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May 23, 2014

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: Informational Filing
Public Service Electric and Gas Company,
Annual True-Up Adjustment
Docket No. ER09-1257-000

Dear Secretary Bose:

Public Service Electric and Gas Company (“PSE&G”), hereby submits for informational purposes its annual true-up adjustment (“True-Up Adjustment”) for its transmission formula rate in accordance with its Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-10B of the Open Access Transmission Tariff (“OATT”) of PJM Interconnection, L.L.C. (“PJM”).¹ Section 1.b of the Protocols requires PSE&G to annually calculate the true-up of its formula rate on or before June 15th and cause it to be posted on the PJM website (www.PJM.com), and filed with the Commission for informational purposes. In accordance with the Protocols section 1.b, this True-Up Adjustment does not require any Commission action.

This 2014 True-Up Adjustment pertains to PSE&G’s formula rates in effect for 2013. In accordance with the Protocols, adjustments from this True-Up Adjustment will be incorporated into the Annual Update to be filed by PSE&G on or before October 15, 2014 for its 2015 Rate Year.

As required by section 1.e(i) of the Protocols, this True-Up Adjustment is based upon PSE&G’s FERC Form 1 data for the most recent calendar year, and to the extent specified in the Formula Rate, is based upon the books and records of PSE&G consistent with FERC accounting policies. To the extent

¹ PSE&G’s Formula Rate Implementation Protocols were approved by the Commission on September 30, 2008, *Public Service Electric and Gas Company*, 124 FERC ¶ 61,303 (2008), and by *Public Service Electric and Gas Company*, Docket No. ER08-1233-001 (January 13, 2009) (unpublished letter order).

The Honorable Kimberly D. Bose

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that PSE&G has used data not otherwise available in the FERC Form 1 for the attached True-Up Adjustment, it has provided supporting documentation as required by section 1.e(ii) of the Protocols.

PSE&G's Annual True-Up Adjustment filing includes two attachments. Attachment A contains a recalculated Appendix A to Attachment H-10A that sets forth PSE&G's ATRR and NITS rate both at page 4. There were no material changes in PSE&G's accounting policies and practices since PSE&G's previous True-Up adjustment filing made on May 24, 2013. Attachment B is a report on each transmission project listed in PSE&G's formula rate for which the Commission has authorized PSE&G to include CWIP in transmission rate base, in accordance with section 2.b of the Protocols.

As specified in the Protocols, this True-Up Adjustment is subject to review and challenge by Interested Parties. PSE&G is providing this annual True-Up Adjustment to parties identified on the official service list in this docket as well as all Interested Parties who have informed PSE&G that they wish to receive such updates. Additionally, PSE&G has provided this true-up to PJM for posting on its website www.PJM.com.

Thank you for your attention to this informational filing. Please advise if you have any questions.

Very truly yours,

Matthew M. Weissman

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ATTACHMENT A

Public Service Electric and Gas Company			FERC Form 1 Page # or	12 Months Ended
ATTACHMENT H-10A			Instruction	12/31/2013
Formula Rate -- Appendix A		Notes		
Shaded cells are input cells				
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense	(Note O)	Attachment 5	22,402,632
2	Total Wages Expense	(Note O)	Attachment 5	177,083,090
3	Less A&G Wages Expense	(Note O)	Attachment 5	6,939,698
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	170,143,392
5	Wages & Salary Allocator		(Line 1 / Line 4)	13.1669%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	Attachment 5	11,059,786,113
7	Common Plant in Service - Electric		(Line 22)	123,410,522
8	Total Plant in Service		(Line 6 + 7)	11,183,196,634
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	2,796,212,633
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	1,564,949
11	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	23,518,620
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	20,625,666
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	2,841,921,868
14	Net Plant		(Line 8 - Line 13)	8,341,274,767
15	Transmission Gross Plant		(Line 31)	3,488,402,596
16	Gross Plant Allocator		(Line 15 / Line 8)	31.1933%
17	Transmission Net Plant		(Line 43)	2,759,531,647
18	Net Plant Allocator		(Line 17 / Line 14)	33.0829%
Plant Calculations				
Plant In Service				
19	Transmission Plant In Service	(Note B)	Attachment 5	3,430,641,751
20	General	(Note B)	Attachment 5	214,326,281
21	Intangible - Electric	(Note B)	Attachment 5	1,553,467
22	Common Plant - Electric	(Note B)	Attachment 5	123,410,522
23	Total General, Intangible & Common Plant		(Line 20 + Line 21 + Line 22)	339,290,270
24	Less: General Plant Account 397 -- Communications	(Note B)	Attachment 5	29,453,929
25	Less: Common Plant Account 397 -- Communications	(Note B)	Attachment 5	5,628,662
26	General and Intangible Excluding Acct. 397		(Line 23 - Line 24 - Line 25)	304,207,679
27	Wage & Salary Allocator		(Line 5)	13.1669%
28	General and Intangible Plant Allocated to Transmission		(Line 26 * Line 27)	40,054,760
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	17,706,085
30	Total General and Intangible Functionalized to Transmission		(Line 28 + Line 29)	57,760,845
31	Total Plant In Rate Base		(Line 19 + Line 30)	3,488,402,596
Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	699,257,831
33	Accumulated General Depreciation	(Note B & J)	Attachment 5	118,137,194
34	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	44,144,286
35	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	26,403,209
36	Balance of Accumulated General Depreciation		(Line 33 + Line 34 - Line 35)	135,878,271
37	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	1,564,949
38	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 36 + 37)	137,443,219
39	Wage & Salary Allocator		(Line 5)	13.1669%
40	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 38 * Line 39)	18,097,029
41	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	11,516,089
42	Total Accumulated Depreciation		(Lines 32 + 40 + 41)	728,870,949
43	Total Net Property, Plant & Equipment		(Line 31 - Line 42)	2,759,531,647

