$48,609	80.6%	\$866,262	\$892,489	3.0%
10,000	658	10.000	\$16,438	\$42,152	159.1%	\$20,290	\$42,152	154.8%	\$702,369	\$749,307	6.6%
10,000	439	10.000	\$12,939	\$40,003	208.7%	\$15,694	\$40,003	208.7%	\$654,614	\$688,370	5.1%

Monthly Sales (MCF)	Load Factor	MDO	4 SUMMER - TOTAL BILL PER MONTH			8 WINTER - TOTAL BILL PER MONTH			ANNUAL IMPACT - TOTAL BILL		
			Present GCR	Proposed GCR	% DIFF	Present GCR	Proposed GCR	% DIFF	Present	Proposed	% DIFF
500	66	3.000	\$2,432	\$2,432	0.0%	\$2,350	\$2,432	3.5%	\$53,087	\$57,986	9.1%
500	50	3.000	\$1,464	\$2,109	44.1%	\$1,657	\$2,109	26.7%	\$42,849	\$45,190	5.5%
500	22	3.000	\$1,288	\$2,001	55.4%	\$1,428	\$2,001	40.6%	\$39,444	\$41,125	4.3%
1,000	132	2.000	\$3,309	\$4,865	46.7%	\$4,025	\$4,865	21.1%	\$98,033	\$106,880	8.8%
1,000	66	2.000	\$2,254	\$4,217	87.1%	\$2,640	\$4,217	58.6%	\$77,695	\$92,288	19.1%
1,000	44	2.000	\$1,902	\$4,001	109.4%	\$2,178	\$4,001	84.1%	\$70,795	\$74,157	4.7%
2,000	263	2.000	\$5,927	\$9,720	64.1%	\$7,355	\$9,720	32.8%	\$187,684	\$204,898	9.2%
2,000	132	2.000	\$3,834	\$8,434	119.8%	\$4,696	\$8,434	80.4%	\$147,117	\$156,483	6.4%
2,000	68	2.000	\$3,130	\$8,003	156.6%	\$3,683	\$8,003	150.0%	\$133,459	\$140,222	5.0%
3,000	395	3.000	\$8,361	\$14,845	78.4%	\$10,768	\$14,845	37.5%	\$277,606	\$303,468	9.3%
3,000	197	3.000	\$5,397	\$12,642	134.4%	\$6,551	\$12,642	92.4%	\$216,320	\$230,309	6.5%
3,000	132	3.000	\$4,358	\$12,004	275.4%	\$5,187	\$12,004	129.4%	\$198,202	\$205,286	3.6%
4,000	526	4.000	\$11,179	\$19,440	74.7%	\$14,036	\$19,440	38.4%	\$387,236	\$401,703	3.7%
4,000	283	4.000	\$6,877	\$16,859	143.8%	\$8,517	\$16,859	95.1%	\$285,833	\$304,504	6.5%
4,000	175	4.000	\$5,571	\$15,955	184.1%	\$6,970	\$15,955	134.6%	\$258,585	\$271,982	5.2%
5,000	658	5.000	\$13,814	\$24,305	75.3%	\$17,386	\$24,305	39.1%	\$457,177	\$500,291	9.4%
5,000	329	5.000	\$8,556	\$21,076	146.6%	\$10,482	\$21,076	100.0%	\$355,345	\$378,700	6.6%
5,000	219	5.000	\$6,799	\$19,997	192.7%	\$8,174	\$19,997	140.0%	\$321,208	\$338,048	5.2%
6,000	789	6.000	\$16,432	\$28,160	71.0%	\$20,716	\$28,160	35.4%	\$568,808	\$598,509	5.2%
6,000	395	6.000	\$10,136	\$25,283	150.8%	\$12,448	\$25,283	100.0%	\$424,868	\$452,895	6.6%
6,000	263	6.000	\$8,027	\$23,998	199.4%	\$9,678	\$23,998	139.4%	\$384,002	\$404,111	5.2%
7,000	461	7.000	\$19,066	\$34,024	77.2%	\$24,067	\$34,024	41.4%	\$698,749	\$720,109	3.1%
7,000	307	7.000	\$9,255	\$27,999	302.4%	\$11,182	\$27,999	152.1%	\$448,371	\$470,176	5.3%
8,000	1,053	8.000	\$13,279	\$33,718	152.3%	\$16,359	\$33,718	108.3%	\$558,674	\$586,240	5.3%
8,000	526	8.000	\$10,483	\$32,000	205.0%	\$12,686	\$32,000	157.8%	\$569,608	\$596,916	4.8%
8,000	351	8.000	\$24,319	\$43,744	81.1%	\$29,419	\$43,744	46.3%	\$816,331	\$863,602	5.8%
9,000	592	9.000	\$14,659	\$37,935	156.4%	\$18,324	\$37,935	108.8%	\$653,161	\$675,112	3.4%
9,000	395	9.000	\$11,711	\$36,002	307.5%	\$14,190	\$36,002	205.1%	\$672,141	\$692,305	3.0%
10,000	1,316	10.000	\$26,953	\$48,609	80.0%	\$34,088	\$48,609	80.6%	\$866,262	\$892,489	3.0%
10,000	658	10.000	\$16,438	\$42,152	159.1%	\$20,290	\$42,152	154.8%	\$702,369	\$749,307	6.6%
10,000	439	10.000	\$12,939	\$40,003	208.7%	\$15,694	\$40,003	208.7%	\$654,614	\$688,370	5.1%

MVG RATE (\$/MCF)	CUSTOMER CHARGE	DEMAND CHARGE	COMMODITY CHARGE
PRESENT	\$ 674.36	\$15.900	\$0.51276
PROPOSED	\$ 947.33	\$20.985	\$0.56682
GCR	-	\$8.6132	\$3.569500
PRESENT	-	\$8.6132	\$3.569500
PROPOSED	-	\$8.6132	\$3.569500
Environmental Surcharge	0.01215		
PRESENT	0.01215		
PROPOSED	0.01215		

DELAWARE GAS BILLING COMPARISON
LARGE VOLUME GAS (LVG)

AMMIMU Phase II (June 2015) Rates and Current GCR
vs.
May 2016 Filing Proposed Rates and Current GCR