Public Service Electric and Gas Company		FERC Form 1 Page # or Instruction		12 Months Ended
ATTACHMENT H-10A		Notes	Instruction	12/31/2013
Formula Rate -- Appendix A				
Shaded cells are input cells				
Adjustment To Rate Base				
44	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	-740,304,405
45	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	974,889,491
45a	Abandoned Transmission Projects Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	1,750,000
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	1,732,078
47	Prepayments	(Note A & Q)	Attachment 5	-662,952
48	Materials and Supplies Undistributed Stores Expense	(Note Q)	Attachment 5 (Line 5)	0
49	Wage & Salary Allocator			13.1669%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q))	Attachment 5	8,660,763
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	8,660,763
53	Cash Working Capital Operation & Maintenance Expense		(Line 80)	115,598,918
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	14,449,865
56	Network Credits Outstanding Network Credits	(Note N & Q))	Attachment 5	0
57	Total Adjustment to Rate Base		(Lines 44 + 45 + 45a + 46 + 47 + 52 + 55 - 56)	260,514,838
58	Rate Base		(Line 43 + Line 57)	3,020,046,485
Operations & Maintenance Expense				
59	Transmission O&M	(Note O)	Attachment 5	85,304,821
60	Plus Transmission Lease Payments	(Note O)	Attachment 5	0
61	Transmission O&M		(Lines 59 + 60)	85,304,821
62	Allocated Administrative & General Expenses Total A&G	(Note O)	Attachment 5	198,396,816
63	Plus: Fixed PBOP expense	(Note J)	Attachment 5	77,745,482
64	Less: Actual PBOP expense	(Note O)	Attachment 5	38,409,440
65	Less Property Insurance Account 924	(Note O)	Attachment 5	2,667,834
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	11,629,583
67	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	2,802,481
68	Less EPRI Dues	(Note D & O)	Attachment 5	0
69	Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	220,632,960
70	Wage & Salary Allocator		(Line 5)	13.1669%
71	Administrative & General Expenses Allocated to Transmission		(Line 69 * Line 70)	29,050,549
72	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	360,952
73	General Advertising Exp Account 930.1	(Note K & O)	Attachment 5	0
74	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 72 + Line 73)	360,952
75	Property Insurance Account 924		(Line 65)	2,667,834
76	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	0
77	Total Accounts 928 and 930.1 - General		(Line 75 + Line 76)	115,237,966
78	Net Plant Allocator		(Line 18)	33.0829%
79	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	29,933,145
80	Total Transmission O&M		(Lines 61 + 71 + 74 + 79)	115,598,918

Public Service Electric and Gas Company			FERC Form 1 Page # or	12 Months Ended
ATTACHMENT H-10A			Instruction	12/31/2013
Formula Rate -- Appendix A		Notes		
Shaded cells are input cells				
Depreciation & Amortization Expense				
Depreciation Expense				
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	78,838,379
81a	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5	3,500,000
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	16,327,716
83	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	1,733,979
84	Balance of General Depreciation Expense		(Line 82 - Line 83)	14,593,737
85	Intangible Amortization	(Note A & O)	Attachment 5	5,706,331
86	Total		(Line 84 + Line 85)	20,300,068
87	Wage & Salary Allocator		(Line 5)	13.17%
88	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 86 * Line 87)	2,672,892
89	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	1,769,419
90	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 88 + Line 89)	4,442,311
91	Total Transmission Depreciation & Amortization		(Lines 81 + 81a + 90)	86,780,690
Taxes Other than Income Taxes				
92	Taxes Other than Income Taxes	(Note O)	Attachment 2	9,005,901
93	Total Taxes Other than Income Taxes		(Line 92)	9,005,901
Return \ Capitalization Calculations				
94	Long Term Interest		p117.62.c through 67.c	251,278,842
95	Preferred Dividends	enter positive	p118.29.d	0
Common Stock				
96	Proprietary Capital	(Note P)	Attachment 5	5,550,737,915
97	Less Accumulated Other Comprehensive Income Account 219	(Note P)	Attachment 5	1,449,188
98	Less Preferred Stock		(Line 106)	0
99	Less Account 216.1	(Note P)	Attachment 5	3,495,918
100	Common Stock		(Line 96 - 97 - 98 - 99)	5,545,792,809
Capitalization				
101	Long Term Debt	(Note P)	Attachment 5	5,180,274,692
102	Less Loss on Reacquired Debt	(Note P)	Attachment 5	85,228,880
103	Plus Gain on Reacquired Debt	(Note P)	Attachment 5	0
104	Less ADIT associated with Gain or Loss	(Note P)	Attachment 5	31,641,230
105	Total Long Term Debt		(Line 101 - 102 + 103 - 104)	5,063,404,582
106	Preferred Stock	(Note P)	Attachment 5	0
107	Common Stock		(Line 100)	5,545,792,809
108	Total Capitalization		(Sum Lines 105 to 107)	10,609,197,391
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	47.73%
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	0.00%
111	Common %	Common Stock	(Line 107 / Line 108)	52.27%
112	Debt Cost	Total Long Term Debt	(Line 94 / Line 105)	0.0496
113	Preferred Cost	Preferred Stock	(Line 95 / Line 106)	0.0000
114	Common Cost	Common Stock	(Note J) Fixed	0.1168
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	0.0237
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	0.0000
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	0.0611
118	Rate of Return on Rate Base (ROR)		(Sum Lines 115 to 117)	0.0847
119	Investment Return = Rate Base * Rate of Return		(Line 58 * Line 118)	255,919,894