Month	Sales (MCF)	MDQ	Load Factor	SUMMER - TOTAL BILL				WINTER - TOTAL BILL				ANNUAL IMPACT - TOTAL BILL			
				Base	Present GCR	Total	% DIF	Base	Present GCR	Total	% DIF	Present	Proposed	Total	% DIF
15,000	507	1,974	25	\$2,459	\$40,003	\$42,462	0.0%	\$8,591	\$48,591	\$57,182	0.0%	\$1,144,477	\$1,230,977	\$72,500	4.0%
15,000	507	1,974	25	\$2,459	\$40,003	\$42,462	0.0%	\$8,591	\$48,591	\$57,182	0.0%	\$1,144,477	\$1,230,977	\$72,500	4.0%
15,000	658	2,500	25	\$9,160	\$24,305	\$33,465	7.0%	\$12,751	\$60,228	\$72,979	4.0%	\$811,752	\$859,780	\$48,028	3.0%
15,000	658	2,500	25	\$9,160	\$24,305	\$33,465	7.0%	\$12,751	\$60,228	\$72,979	4.0%	\$811,752	\$859,780	\$48,028	3.0%
20,000	2,832	10,000	25	\$29,609	\$97,218	\$126,827	3.0%	\$29,609	\$97,218	\$126,827	3.0%	\$1,152,927	\$1,187,135	\$34,208	3.0%
20,000	2,832	10,000	25	\$29,609	\$97,218	\$126,827	3.0%	\$29,609	\$97,218	\$126,827	3.0%	\$1,152,927	\$1,187,135	\$34,208	3.0%
20,000	1,316	5,000	25	\$16,895	\$49,304	\$66,199	4.5%	\$16,895	\$49,304	\$66,199	4.5%	\$1,108,115	\$1,148,757	\$40,642	3.7%
20,000	1,316	5,000	25	\$16,895	\$49,304	\$66,199	4.5%	\$16,895	\$49,304	\$66,199	4.5%	\$1,108,115	\$1,148,757	\$40,642	3.7%
25,000	3,289	12,500	25	\$24,347	\$79,898	\$104,245	6.2%	\$24,347	\$79,898	\$104,245	6.2%	\$1,069,142	\$1,128,272	\$59,130	5.5%
25,000	3,289	12,500	25	\$24,347	\$79,898	\$104,245	6.2%	\$24,347	\$79,898	\$104,245	6.2%	\$1,069,142	\$1,128,272	\$59,130	5.5%
25,000	1,986	7,500	25	\$15,778	\$49,305	\$65,083	4.4%	\$15,778	\$49,305	\$65,083	4.4%	\$1,362,053	\$1,431,753	\$69,700	5.1%
25,000	1,986	7,500	25	\$15,778	\$49,305	\$65,083	4.4%	\$15,778	\$49,305	\$65,083	4.4%	\$1,362,053	\$1,431,753	\$69,700	5.1%
30,000	3,947	15,000	25	\$24,452	\$72,974	\$97,426	6.0%	\$24,452	\$72,974	\$97,426	6.0%	\$2,276,582	\$2,417,165	\$140,583	6.2%
30,000	3,947	15,000	25	\$24,452	\$72,974	\$97,426	6.0%	\$24,452	\$72,974	\$97,426	6.0%	\$2,276,582	\$2,417,165	\$140,583	6.2%
30,000	1,316	5,000	25	\$18,020	\$50,000	\$68,020	4.4%	\$18,020	\$50,000	\$68,020	4.4%	\$1,930,165	\$2,020,979	\$90,814	4.7%
30,000	1,316	5,000	25	\$18,020	\$50,000	\$68,020	4.4%	\$18,020	\$50,000	\$68,020	4.4%	\$1,930,165	\$2,020,979	\$90,814	4.7%
35,000	4,605	17,500	25	\$28,405	\$83,228	\$111,633	6.2%	\$28,405	\$83,228	\$111,633	6.2%	\$3,001,492	\$3,217,501	\$216,009	7.2%
35,000	4,605	17,500	25	\$28,405	\$83,228	\$111,633	6.2%	\$28,405	\$83,228	\$111,633	6.2%	\$3,001,492	\$3,217,501	\$216,009	7.2%
40,000	5,283	20,000	25	\$38,197	\$104,000	\$142,197	6.2%	\$38,197	\$104,000	\$142,197	6.2%	\$4,100,103	\$4,317,107	\$217,004	5.3%
40,000	5,283	20,000	25	\$38,197	\$104,000	\$142,197	6.2%	\$38,197	\$104,000	\$142,197	6.2%	\$4,100,103	\$4,317,107	\$217,004	5.3%
40,000	1,754	7,500	25	\$23,685	\$69,000	\$92,685	3.9%	\$23,685	\$69,000	\$92,685	3.9%	\$2,684,042	\$2,797,343	\$113,301	4.2%
40,000	1,754	7,500	25	\$23,685	\$69,000	\$92,685	3.9%	\$23,685	\$69,000	\$92,685	3.9%	\$2,684,042	\$2,797,343	\$113,301	4.2%
50,000	8,779	40,000	25	\$72,497	\$203,036	\$275,533	6.2%	\$72,497	\$203,036	\$275,533	6.2%	\$1,930,165	\$2,020,979	\$90,814	4.7%
50,000	8,779	40,000	25	\$72,497	\$203,036	\$275,533	6.2%	\$72,497	\$203,036	\$275,533	6.2%	\$1,930,165	\$2,020,979	\$90,814	4.7%
50,000	2,193	7,500	25	\$29,356	\$83,228	\$112,584	4.3%	\$29,356	\$83,228	\$112,584	4.3%	\$3,001,492	\$3,217,501	\$216,009	7.2%
50,000	2,193	7,500	25	\$29,356	\$83,228	\$112,584	4.3%	\$29,356	\$83,228	\$112,584	4.3%	\$3,001,492	\$3,217,501	\$216,009	7.2%
60,000	7,895	30,000	25	\$86,796	\$250,887	\$337,683	6.2%	\$86,796	\$250,887	\$337,683	6.2%	\$2,204,103	\$2,317,107	\$113,004	5.1%
60,000	7,895	30,000	25	\$86,796	\$250,887	\$337,683	6.2%	\$86,796	\$250,887	\$337,683	6.2%	\$2,204,103	\$2,317,107	\$113,004	5.1%
60,000	2,632	10,000	25	\$47,963	\$139,645	\$187,608	4.0%	\$47,963	\$139,645	\$187,608	4.0%	\$3,300,327	\$3,413,331	\$113,004	3.4%
60,000	2,632	10,000	25	\$47,963	\$139,645	\$187,608	4.0%	\$47,963	\$139,645	\$187,608	4.0%	\$3,300,327	\$3,413,331	\$113,004	3.4%
70,000	9,211	45,000	25	\$101,095	\$309,888	\$410,983	4.0%	\$101,095	\$309,888	\$410,983	4.0%	\$4,210,142	\$4,309,189	\$99,047	2.3%
70,000	9,211	45,000	25	\$101,095	\$309,888	\$410,983	4.0%	\$101,095	\$309,888	\$410,983	4.0%	\$4,210,142	\$4,309,189	\$99,047	2.3%
70,000	3,020	10,000	25	\$40,682	\$120,602	\$161,284	4.3%	\$40,682	\$120,602	\$161,284	4.3%	\$3,040,304	\$3,170,524	\$130,220	4.3%
70,000	3,020	10,000	25	\$40,682	\$120,602	\$161,284	4.3%	\$40,682	\$120,602	\$161,284	4.3%	\$3,040,304	\$3,170,524	\$130,220	4.3%

Delaware Bill	CUSTOMER	DEMAND	COMMODITY
PRESENT	\$1,070.99	CHARGE	\$0.12356
PROPOSED	\$1,315.22	CHARGE	\$0.16064
GCR	\$9,813,000	CHARGE	\$3,969,000
PRESENT	\$9,813,000	CHARGE	\$3,969,000
PROPOSED		CHARGE	0.01215
Environmental Surcharge		CHARGE	0.07215
PRESENT		CHARGE	
PROPOSED		CHARGE	

Delaware Gas May 2016 Filing
Delaware Gas Revenue Unbundling
Year ending December 2015

	SAP								
	Sales (ccf)	Sum of Total Delivery Charge	Sum of Environmental Surcharge	Sum of Utility Facility Relocation Charge	Sum of Transportation Balancing fee	Tax Amount (WFT)	Delivery Rate Revenues	As Billed Revenues	Difference
Core Sales									
Residential	3,063,909	\$ 3,647,451	\$ 3,716	\$ 18,711	\$ -	\$ 4,630	\$ 3,620,394	\$ 2,861,725	\$ 758,669
Residential Space Heating	87,176,984	\$ 51,504,999	\$ 100,558	\$ 275,429	\$ -	\$ 24,810	\$ 51,104,201	\$ 51,872,093	\$ (767,892)
	85,190,893	\$ 55,152,450	\$ 104,274	\$ 294,141	\$ -	\$ 29,440	\$ 54,724,595	\$ 54,733,817	\$ (9,223)
Gas Lights	1,980	\$ 942	\$ -	\$ 8	\$ -	\$ -	\$ 934	\$ 935	\$ (0)
General Gas Sales	41,624,947	\$ 20,923,676	\$ 51,196	\$ 103,276	\$ -	\$ 1,501,383	\$ 19,267,820		
General Volume Firm Gas Transportation	7,657,230	\$ 7,742,952	\$ 9,425	\$ 18,666	\$ 22,818	\$ 85,832	\$ 2,606,210		
GG Total	49,282,177	\$ 23,666,627	\$ 60,621	\$ 121,942	\$ 22,818	\$ 1,587,215	\$ 21,874,030	\$ 21,884,757	\$ (10,726)
Medium Volume Gas Sales	2,439,660	\$ 936,312	\$ 2,981	\$ 6,774	\$ -	\$ 77,837	\$ 848,719		
Medium Volume Firm Gas Transportation	14,687,620	\$ 3,445,014	\$ 18,014	\$ 32,566	\$ 40,701	\$ 111,880	\$ 3,241,854		
MV Total	17,127,280	\$ 4,381,326	\$ 20,995	\$ 39,341	\$ 40,701	\$ 189,717	\$ 4,090,573	\$ 4,075,968	\$ 14,604
Large Volume Gas									
Large Volume Firm Gas Transportation	35,030,260	\$ 3,573,653	\$ 41,918	\$ 33,180	\$ 213,477	\$ 111,081	\$ 3,173,996	\$ 3,172,824	\$ 1,173
UD LVIT	837,560	\$ 37,690	\$ -	\$ -	\$ -	\$ -	\$ 37,690	\$ 37,690	\$ -
LVFT w/o UD LVIT - Contract	34,192,700	\$ 3,535,963	\$ -	\$ -	\$ -	\$ -	\$ 3,136,306	\$ 3,135,134	\$ 1,173
Large Volume Gas - QFCP-RC	16,583,190	\$ 601,882	\$ 20,346	\$ 5,939	\$ 11,163	\$ 24,537	\$ 539,896	\$ 539,881	\$ 15
LV Total	51,623,450	\$ 4,175,535	\$ 62,264	\$ 39,119	\$ 224,640	\$ 135,619	\$ 3,713,893	\$ 3,712,705	\$ 1,188
Subtotal Firm - Including LVG-QFCP	203,225,780	\$ 87,376,881	\$ 248,154	\$ 494,551	\$ 288,159	\$ 1,941,991	\$ 84,404,025	\$ 84,408,182	\$ (4,157)
Non-Core Sales									
Medium Volume Interruptible Gas Transportation	2,284,300	\$ 432,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large Volume Interruptible Gas Transportation	2,271,730	\$ 287,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4,556,030	\$ 719,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	207,781,810	\$ 88,096,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MVIT/LVIT 20% - 80% reallocated to GCR		\$ 81,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,107	\$ 131,988
Total with MVIT/LVIT (80/20) reallocated to GCR (MCF)		\$ 87,508,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,508,869	\$ -
Control Sheet Total	207,781,810	\$ 87,508,868	\$ 87,508,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference		\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Delaware Gas Revenue Adjustments

"Bill Frequency" Difference	As Billed Revenues	Year End MDQ Revenues	MDQ Adjustment	Year End Weather Normalization Revenues	Weather Normalization Adjustment	LVFT Customer Migration Revenues	LVFT Customer Migration Adjustment	Subtotal: Adjusted Billing Determinants Revenues
Residential	\$ 2,861,725	\$ 2,861,725	\$ -	\$ 2,860,674	\$ (1,051)	\$ 2,861,725	\$ -	\$ 2,860,674
Residential Space Heating	\$ 51,872,093	\$ 51,872,093	\$ -	\$ 51,827,288	\$ (44,805)	\$ 51,872,093	\$ -	\$ 51,827,288
Residential Total	\$ 9,223	\$ 54,733,817	\$ 54,733,817	\$ 54,687,961	\$ (45,856)	\$ 54,733,817	\$ -	\$ 54,687,961
Gas Lights	\$ 0	\$ 935	\$ 935	\$ 935	\$ -	\$ 935	\$ -	\$ 935
General Gas Sales								
General Volume Firm Gas Transportation	\$ 10,726	\$ 21,884,757	\$ 21,884,757	\$ 21,843,249	\$ (41,508)	\$ 21,884,757	\$ -	\$ 21,843,249
Medium Volume Gas Sales								
Medium Volume Firm Gas Transportation	\$ (14,604)	\$ 4,075,968	\$ 4,068,745	\$ (7,223)	\$ 4,075,968	\$ -	\$ 4,075,968	\$ 4,068,745
Medium Volume Gas Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large Volume Gas								
Large Volume Firm Gas Transportation	\$ (1,173)	\$ 3,135,134	\$ 2,900,821	\$ (234,313)	\$ 3,135,134	\$ -	\$ 4,459,528	\$ 4,225,215
LVIT portion	\$ -	\$ 37,690	\$ 37,690	\$ -	\$ 37,690	\$ -	\$ 37,690	\$ 37,690
Large Volume Gas - QFCP-RC	\$ (15)	\$ 539,881	\$ 539,881	\$ -	\$ 539,881	\$ -	\$ 539,881	\$ 539,881
Subtotal Firm - Including LVG-QFCP	\$ 4,157	\$ 84,408,182	\$ 84,166,646	\$ (241,536)	\$ 84,320,818	\$ (87,364)	\$ 85,852,604	\$ 1,444,423

Year End Rate Revenues	Year End Rate Adjustment	Adjusted Rate Design Revenues
\$ 2,881,861	\$ -	\$ 2,881,861
\$ 52,209,684	\$ -	\$ 52,209,684
\$ 55,091,544	\$ 403,583	\$ 55,091,544
\$ 941	\$ 6	\$ 941

General Gas Sales			
General Volume Firm Gas Transportation	\$ 22,006,959	\$ 163,710	\$ 22,006,959
Medium Volume Gas Sales			
Medium Volume Firm Gas Transportation	\$ 4,097,894	\$ 29,149	\$ 4,097,894
Large Volume Gas			
Large Volume Firm Gas Transportation	\$ 4,254,739	\$ 29,524	\$ 4,254,739
LVIT portion	\$ 37,690	\$ -	\$ 37,690
Large Volume Gas - QFCP-RC	\$ 543,720	\$ 3,838	\$ 543,720
Subtotal Firm	\$ 86,154,371	\$ 630,666	\$ 86,154,371
Subtotal Firm excluding LVIT portion		\$ 86,116,680	

LIST OF PROPOSED TARIFF CHANGES
DELMARVA POWER & LIGHT GAS TARIFF

LEAF NO.	SECTION	PARAGRAPH	CHANGE AND EXPLANATION OF CHANGE
1,3-24	Top Margin		Removal of d/b/a Conectiv Power Delivery
3a, 3b	Definition of Terms		Proposed Definition of Terms Section
4	Rules and Regulations	G. Resolution of Disputes	Clarification of current policy
5	Rules and Regulations	C. One Point of Delivery	Change in language for clarity
6	Rules and Regulations	G.1. General	Change in language for clarity
7	Rules and Regulations	H. Hazardous Conditions	Clarification of current policy
9	Rules and Regulations	C. Estimated Bills	Change in language for clarity
14	Rules and Regulations	C. Relocation of Services	Change in language for clarity
15	Rules and Regulations	C. Right to Remove Company's Equipment	Change in language for clarity
15	Rules and Regulations	F. Volumes Defined	Language moved to Definition of Terms. Section
19	Rules and Regulations	C. Prearranged Interruption of Service	Change in language for clarity
20	Rules and Regulations	B. Multiple Occupancy Buildings	Clarification of current policy
20	Rules and Regulations	C. Fluctuations	Clarification of current policy
22	Rules and Regulations	A. Access to Premises	Change in language for clarity
24	Rules and Regulations	A.1. Without Prior Notice	Add "the" prior to "Company"
24	Rules and Regulations	A.2. With Prior Notice	Change in language for clarity

25	Rules and Regulations	C. Seasonal Restoration Charge	Add language to enact Charge
26, 29-36	Top Margin		Removal of d/b/a Conectiv Power Delivery
27	Rules and Regulations	B. Residential Extensions - New Developments	Add “the” prior to “Customer”
28a	Rules and Regulations	I. Financial Guarantees	Change in language for clarity
29	Rules and Regulations	A. Curtailment Policy	Change in language for clarity and Clarification of current policy and capitalization changes
33,38,52,53,54,74	Rules and Regulations and Transportation Service		Change losses and unaccounted for gas to Lost and Unaccounted for Gas
34	Rules and Regulations	B.2.(4)(5) Annual Commodity Cost Rate and C. Demand Cost Rate	Change Delmarva to “the Company” for consistency and capitalization changes
35	Rules and Regulations	C. Demand Cost Rate (“DCR”)	Add language for a consolidated meter and capitalize change
37-39	Rates and Charges	Service Classification	Change to reflect rate design
37,39	Rates and Charges	Service Classification	Minor alignment and capitalization changes
37a	Rates and Charges	Service Classification	Change in language for clarity
40- 48	Top Margin		Removal of d/b/a Conectiv Power Delivery
41	Service Classification	B. Transition Cost Adjustment Charge	Change in language for clarity and consistency and capitalization changes
41a,44,47,52,53,63,74	Service Classification		Add Eastern Standard and Daylight Savings Time designations
43	Service Classification	B. Contract Term and C. Transition Cost Adjustment Charge	Change in language for clarity and consistency
44	Service Classification	H. Contract Maximum Daily Quantity	Capitalization change
45	Service Classification	N. Commodity Gas Cost Rate K. Unauthorized Overrun	Change in language for clarity and consistency and capitalization changes. Clarification of current practice
46	Service	B. Contract Term and C.	Change in language for clarity and consistency and

	Classification	Transition Cost Adjustment Charge	capitalization changes
47a	Service Classification	H. Contract Maximum Daily Quantity	Capitalization change
48	Service Classification	K. Unauthorized Overrun	Clarification of current practice
48a	Service Classification	B. Availability and F. Commodity Cost Rates	Change in language for clarity and consistency
49-54	Top Margin Rider "PM"	A. Availability and C. Guaranteed Load Reduction	Removal of d/b/a Conectiv Power Delivery
49	Rider	F. Penalty for Non-Compliance	Capitalization changes
50	Rider	F. Penalty for Non-Compliance	Capitalization change
52	Transportation Service	D. Provisions for Customer Using Agents	Change Delmarva to "the Company" for consistency
54	Transportation Service	K. Transportation Scheduling	Clarification of current practice and time zone clarification
55	Transportation Service	L. Balancing of Transportation Volumes and M. transportation Balancing Fee	Clarification of current practice
56-78, 80-82	Top Margin		Removal of d/b/a Conectiv Power Delivery
56	Transportation Service	N. Unauthorized Overruns and O. Authorized Overruns	Clarification of current practice
57	Transportation Service	P. Operational Flow Orders	Clarification of current practice
59-59a	Transportation Service	U. Transition Cost Adjustment Charge	Change in language for clarity and consistency and capitalization changes (59)
60	Transportation Service	A. Availability and D. Transportation terms and conditions	Capitalization change and change in language for clarity and consistency
61	Transportation Service	D. Transportation terms and conditions	Change in language for clarity and consistency

Delmarva Power - Delaware Gas
Development of Interim Gas Delivery Rates - May 2016 Filing
Proposed Interim Revenue Allocation

	TOTAL DELAWARE RETAIL	RESIDENTIAL AND RESIDENTIAL SPACE HEATING	GENERAL SERVICE	MEDIUM VOLUME SERVICE	LARGE VOLUME SERVICE	LARGE VOLUME - QFCP	LIGHTING SERVICE
Annualized Current Delivery Revenue	\$ 86,116,680	\$ 55,091,544	\$ 22,006,959	\$ 4,097,894	\$ 4,375,622	\$ 543,720	\$ 941
Revenue Change (\$)	\$ 2,500,000	\$ 1,599,329	\$ 638,870	\$ 118,963	\$ 127,026	\$ 15,784	\$ 27
Proposed Revenue	\$ 88,616,680	\$ 56,690,873	\$ 22,645,829	\$ 4,216,858	\$ 4,502,648	\$ 559,504	\$ 968
Revenue Change - Annualized Current Delivery Revenue (%)	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Annualized Current Delivery Revenue	\$ 87,376,881	\$ 55,152,450	\$ 23,666,627	\$ 4,381,326	\$ 3,573,653	\$ 601,882	\$ 942
GCR Revenues (\$)	\$ 74,521,568	\$ 44,291,199	\$ 22,563,167	\$ 230,724	\$ 968,854	\$ 6,466,557	\$ 1,068
Total Test Year Revenues	\$ 161,898,449	\$ 99,443,649	\$ 46,229,794	\$ 4,612,051	\$ 4,542,507	\$ 7,068,439	\$ 2,010
Revenue Change - Total Revenues(%)	1.54%	1.61%	1.38%	2.58%	2.80%	0.22%	1.36%