Public Service Electric and Gas Company		Notes		FERC Form 1 Page # or Instruction	12 Months Ended 12/31/2013
ATTACHMENT H-10A					
Formula Rate -- Appendix A					
Shaded cells are input cells					
Composite Income Taxes					
Income Tax Rates					
120	FIT=Federal Income Tax Rate		(Note I)		35.00%
121	SIT=State Income Tax Rate or Composite				9.00%
122	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
123	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			40.85%
124	T / (1-T)				69.06%
ITC Adjustment					
125	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5	-1,145,005
126	1/(1-T)			1 / (1 - Line 123)	169.06%
127	Net Plant Allocation Factor			(Line 18)	33.0829%
128	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	-640,406
129	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$		[Line 124 * Line 119 * (1 - (Line 115 / Line 118))]	127,342,946
130	Total Income Taxes			(Line 128 + Line 129)	126,702,540
Revenue Requirement					
Summary					
131	Net Property, Plant & Equipment			(Line 43)	2,759,531,647
132	Total Adjustment to Rate Base			(Line 57)	260,514,838
133	Rate Base			(Line 58)	3,020,046,485
134	Total Transmission O&M			(Line 80)	115,598,918
135	Total Transmission Depreciation & Amortization			(Line 91)	86,780,690
136	Taxes Other than Income			(Line 93)	9,005,901
137	Investment Return			(Line 119)	255,919,894
138	Income Taxes			(Line 130)	126,702,540
139	Gross Revenue Requirement			(Sum Lines 134 to 138)	594,007,943
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities					
140	Transmission Plant In Service			(Line 19)	3,430,641,751
141	Excluded Transmission Facilities		(Note B & M)	Attachment 5	0
142	Included Transmission Facilities			(Line 140 - Line 141)	3,430,641,751
143	Inclusion Ratio			(Line 142 / Line 140)	100.00%
144	Gross Revenue Requirement			(Line 139)	594,007,943
145	Adjusted Gross Revenue Requirement			(Line 143 * Line 144)	594,007,943
Revenue Credits & Interest on Network Credits					
146	Revenue Credits		(Note O)	Attachment 3	23,493,362
147	Interest on Network Credits		(Note N & O)	Attachment 5	0
148	Net Revenue Requirement			(Line 145 - Line 146 + Line 147)	570,514,580
Net Plant Carrying Charge					
149	Gross Revenue Requirement			(Line 144)	594,007,943
150	Net Transmission Plant, CWIP and Abandoned Plant			(Line 19 - Line 32 + Line 45 + Line 45a)	3,708,023,411
151	Net Plant Carrying Charge			(Line 149 / Line 150)	16.0195%
152	Net Plant Carrying Charge without Depreciation			(Line 149 - Line 81) / Line 150	13.8934%
153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes			(Line 149 - Line 81 - Line 119 - Line 130) / Line 15	3.5746%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE					
154	Gross Revenue Requirement Less Return and Taxes			(Line 144 - Line 137 - Line 138)	211,385,510
155	Increased Return and Taxes			Attachment 4	409,311,906
156	Net Revenue Requirement per 100 Basis Point increase in ROE			(Line 154 + Line 155)	620,697,415
157	Net Transmission Plant, CWIP and Abandoned Plant			(Line 19 - Line 32 + Line 45 + Line 45a)	3,708,023,411
158	Net Plant Carrying Charge per 100 Basis Point increase in ROE			(Line 156 / Line 157)	16.7393%
159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation			(Line 156 - Line 81) / Line 157	14.6132%
160	Net Revenue Requirement			(Line 148)	570,514,580
161	True-up amount			Attachment 6	-4,778,611
162	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones			Attachment 7	4,606,265
163	Facility Credits under Section 30.9 of the PJM OATT			Attachment 5	0
164	Net Zonal Revenue Requirement			(Line 160 + 161 + 162 + 163)	570,342,234
Network Zonal Service Rate					
165	1 CP Peak		(Note L)	Attachment 5	10,469.8
166	Rate (\$/MW-Year)			(Line 164 / 165)	54,475
167	Network Service Rate (\$/MW/Year)			(Line 166)	54,475

Public Service Electric and Gas Company

ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or
Instruction12 Months Ended
12/31/2013

Shaded cells are input cells

Notes

A Electric portion only

B Calculated using 13-month average balances.

C Includes Transmission portion only. At each annual informational filing, Company will identify for each parcel of land an intended use within a 15 year period.

D Includes all EPRI Annual Membership Dues

E Includes all Regulatory Commission Expenses

F Includes Safety related advertising included in Account 930.1

G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

H CWIP can only be included if authorized by the Commission.

I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes.

J ROE will be supported in the original filing and no change in ROE will be made absent a filing at FERC.

PBOP expense is fixed until changed as the result of a filing at FERC.

Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

If book depreciation rates are different than the Attachment 8 rates, PSE&G will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to FERC Form 1 amounts.

K Education and outreach expenses relating to transmission, for example siting or billing

L As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.

M Amount of transmission plant excluded from rates per Attachment 5.

N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line "&A248&".

O Expenses reflect full year plan

P The projected capital structure shall reflect the capital structure from the FERC Form 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form 1 data available.

Calculated using the average of the prior year and current year balances.

Q Calculated using beginning and year end projected balances.

END R Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>	
ADIT- 282	0	(2,054,374,724)	(748,075)		From Acct. 282 total, below
ADIT-283	(1,781,312)	(336,849,730)	(34,229,991)		From Acct. 283 total, below
ADIT-190	1,617,015	74,892,030	8,730,882		From Acct. 190 total, below
Subtotal	(164,297)	(2,316,332,424)	(26,247,184)		
Wages & Salary Allocator			13,1669%		
Net Plant Allocator		33.8629%			
End of Year ADIT	(164,297)	(766,308,845)	(3,455,944)	(769,920,085)	
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(389,047)	(706,609,372)	(3,701,306)	(710,679,725)	
Average Beginning and End of Year ADIT	(266,672)	(736,459,108)	(3,578,625)	(740,304,405)	Appendix A, Line 44

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 10 (30,823,791) < From Acct 283, below