Residential Gas Service Rate Design

Total Revenue Requirements \$ 56,690,873

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Billing Determinants	Proposed Rate	Proposed Revenue	
Customer Charge (\$/month)	1,419,277	\$ 11.52	\$ 16,350,071	1,419,277	\$ 11.85	\$ 16,818,432	2.86%
First 50 CCF Commodity Rate	41,783,911	\$ 0.507390	\$ 21,200,739	41,783,911	\$ 0.52212	\$ 21,816,216	2.90%
Winter Over 50 CCF Commodity Rate	43,082,809	\$ 0.407140	\$ 17,540,735	43,082,809	\$ 0.41896	\$ 18,049,974	2.90%
Total	84,866,720		\$ 55,091,544			\$ 56,684,622	
Average (\$/ccf)		\$ 0.64915					

General Gas (GG) Service Rate Design

General Volume Firm Transportation (GVFT) Service

Total Revenue Requirements \$ 22,645,829

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Billing Determinants	Proposed Rate	Proposed Revenue	
Customer Charge (\$ per month)							
GG	113,799	\$ 34.72	\$ 3,951,101	113,799	\$ 35.73	\$ 4,066,038	2.91%
GVFT	1,087	\$ 120.98	\$ 131,505	1,087	\$ 124.49	\$ 135,321	2.90%
			\$ 4,082,607			\$ 4,201,359	
First 750 CCF Commodity Rate	23,062,316	\$ 0.42149	\$ 9,720,535	23,062,316	\$ 0.43373	\$ 10,002,818	2.90%
Over 750 CCF Commodity Rate	26,057,926	\$ 0.31483	\$ 8,203,817	26,057,926	\$ 0.32397	\$ 8,441,986	2.90%
			\$ 17,924,352				
Average (\$/ccf)	49,120,241	\$ 0.36491					
Total			\$ 22,006,959			\$ 14,204,177	
		\$ 0.44802					

Medium Volume Gas (MVG) Service Rate Design

Medium Volume Firm Transportation (MVFT) Service

Total Revenue Requirements \$ 4,216,858

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue	
MVG						
Customer Charge (\$ per month)	163	\$ 681.20	\$ 111,036	\$ 700.98	\$ 114,260	2.90%
Demand MDQ MCF Rate	37,668	\$ 16.142	\$ 608,037	\$ 16.611	\$ 625,703	2.91%
Commodity MCF Rate	243,966	\$ 0.51796	\$ 126,365	\$ 0.53300	\$ 130,034	2.90%
			\$ 845,437		\$ 869,997	
Average (\$/ccf)		\$ 3.4654				
MVFT						
Customer Charge (\$ per month)	518	\$ 757.40	\$ 392,333	\$ 779.39	\$ 403,724	2.90%
Demand MDQ MCF Rate	130,056	\$ 16.142	\$ 2,099,364	\$ 16.611	\$ 2,160,360	2.91%
Commodity MCF Rate	1,468,762	\$ 0.51796	\$ 760,760	\$ 0.53300	\$ 782,850	2.90%
			\$ 3,252,457		\$ 3,346,934	
Average (\$/ccf)		\$ 2.2144				
Total			\$ 4,097,894		\$ 4,216,931	

Large Volume Gas (LVG) Service Rate Design

Large Volume Firm Transportation (LVFT) Service

Total Revenue Requirements \$ 4,502,648

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue	
LVG						
Customer Charge (\$ per month)	12	\$ 1,020.84	\$ 12,250	\$ 1,050.48	\$ 12,606	2.90%
Demand MDQ MCF Rate	10,104	\$ 9.940	\$ 100,434	\$ 10.229	\$ 103,354	2.91%
Commodity MCF Rate	65,841	\$ 0.12453	\$ 8,199	\$ 0.12815	\$ 8,438	2.91%
			\$ 120,883		\$ 124,397	
Average (\$/ccf)						
LVFT						
Customer Charge (\$ per month)	167	\$ 1,097.04	\$ 183,206	\$ 1,128.89	\$ 188,525	2.90%
Demand MDQ MCF Rate	364,744	\$ 9.940	\$ 3,625,555	\$ 10.229	\$ 3,730,966	2.91%
Commodity MCF Rate	3,581,291	\$ 0.12453	\$ 445,978	\$ 0.12815	\$ 458,942	2.91%
			\$ 4,254,739		\$ 4,378,433	
Average (\$/ccf)		\$ 1.1880				
Total			\$ 4,375,622		\$ 4,502,831	2.91%

Gas Lighting Sales Service (GL) Rate Design

Total Revenue Requirements \$ 968

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue	
Customer Charge (\$ per month)	132	\$ 7.13	\$ 941	\$ 7.34	\$ 968	2.90%
Total			\$ 941		\$ 968	

Large Volume Gas - Qualified Fuel Call Provider (LVG - QFCP) Service Rate Design
 Total Revenue Requirements \$ 559,504

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue	
LVG-QFCP						
Customer Charge (\$ per month)	24	\$ 1,097.04	\$ 26,329	\$ 1,128.89	\$ 27,093	2.90%
Demand MDQ MCF Rate	74,256	\$ 6.96766	\$ 517,391	\$ 7.170	\$ 532,416	2.90%
Commodity MCF Rate	16,593,190	market-based rate		market- based rate		
Total			<u>\$ 543,720</u>		<u>\$ 559,509</u>	
Average (\$/ccf)		\$ 0.0328				

Medium Volume Interruptible Transportation (MVIT) Service
 Large Volume Interruptible Transportation (LVIT) Service

Rate Element	Test Year Billing Determinants	Existing Rate	Existing Revenue	Test Year Proposed Rate	Proposed Revenue	
MVIT						
Customer Charge (\$ per month)	60	\$ 757.40	\$ 45,444	\$ 779.39	\$ 46,763	2.90%
Commodity (MCF Rate - Option 1)	194,256	\$ 1.30	\$ 252,533	\$ 1.30	\$ 252,533	0.00%
Commodity (MCF Rate - Option 2)	34,174	\$ 3.27	\$ 111,749	\$ 3.27	\$ 111,749	0.00%
Commodity (MCF Rate - Option 3)	-		<u>\$ 409,726</u>		<u>\$ 411,045</u>	
Commodity (MCF Rate - Option 3)		NA				
Total MCF	228,430					
LVIT						
Customer Charge (\$ per month)	48	\$ 1,097.04	\$ 52,658	\$ 1,128.89	\$ 54,187	2.90%
Commodity (MCF Rate - Option 1)						
First 5000 MCF	101,176	\$ 1.30	\$ 131,529	\$ 1.30	\$ 131,529	0.00%
Over 5000 MCF	92,624	\$ 0.36	\$ 33,345	\$ 0.36	\$ 33,345	
Commodity (MCF Rate - Option 2)	33,373	\$ 1.00	<u>\$ 33,373</u>	\$ 1.00	<u>\$ 33,373</u>	0.00%
			<u>\$ 250,904</u>		<u>\$ 252,433</u>	
Total MCF	227,173		<u>\$ 660,630</u>		<u>\$ 663,478</u>	

RESIDENTIAL (R) & RESIDENTIAL SPACE HEATING (RSH)

AMI/IMU Phase II (June 2015) Rates and Current GCR

vs.

May 2016 Filing Proposed Rates and Current GCR

**ANNUAL - 4 SUMMER & 8 WINTER
AT CONSTANT MONTHLY USAGE**

MONTHLY SALES (CCF)	Present		Proposed		Total	% OFF
	Base	GCR	Base	GCR		
0	\$11.52	\$0.00	\$11.52	\$0.00	\$11.52	2.9%
1	\$12.03	\$0.54	\$12.57	\$0.54	\$13.11	2.7%
2	\$12.53	\$1.07	\$13.60	\$1.07	\$14.67	2.6%
3	\$13.04	\$1.61	\$14.65	\$1.61	\$16.26	2.6%
4	\$13.55	\$2.14	\$15.69	\$2.14	\$17.83	2.5%
5	\$14.06	\$2.68	\$16.74	\$2.68	\$19.42	2.4%
6	\$14.57	\$3.21	\$17.78	\$3.21	\$21.00	2.2%
7	\$15.08	\$3.75	\$18.83	\$3.75	\$22.58	1.9%
8	\$15.59	\$4.28	\$19.87	\$4.28	\$24.15	1.7%
9	\$16.10	\$4.82	\$20.92	\$4.82	\$25.74	1.6%
10	\$16.61	\$5.35	\$21.96	\$5.35	\$27.31	1.6%
11	\$17.12	\$5.89	\$23.01	\$5.89	\$28.90	1.5%
12	\$17.63	\$6.42	\$24.05	\$6.42	\$30.47	1.5%
13	\$18.14	\$6.96	\$25.10	\$6.96	\$32.06	1.5%
14	\$18.65	\$7.49	\$26.14	\$7.49	\$33.63	1.4%
15	\$19.16	\$8.03	\$27.19	\$8.03	\$35.22	1.4%
16	\$19.67	\$8.56	\$28.23	\$8.56	\$36.79	1.4%
17	\$20.18	\$9.10	\$29.28	\$9.10	\$38.38	1.4%
18	\$20.69	\$9.63	\$30.32	\$9.63	\$39.95	1.4%
19	\$21.20	\$10.17	\$31.37	\$10.17	\$41.54	1.4%
20	\$21.71	\$10.70	\$32.41	\$10.70	\$43.11	1.4%
21	\$22.22	\$11.24	\$33.46	\$11.24	\$44.70	1.4%
22	\$22.73	\$11.77	\$34.50	\$11.77	\$46.27	1.4%
23	\$23.24	\$12.31	\$35.55	\$12.31	\$47.86	1.4%
24	\$23.75	\$12.84	\$36.59	\$12.84	\$49.43	1.4%
25	\$24.26	\$13.38	\$37.64	\$13.38	\$51.02	1.4%
26	\$24.77	\$13.91	\$38.68	\$13.91	\$52.59	1.4%
27	\$25.28	\$14.45	\$39.73	\$14.45	\$54.18	1.4%
28	\$25.79	\$14.98	\$40.77	\$14.98	\$55.76	1.4%
29	\$26.30	\$15.52	\$41.82	\$15.52	\$57.34	1.4%
30	\$26.81	\$16.05	\$42.86	\$16.05	\$58.92	1.4%
31	\$27.32	\$16.59	\$43.91	\$16.59	\$60.50	1.4%
32	\$27.83	\$17.12	\$44.95	\$17.12	\$62.08	1.4%
33	\$28.34	\$17.66	\$46.00	\$17.66	\$63.66	1.4%
34	\$28.85	\$18.19	\$47.04	\$18.19	\$65.24	1.4%
35	\$29.36	\$18.73	\$48.09	\$18.73	\$66.82	1.4%
36	\$29.87	\$19.26	\$49.13	\$19.26	\$68.40	1.4%
37	\$30.38	\$19.80	\$50.18	\$19.80	\$70.00	1.4%
38	\$30.89	\$20.33	\$51.22	\$20.33	\$71.58	1.4%
39	\$31.40	\$20.87	\$52.27	\$20.87	\$73.17	1.4%
40	\$31.91	\$21.40	\$53.31	\$21.40	\$74.75	1.4%
41	\$32.42	\$21.94	\$54.36	\$21.94	\$76.34	1.4%
42	\$32.93	\$22.47	\$55.40	\$22.47	\$77.92	1.4%
43	\$33.44	\$23.01	\$56.45	\$23.01	\$79.51	1.4%
44	\$33.95	\$23.54	\$57.49	\$23.54	\$81.10	1.4%
45	\$34.46	\$24.08	\$58.54	\$24.08	\$82.68	1.4%
46	\$34.97	\$24.61	\$59.58	\$24.61	\$84.27	1.4%
47	\$35.48	\$25.15	\$60.63	\$25.15	\$85.85	1.4%
48	\$35.99	\$25.68	\$61.67	\$25.68	\$87.44	1.4%
49	\$36.50	\$26.22	\$62.72	\$26.22	\$89.02	1.4%
50	\$37.01	\$26.75	\$63.76	\$26.75	\$90.61	1.4%
51	\$37.52	\$27.29	\$64.81	\$27.29	\$92.19	1.4%
52	\$38.03	\$27.82	\$65.85	\$27.82	\$93.78	1.4%
53	\$38.54	\$28.36	\$66.90	\$28.36	\$95.36	1.4%
54	\$39.05	\$28.89	\$67.94	\$28.89	\$96.95	1.4%
55	\$39.56	\$29.43	\$68.99	\$29.43	\$98.53	1.4%
56	\$40.07	\$29.96	\$70.03	\$29.96	\$100.12	1.4%
57	\$40.58	\$30.50	\$71.08	\$30.50	\$101.70	1.4%
58	\$41.09	\$31.03	\$72.12	\$31.03	\$103.28	1.4%
59	\$41.60	\$31.57	\$73.17	\$31.57	\$104.87	1.4%
60	\$42.11	\$32.10	\$74.21	\$32.10	\$106.45	1.4%
61	\$42.62	\$32.64	\$75.26	\$32.64	\$108.04	1.4%
62	\$43.13	\$33.17	\$76.30	\$33.17	\$109.62	1.4%
63	\$43.64	\$33.71	\$77.35	\$33.71	\$111.21	1.4%
64	\$44.15	\$34.24	\$78.39	\$34.24	\$112.79	1.4%
65	\$44.66	\$34.78	\$79.44	\$34.78	\$114.38	1.4%
66	\$45.17	\$35.31	\$80.48	\$35.31	\$115.96	1.4%
67	\$45.68	\$35.85	\$81.53	\$35.85	\$117.55	1.4%
68	\$46.19	\$36.38	\$82.57	\$36.38	\$119.13	1.4%
69	\$46.70	\$36.92	\$83.62	\$36.92	\$120.72	1.4%
70	\$47.21	\$37.45	\$84.66	\$37.45	\$122.30	1.4%
71	\$47.72	\$37.99	\$85.71	\$37.99	\$123.89	1.4%
72	\$48.23	\$38.52	\$86.75	\$38.52	\$125.47	1.4%
73	\$48.74	\$39.06	\$87.80	\$39.06	\$127.06	1.4%
74	\$49.25	\$39.59	\$88.84	\$39.59	\$128.64	1.4%
75	\$49.76	\$40.13	\$89.89	\$40.13	\$130.23	1.4%
76	\$50.27	\$40.66	\$90.93	\$40.66	\$131.81	1.4%
77	\$50.78	\$41.20	\$91.98	\$41.20	\$133.40	1.4%
78	\$51.29	\$41.73	\$93.02	\$41.73	\$134.98	1.4%
79	\$51.80	\$42.27	\$94.07	\$42.27	\$136.57	1.4%
80	\$52.31	\$42.80	\$95.11	\$42.80	\$138.15	1.4%
81	\$52.82	\$43.34	\$96.16	\$43.34	\$139.74	1.4%
82	\$53.33	\$43.87	\$97.20	\$43.87	\$141.32	1.4%
83	\$53.84	\$44.41	\$98.25	\$44.41	\$142.91	1.4%
84	\$54.35	\$44.94	\$99.29	\$44.94	\$144.50	1.4%
85	\$54.86	\$45.48	\$100.34	\$45.48	\$146.08	1.4%
86	\$55.37	\$46.01	\$101.38	\$46.01	\$147.67	1.4%
87	\$55.88	\$46.55	\$102.43	\$46.55	\$149.25	1.4%
88	\$56.39	\$47.08	\$103.47	\$47.08	\$150.84	1.4%
89	\$56.90	\$47.62	\$104.52	\$47.62	\$152.42	1.4%
90	\$57.41	\$48.15	\$105.56	\$48.15	\$154.01	1.4%
91	\$57.92	\$48.69	\$106.61	\$48.69	\$155.60	1.4%
92	\$58.43	\$49.22	\$107.65	\$49.22	\$157.18	1.4%
93	\$58.94	\$49.76	\$108.70	\$49.76	\$158.77	1.4%
94	\$59.45	\$50.29	\$109.74	\$50.29	\$160.35	1.4%
95	\$59.96	\$50.83	\$110.79	\$50.83	\$161.94	1.4%
96	\$60.47	\$51.36	\$111.83	\$51.36	\$163.52	1.4%
97	\$60.98	\$51.90	\$112.88	\$51.90	\$165.11	1.4%
98	\$61.49	\$52.43	\$113.92	\$52.43	\$166.70	1.4%
99	\$62.00	\$52.97	\$114.97	\$52.97	\$168.28	1.4%
100	\$62.51	\$53.50	\$116.01	\$53.50	\$169.87	1.4%
101	\$63.02	\$54.04	\$117.06	\$54.04	\$171.45	1.4%
102	\$63.53	\$54.57	\$118.10	\$54.57	\$173.04	1.4%
103	\$64.04	\$55.11	\$119.15	\$55.11	\$174.62	1.4%
104	\$64.55	\$55.64	\$120.19	\$55.64	\$176.21	1.4%
105	\$65.06	\$56.18	\$121.24	\$56.18	\$177.80	1.4%
106	\$65.57	\$56.71	\$122.28	\$56.71	\$179.38	1.4%
107	\$66.08	\$57.25	\$123.33	\$57.25	\$180.97	1.4%
108	\$66.59	\$57.78	\$124.37	\$57.78	\$182.55	1.4%
109	\$67.10	\$58.32	\$125.42	\$58.32	\$184.14	1.4%
110	\$67.61	\$58.85	\$126.46	\$58.85	\$185.72	1.4%
111	\$68.12	\$59.39	\$127.51	\$59.39	\$187.31	1.4%
112	\$68.63	\$59.92	\$128.55	\$59.92	\$188.90	1.4%
113	\$69.14	\$60.46	\$129.60	\$60.46	\$190.48	1.4%
114	\$69.65	\$61.00	\$130.64	\$61.00	\$192.07	1.4%
115	\$70.16	\$61.53	\$131.69	\$61.53	\$193.65	1.4%
116	\$70.67	\$62.07	\$132.73	\$62.07	\$195.24	1.4%
117	\$71.18	\$62.60	\$133.78	\$62.60	\$196.82	1.4%
118	\$71.69	\$63.14	\$134.82	\$63.14	\$198.41	1.4%
119	\$72.20	\$63.67	\$135.87	\$63.67	\$200.00	1.4%
120	\$72.71	\$64.21	\$136.91	\$64.21	\$201.58	1.4%
121	\$73.22	\$64.74	\$137.96	\$64.74	\$203.17	1.4%
122	\$73.73	\$65.28	\$139.00	\$65.28	\$204.75	1.4%
123	\$74.24	\$65.81	\$140.05	\$65.81	\$206.34	1.4%
124	\$74.75	\$66.35	\$141.09	\$66.35	\$207.92	1.4%
125	\$75.26	\$66.88	\$142.14	\$66.88	\$209.51	1.4%
126	\$75.77	\$67.42	\$143.18	\$67.42	\$211.10	1.4%
127	\$76.28	\$67.95	\$144.23	\$67.95	\$212.68	1.4%
128	\$76.79	\$68.49	\$145.27	\$68.49	\$214.27	1.4%
129	\$77.30	\$69.02	\$146.32	\$69.02	\$215.85	1.4%
130	\$77.81	\$69.56	\$147.36	\$69.56	\$217.44	1.4%
131	\$78.32	\$70.09	\$148.41	\$70.09	\$219.02	1.4%
132	\$78.83	\$70.63	\$149.45	\$70.63	\$220.61	1.4%
133	\$79.34	\$71.16	\$150.50	\$71.16	\$222.19	1.4%
134	\$79.85	\$71.70	\$151.54	\$71.70	\$223.78	1.4%
135	\$80.36	\$72.23	\$152.59	\$72.23	\$225.36	1.4%
136	\$80.87	\$72.77	\$153.63	\$72.77	\$226.95	1.4%
137	\$81.38	\$73.30	\$154.68	\$73.30	\$228.53	1.4%
138	\$81.89	\$73.84	\$155.72	\$73.84	\$230.12	1.4%
139	\$82.40	\$74.37	\$156.77	\$74.37	\$231.70	1.4%
140	\$82.91	\$74.91	\$157.81	\$74.91	\$233.29	1.4%
141	\$83.42	\$75.44	\$158.86	\$75.44	\$234.87	1.4%
142	\$83.93	\$75.98	\$159.90	\$75.98	\$236.45	1.4%
143	\$84.44	\$76.51	\$160.95	\$76.51	\$238.04	1.4%
144	\$84.95	\$77.05	\$161.99	\$77.05	\$239.62	1.4%
145	\$85.46	\$77.58	\$163.04	\$77.58	\$241.21	1.4%
146	\$85.97	\$78.12	\$164.08	\$78.12	\$242.79	1.4%
147	\$86.48	\$78.65	\$165.13	\$78.65	\$244.38	1.4%
148	\$86.99	\$79.19	\$166.17	\$79.19	\$245.96	1.4%
149	\$87.50	\$79.72	\$167.22	\$79.72	\$247.55	1.4%
150	\$88.01	\$80.26	\$168.26	\$80.26	\$249.13	1.4%
151	\$88.52	\$80.79	\$169.31	\$80.79	\$250.72	1.4%
152	\$89.03	\$81.33	\$170.35	\$81.33	\$252.30	1.4%
153	\$89.54	\$81.86	\$171.40	\$81.86	\$253.89	1.4%
154	\$90.05	\$82.40	\$172.44	\$82.40	\$255.47	1.4%
155	\$90.56	\$82.93	\$173.49	\$82.93	\$257.06	1.4%
156	\$91.07	\$83.47	\$174.53	\$83.47	\$258.64	1.4%
157	\$91.58	\$84.00	\$175.58	\$84.00	\$260.23	1.4%
158	\$92.09	\$84.54	\$176.62	\$84.54	\$261.81	1.4%
159	\$92.60	\$85.07	\$177.67	\$85.07	\$263.40	1.4%
160	\$93.11	\$85.61	\$178.71	\$85.61	\$264.98	1.4%
161	\$93.62	\$86.14	\$179.76	\$86.14	\$266.57	1.4%
162	\$94.13	\$86.68	\$180.80	\$86.68	\$268.15	1.4%
163	\$94.64	\$87.21	\$181.85	\$87.21	\$269.74	1.4%
164	\$95.15	\$87.75	\$182.89	\$87.75	\$271.32	1.4%
165	\$95.66	\$88.28	\$183.93	\$88.28	\$272.91	1.4%
166	\$96.17	\$88.82	\$184.98	\$88.82	\$274.50	1.4%
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**DELAWARE GAS BILLING COMPARISON
GENERAL GAS (GG)**

**AMI/IMU Phase II (June 2015) Rates and Current GCR
vs.
May 2016 Filing Proposed Rates and Current GCR**

MONTHLY SALES (CCF)	4 SUMMER - TOTAL BILL PER MONTH				8 WINTER - TOTAL BILL PER MONTH				ANNUAL IMPACT - TOTAL BILL				
	Present Base	Proposed Base	Total	% DIFF	Present Base	Proposed Base	Total	% DIFF	Present	Proposed	DIFF	Total	% DIFF
0	\$34.37	\$35.73	\$34.37	4.0%	\$34.37	\$35.73	\$34.37	4.0%	\$412.44	\$428.78	\$16.34	\$16.34	4.0%
25	\$44.80	\$58.19	\$44.80	3.0%	\$44.80	\$58.19	\$44.80	3.0%	\$688.26	\$719.52	\$31.26	\$31.26	3.0%
50	\$55.23	\$62.01	\$55.23	2.7%	\$55.23	\$62.01	\$55.23	2.7%	\$1,010.40	\$1,010.40	\$0.00	\$0.00	2.7%
75	\$65.66	\$68.26	\$65.66	2.5%	\$65.66	\$68.26	\$65.66	2.5%	\$1,289.96	\$1,301.16	\$11.20	\$11.20	2.5%
100	\$76.10	\$78.10	\$76.10	2.3%	\$76.10	\$78.10	\$76.10	2.3%	\$1,555.92	\$1,555.92	\$0.00	\$0.00	2.3%
200	\$117.82	\$122.48	\$117.82	2.1%	\$117.82	\$122.48	\$117.82	2.1%	\$2,659.40	\$2,659.40	\$0.00	\$0.00	2.1%
300	\$159.55	\$160.69	\$159.55	2.0%	\$159.55	\$160.69	\$159.55	2.0%	\$3,642.86	\$3,642.86	\$0.00	\$0.00	2.0%
400	\$201.27	\$214.25	\$201.27	1.9%	\$201.27	\$214.25	\$201.27	1.9%	\$4,996.24	\$4,996.24	\$0.00	\$0.00	1.9%
500	\$243.00	\$250.82	\$243.00	1.9%	\$243.00	\$250.82	\$243.00	1.9%	\$6,128.64	\$6,240.84	\$112.20	\$112.20	1.7%
1000	\$425.24	\$442.02	\$425.24	1.7%	\$425.24	\$442.02	\$425.24	1.7%	\$11,530.44	\$11,731.60	\$201.16	\$201.16	1.7%
1500	\$581.07	\$603.45	\$581.07	1.6%	\$581.07	\$603.45	\$581.07	1.6%	\$16,614.24	\$16,869.52	\$255.28	\$255.28	1.6%
2000	\$736.91	\$765.99	\$736.91	1.6%	\$736.91	\$765.99	\$736.91	1.6%	\$21,696.04	\$22,047.00	\$350.96	\$350.96	1.6%
2500	\$892.74	\$927.98	\$892.74	1.6%	\$892.74	\$927.98	\$892.74	1.6%	\$26,761.84	\$27,204.72	\$442.88	\$442.88	1.6%
3000	\$1,048.58	\$1,086.89	\$1,048.58	1.6%	\$1,048.58	\$1,086.89	\$1,048.58	1.6%	\$31,865.64	\$32,362.20	\$496.56	\$496.56	1.6%
3500	\$1,204.41	\$1,251.95	\$1,204.41	1.5%	\$1,204.41	\$1,251.95	\$1,204.41	1.5%	\$36,949.44	\$37,519.92	\$570.48	\$570.48	1.5%
4000	\$1,360.25	\$1,419.93	\$1,360.25	1.5%	\$1,360.25	\$1,419.93	\$1,360.25	1.5%	\$42,033.24	\$42,677.40	\$644.16	\$644.16	1.5%
4500	\$1,516.08	\$1,575.92	\$1,516.08	1.5%	\$1,516.08	\$1,575.92	\$1,516.08	1.5%	\$47,117.04	\$47,835.12	\$718.08	\$718.08	1.5%
5000	\$1,671.92	\$1,737.90	\$1,671.92	1.5%	\$1,671.92	\$1,737.90	\$1,671.92	1.5%	\$52,200.84	\$52,992.60	\$791.76	\$791.76	1.5%
6000	\$1,983.59	\$2,061.87	\$1,983.59	1.5%	\$1,983.59	\$2,061.87	\$1,983.59	1.5%	\$62,369.44	\$63,307.80	\$938.36	\$938.36	1.5%
7000	\$2,295.26	\$2,395.84	\$2,295.26	1.5%	\$2,295.26	\$2,395.84	\$2,295.26	1.5%	\$72,538.04	\$73,623.00	\$1,084.96	\$1,084.96	1.5%
8000	\$2,606.93	\$2,709.81	\$2,606.93	1.5%	\$2,606.93	\$2,709.81	\$2,606.93	1.5%	\$82,706.64	\$83,938.20	\$1,231.56	\$1,231.56	1.5%
9000	\$2,918.60	\$3,037.78	\$2,918.60	1.5%	\$2,918.60	\$3,037.78	\$2,918.60	1.5%	\$93,075.24	\$94,453.40	\$1,378.16	\$1,378.16	1.5%
10000	\$3,230.27	\$3,357.75	\$3,230.27	1.5%	\$3,230.27	\$3,357.75	\$3,230.27	1.5%	\$103,443.84	\$104,968.00	\$1,524.16	\$1,524.16	1.5%
12000	\$3,853.61	\$4,006.69	\$3,853.61	1.5%	\$3,853.61	\$4,006.69	\$3,853.61	1.5%	\$123,819.04	\$125,493.20	\$1,674.16	\$1,674.16	1.5%
14000	\$4,476.95	\$4,698.82	\$4,476.95	1.5%	\$4,476.95	\$4,698.82	\$4,476.95	1.5%	\$144,194.44	\$145,969.60	\$1,775.16	\$1,775.16	1.5%
16000	\$5,100.29	\$5,301.57	\$5,100.29	1.5%	\$5,100.29	\$5,301.57	\$5,100.29	1.5%	\$164,569.80	\$166,444.44	\$1,874.64	\$1,874.64	1.5%
18000	\$5,723.63	\$5,941.34	\$5,723.63	1.5%	\$5,723.63	\$5,941.34	\$5,723.63	1.5%	\$184,945.20	\$186,920.20	\$1,975.00	\$1,975.00	1.5%
20000	\$6,346.97	\$6,597.45	\$6,346.97	1.5%	\$6,346.97	\$6,597.45	\$6,346.97	1.5%	\$205,320.60	\$207,420.80	\$2,100.20	\$2,100.20	1.5%

0.30149

GCR RATE (MCCF)	CUSTOMER CHARGE		SUMMER		WINTER	
	PRESENT PROPOSED	MCF OR /CCF	1ST 750 CCF	>750 CCF	1ST 750 CCF	>750 CCF
PRESENT GCR	\$5.95930	MCF OR	\$0.41726	\$0.31167	\$0.41726	\$0.31167
PROPOSED GCR	\$5.95930	MCF OR	\$0.43373	\$0.32397	\$0.43373	\$0.32397

Current Environmental Surcharge Rider
Proposed Environmental Surcharge Rider

DELAWARE GAS BILLING COMPARISON
MEDIUM VOLUME GAS (MVG)

AMI/IMU Phase II (June 2015) Rates and Current GCR
vs.
May 2016 Filing Proposed Rates and Current GCR

Delmarva Power - Delaware Gas
Billing Comparisons - AMI/IMU Phase-II (June 2015) vs. May 2016 Filing Proposed

Monthly Sales (MCF)	MDO	Load Factor	4 SUMMER - TOTAL BILL PER MONTH				4 WINTER - TOTAL BILL PER MONTH				ANNUAL IMPACT - TOTAL BILL			
			Base	Present GCR	Total	% DIFF	Base	Present GCR	Total	% DIFF	Present	Proposed	Total	% DIFF
500	66	25	\$1,982	\$2,432	\$4,424	\$2,043	\$4,424	\$2,432	1.2%	\$53,087	\$53,708	\$621	1.2%	
500	33	50	\$1,485	\$2,109	\$3,604	\$1,485	\$3,604	\$2,109	0.9%	\$42,849	\$43,244	\$396	0.9%	
500	22	75	\$1,312	\$2,001	\$3,313	\$1,312	\$3,313	\$2,001	0.7%	\$39,444	\$39,586	\$142	0.4%	
1,000	132	25	\$3,309	\$4,865	\$8,174	\$3,309	\$8,174	\$4,865	1.4%	\$98,033	\$99,324	\$1,291	1.3%	
1,000	66	50	\$2,254	\$4,217	\$6,471	\$2,316	\$6,471	\$4,217	1.1%	\$77,805	\$78,366	\$561	0.7%	
1,000	44	75	\$1,902	\$4,001	\$5,903	\$1,902	\$5,903	\$4,001	1.0%	\$70,795	\$71,420	\$625	0.9%	
2,000	263	25	\$5,927	\$9,720	\$15,647	\$6,133	\$9,720	\$15,647	1.5%	\$187,664	\$190,239	\$2,574	1.4%	
2,000	132	50	\$3,834	\$6,133	\$9,967	\$3,957	\$9,967	\$6,133	1.2%	\$147,117	\$148,700	\$1,583	1.1%	
2,000	88	75	\$3,130	\$5,003	\$8,133	\$3,228	\$8,133	\$5,003	1.1%	\$133,489	\$134,748	\$1,259	0.9%	
3,000	395	25	\$8,861	\$14,585	\$23,466	\$9,071	\$23,466	\$14,585	1.5%	\$277,605	\$281,470	\$3,865	1.4%	
3,000	197	50	\$5,397	\$12,842	\$18,224	\$5,592	\$18,224	\$12,842	1.2%	\$216,320	\$218,887	\$2,566	1.2%	
3,000	132	75	\$4,358	\$7,502	\$11,860	\$4,502	\$11,860	\$7,502	1.1%	\$196,202	\$198,076	\$1,874	1.0%	
4,000	526	25	\$11,179	\$19,440	\$30,619	\$11,592	\$30,619	\$19,440	1.5%	\$387,236	\$392,985	\$5,749	1.5%	
4,000	283	50	\$6,977	\$16,859	\$23,836	\$7,224	\$23,836	\$16,859	1.2%	\$285,833	\$288,990	\$3,157	1.1%	
4,000	175	75	\$5,571	\$15,995	\$21,566	\$5,762	\$21,566	\$15,995	1.2%	\$258,595	\$261,066	\$2,471	1.0%	
5,000	659	25	\$13,814	\$24,305	\$38,119	\$14,330	\$38,119	\$24,305	1.5%	\$457,177	\$463,817	\$6,640	1.4%	
5,000	329	50	\$8,556	\$21,076	\$29,632	\$8,865	\$29,632	\$21,076	1.2%	\$355,345	\$359,284	\$3,939	1.1%	
5,000	219	75	\$6,799	\$19,997	\$26,795	\$7,038	\$19,997	\$19,997	1.1%	\$321,288	\$324,114	\$2,826	0.9%	
6,000	789	25	\$16,432	\$29,160	\$45,592	\$17,051	\$45,592	\$29,160	1.5%	\$546,806	\$554,531	\$7,725	1.4%	
6,000	395	50	\$10,136	\$25,293	\$35,429	\$10,507	\$35,429	\$25,293	1.3%	\$424,858	\$429,598	\$4,740	1.1%	
6,000	263	75	\$8,027	\$23,998	\$32,024	\$8,314	\$32,024	\$23,998	1.3%	\$384,002	\$387,742	\$3,740	1.0%	
7,000	461	25	\$19,066	\$34,024	\$53,006	\$19,789	\$53,006	\$34,024	1.5%	\$698,749	\$707,461	\$8,712	1.2%	
7,000	307	50	\$11,716	\$29,510	\$41,226	\$12,146	\$41,226	\$29,510	1.1%	\$448,371	\$451,070	\$2,699	0.6%	
7,000	207	75	\$9,255	\$27,999	\$37,254	\$9,590	\$37,254	\$27,999	1.1%	\$424,858	\$429,598	\$4,740	1.1%	
8,000	1,053	25	\$21,701	\$38,889	\$60,590	\$22,527	\$60,590	\$38,889	1.5%	\$848,705	\$858,995	\$10,290	1.2%	
8,000	526	50	\$13,279	\$33,718	\$47,481	\$13,773	\$47,481	\$33,718	1.3%	\$569,608	\$574,397	\$4,789	0.8%	
8,000	351	75	\$10,483	\$32,000	\$42,483	\$10,866	\$42,483	\$32,000	1.1%	\$448,371	\$451,070	\$2,699	0.6%	
9,000	1,184	25	\$24,319	\$43,744	\$68,063	\$25,248	\$68,063	\$43,744	1.5%	\$953,574	\$963,868	\$10,294	1.1%	
9,000	592	50	\$14,859	\$37,935	\$52,794	\$15,414	\$52,794	\$37,935	1.3%	\$693,086	\$700,182	\$7,096	1.0%	
9,000	395	75	\$11,711	\$36,002	\$47,712	\$12,142	\$47,712	\$36,002	1.1%	\$572,111	\$577,725	\$5,614	1.0%	
10,000	1,318	25	\$26,953	\$48,609	\$75,562	\$27,962	\$75,562	\$48,609	1.5%	\$1,066,262	\$1,073,589	\$7,327	0.7%	
10,000	658	50	\$16,438	\$42,152	\$58,590	\$17,056	\$58,590	\$42,152	1.3%	\$702,589	\$710,486	\$7,897	1.1%	
10,000	438	75	\$12,936	\$40,003	\$52,942	\$13,418	\$52,942	\$40,003	1.1%	\$654,814	\$661,053	\$6,239	1.0%	

MVG RATE (\$/MCF)	CUSTOMER CHARGE	DEMAND CHARGE	COMMODITY CHARGE
PRESENT	\$ 674.36	\$15.990	\$0.51278
PROPOSED	\$ 700.96	\$16.611	\$0.53300
GCR		\$9.8132	\$3.569500
PRESENT		\$9.8132	\$3.569500
PROPOSED			
PRESENT	0.01215		
PROPOSED	0.01215		

**DELAWARE GAS BILLING COMPARISON
LARGE VOLUME GAS (LVG)
vs.
AMIIIMU Phase II (June 2015) Rates and Current GCR
May 2016 Filing Proposed Rates and Current GCR**

Monthly Sales (MCF)	MO.	Low Excl.	SUMMER - TOTAL BILL				WINTER - TOTAL BILL				ANNUAL IMPACT - TOTAL BILL					
			Base	Present GCR	Total	% DIFF	Base	Present GCR	Total	% DIFF	Present	Proposed	Diff	Total	% Diff	
5,000	659	25	\$8,160	\$24,305	\$32,465	\$32,787	\$32,465	\$8,453	\$24,305	\$32,787	\$32,465	\$393,447	\$393,447	\$0	\$3,870	1.0%
5,000	329	50	\$4,924	\$21,076	\$26,000	\$26,193	\$26,000	\$2,076	\$21,076	\$26,193	\$26,000	\$314,320	\$314,320	\$0	\$2,318	0.7%
5,000	219	75	\$3,842	\$19,987	\$23,829	\$23,988	\$23,829	\$1,987	\$19,987	\$23,988	\$23,829	\$287,855	\$287,855	\$0	\$1,800	0.6%
10,000	1,316	25	\$15,310	\$48,689	\$63,999	\$64,524	\$63,999	\$5,915	\$48,689	\$64,524	\$63,999	\$774,288	\$774,288	\$0	\$7,261	0.9%
10,000	699	50	\$8,838	\$42,152	\$50,990	\$51,184	\$50,990	\$1,915	\$42,152	\$51,184	\$50,990	\$616,035	\$616,035	\$0	\$4,158	0.7%
10,000	458	75	\$6,684	\$40,003	\$46,687	\$46,847	\$46,687	\$1,684	\$40,003	\$46,847	\$46,687	\$560,239	\$560,239	\$0	\$3,125	0.6%
15,000	1,974	25	\$12,251	\$33,347	\$45,594	\$45,851	\$45,594	\$2,699	\$33,347	\$45,851	\$45,594	\$1,144,477	\$1,144,477	\$0	\$10,655	0.9%
15,000	1,074	50	\$12,251	\$33,347	\$45,594	\$45,851	\$45,594	\$2,699	\$33,347	\$45,851	\$45,594	\$977,750	\$977,750	\$0	\$5,045	0.5%
15,000	699	75	\$9,515	\$30,228	\$39,743	\$39,978	\$39,743	\$1,251	\$30,228	\$39,978	\$39,743	\$1,535,971	\$1,535,971	\$0	\$14,043	0.9%
20,000	2,632	25	\$23,609	\$67,218	\$90,827	\$91,216	\$90,827	\$3,991	\$67,218	\$91,216	\$90,827	\$1,211,927	\$1,211,927	\$0	\$7,637	0.6%
20,000	1,316	50	\$16,665	\$48,304	\$64,969	\$65,234	\$64,969	\$2,665	\$48,304	\$65,234	\$64,969	\$1,138,682	\$1,138,682	\$0	\$5,767	0.5%
20,000	877	75	\$12,347	\$39,986	\$52,333	\$52,523	\$52,333	\$1,986	\$39,986	\$52,523	\$52,333	\$1,089,115	\$1,089,115	\$0	\$17,430	0.6%
25,000	3,289	25	\$36,748	\$115,513	\$152,262	\$152,714	\$152,262	\$3,251	\$115,513	\$152,714	\$152,262	\$1,890,142	\$1,890,142	\$0	\$9,677	0.6%
25,000	1,645	50	\$20,578	\$70,380	\$90,958	\$91,216	\$90,958	\$2,380	\$70,380	\$91,216	\$90,958	\$1,521,179	\$1,521,179	\$0	\$9,677	0.6%
25,000	1,086	75	\$15,178	\$49,983	\$65,161	\$65,353	\$65,161	\$1,983	\$49,983	\$65,353	\$65,161	\$1,382,053	\$1,382,053	\$0	\$20,821	0.9%
30,000	3,947	25	\$54,462	\$176,456	\$230,912	\$231,170	\$230,912	\$2,656	\$176,456	\$231,170	\$230,912	\$2,297,412	\$2,297,412	\$0	\$16,222	0.7%
30,000	2,074	50	\$24,462	\$78,456	\$102,912	\$103,170	\$102,912	\$2,656	\$78,456	\$103,170	\$102,912	\$1,911,377	\$1,911,377	\$0	\$16,222	0.7%
30,000	1,316	75	\$18,020	\$59,989	\$77,999	\$78,257	\$77,999	\$2,757	\$59,989	\$78,257	\$77,999	\$1,682,665	\$1,682,665	\$0	\$16,222	0.7%
35,000	4,605	25	\$78,405	\$271,532	\$349,938	\$350,196	\$349,938	\$2,256	\$271,532	\$350,196	\$349,938	\$2,776,254	\$2,776,254	\$0	\$24,212	0.9%
35,000	2,303	50	\$28,405	\$102,532	\$130,938	\$131,196	\$130,938	\$2,256	\$102,532	\$131,196	\$130,938	\$2,124,608	\$2,124,608	\$0	\$21,256	0.6%
35,000	1,535	75	\$20,851	\$78,456	\$102,912	\$103,170	\$102,912	\$2,656	\$78,456	\$103,170	\$102,912	\$1,930,165	\$1,930,165	\$0	\$8,734	0.5%
40,000	5,263	25	\$98,197	\$339,996	\$438,192	\$438,450	\$438,192	\$2,696	\$339,996	\$438,450	\$438,192	\$3,059,695	\$3,059,695	\$0	\$27,603	0.9%
40,000	2,632	50	\$32,319	\$108,608	\$140,927	\$141,185	\$140,927	\$2,696	\$108,608	\$141,185	\$140,927	\$2,428,323	\$2,428,323	\$0	\$15,165	0.6%
40,000	1,754	75	\$23,683	\$84,608	\$108,927	\$109,185	\$108,927	\$2,696	\$84,608	\$109,185	\$108,927	\$2,215,158	\$2,215,158	\$0	\$11,055	0.5%
50,000	9,576	25	\$147,466	\$494,945	\$642,411	\$642,669	\$642,411	\$2,465	\$494,945	\$642,669	\$642,411	\$4,820,777	\$4,820,777	\$0	\$34,385	0.9%
50,000	4,988	50	\$40,135	\$130,751	\$170,938	\$171,196	\$170,938	\$2,256	\$130,751	\$171,196	\$170,938	\$2,728,545	\$2,728,545	\$0	\$17,010	0.6%
50,000	2,189	75	\$29,356	\$95,955	\$125,351	\$125,609	\$125,351	\$2,604	\$95,955	\$125,609	\$125,351	\$2,582,945	\$2,582,945	\$0	\$13,701	0.5%
60,000	7,695	25	\$86,796	\$291,645	\$378,341	\$378,599	\$378,341	\$2,256	\$291,645	\$378,599	\$378,341	\$3,632,940	\$3,632,940	\$0	\$22,549	0.6%
60,000	3,947	50	\$47,963	\$152,803	\$200,668	\$200,926	\$200,668	\$2,256	\$152,803	\$200,926	\$200,668	\$3,316,675	\$3,316,675	\$0	\$16,347	0.5%
60,000	2,632	75	\$35,029	\$115,991	\$151,991	\$152,249	\$151,991	\$2,256	\$115,991	\$152,249	\$151,991	\$3,296,193	\$3,296,193	\$0	\$16,347	0.5%
70,000	9,211	25	\$107,095	\$340,254	\$447,349	\$447,607	\$447,349	\$2,256	\$340,254	\$447,607	\$447,349	\$4,210,142	\$4,210,142	\$0	\$29,228	0.7%
70,000	4,605	50	\$45,700	\$150,055	\$200,055	\$200,313	\$200,055	\$2,256	\$150,055	\$200,313	\$200,055	\$3,984,204	\$3,984,204	\$0	\$19,580	0.5%
70,000	3,070	75	\$30,882	\$102,962	\$133,844	\$134,102	\$133,844	\$2,256	\$102,962	\$134,102	\$133,844	\$3,027,765	\$3,027,765	\$0	\$15,582	0.5%

CUSTOMER	DEMAND	CHARGE	COMMUNITY
Delaware Bill	CHARGE	\$0	
PRESENT	\$ 1,010.59	\$9,339,900	\$0.12365
PROPOSED	\$ 1,050.48	\$10,229,500	\$0.12615

GCR	PRESENT	PROPOSED
Environmental Surcharge <td>\$8,813,200</td> <td>\$3,599,500</td>	\$8,813,200	\$3,599,500
<td>\$8,813,200</td> <td>\$3,599,500</td>	\$8,813,200	\$3,599,500

Environmental Surcharge	PRESENT	PROPOSED
	0.01215	0.01215