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

ADIT-190	A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
Public Utility Realty Tax (PURTA)		1,617,015		1,617,015			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Additional Maintenance Expense		1,348,125	1,348,125				Book estimate accrued expenses, generation related tax
Newark Center Renovations		10,804				10,804	Amort of Renovations of Newark Plaza - General Property
New Jersey Corporate Business Tax(NJCBT)		8,477,396			8,477,396		New Jersey Corporate Income Tax Plant Related- Contra Account of 283 NJCBT
NJCBT - Step Up Basis							New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Federal Net Operating Loss		54,005,194			54,005,194		Federal Net Operating Loss
ADIT - Real Estate Taxes		(624,839)			(624,839)		Book estimate accrued and expensed, tax deduction when paid related to plant
Gross Receipts & Franchise Tax(GRAFT)		756,443	756,443				Retail related
Market Transition Charge Revenue		7,829,130	7,829,130				Stranded cost recovery - generation relatec
Mine Closing Costs		1,357,594	1,357,594				Book estimate accrued and expensed, tax deduction when paid - Generation relate
FIN 47		29,168	29,168				Asset Retirement Obligation - Legal liability for environmental removal cost
Vacation Pay		3,432,268				3,432,268	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB		167,703,034				167,703,034	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents		4,974,549				4,974,549	Book accrual of dividends on employee stock options affecting all function
Deferred Compensation		593,224				593,224	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Interest/AFDC Debt		13,034,279			13,034,279		Capitalized Interest - Book vs Tax relates to all plant in all function
ADIT - Unallowable PIP Accrua		(1,575,711)				(1,575,711)	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Legal Fees		637,144	637,144				Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Rev of 1985-1993 Settle Int Exp		(3,347,601)	(3,347,601)				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - Interest on Dismantling & Decommissioning		(1,940,681)	(1,940,681)				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - SETI Dissolution		60,619	60,619				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Retail relate
Minimum Pension Liability		137,435	137,435				Associated with Pension Liability not in rates
FIN 48 Services Allocation		827,228	827,228				Uncertain Tax Positions - Assets/(Liabilities) not in rates
Bankruptcies \$ Actc		(40,342)	(40,342)				Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferred		1	1				Deferred recovery of lost repair allowance deductions-Retail Relate
Fin Def. Energy competition Act CT							Restructuring Costs - Generation related
Def Tax Meter Equipment		201,675	201,675				Book estimate accrued and expensed, tax deduction when paid - Retail - Distribution Meter
Unrealized L/G Rabbi Trust		247,223				247,223	Book estimate accrued and expensed, tax deduction when paid for Executive Compensator
Reserve for SECA		(1,422,255)	(1,422,255)				Related to LSE SECA obligations - retail
Estimated Severance Pay Accruals		1,048,525				1,048,525	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Federal Taxes Deferrec		36,491,626			36,491,626		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Federal Taxes Current		29,511,433			29,511,433		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement		36,313,066			36,313,066		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234		361,692,768	6,433,682	1,617,015		176,433,916	
Less FASB 109 Above if not separately removed		102,316,125				102,316,125	
Less FASB 106 Above if not separately removed		167,703,034				167,703,034	
Total		91,673,609	6,433,682	1,617,015	74,892,030	8,730,882	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

ADIT- 282	A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
Depreciation - Liberalized Depreciation		(2,008,918,690)			(2,008,918,689.92)		Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all functions
Depreciation - Non Utility Property		(60,630,835)	(60,630,835)				Inter-company gain on sale of non-regulated generation assets.
Cost of Removal		(42,545,311)			(42,545,311)		Book estimate accrued and expensed, tax deduction when paid. Retail related - Component of Liberalized Depreciation
FERC Normalization		(2,910,723)			(2,910,723)		Reverse South Georgia - Remaining Basis
Deferred Taxes on Rabbi Trust		(748,075)				(748,075)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensation
Accounting for Income Taxes		(273,231,104)			(273,231,104)		FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
Subtotal - p275		(2,388,984,739)	(60,630,835)		(2,327,605,828)	(748,075)	
Less FASB 109 Above if not separately removed		(273,231,104)			(273,231,104)		
Less FASB 106 Above if not separately removed							
Total		(2,115,753,634)	(60,630,835)		(2,054,374,724)	(748,075)	

Instructions for Account 282:
 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 2. ADIT items related only to Transmission are directly assigned to Column D
 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 4. ADIT items related to labor and not in Columns C & D are included in Column F
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

ADIT-283	A	B Total	C Related	D Related	E Plant	F Labor	G
Fin 48 Assessment		(1)	(1)				Basis difference resulting from accelerated deductions for repairs and Indirect Cost:
Securitization Regulatory Asset		1,022,247,426	1,022,247,426				Generation Related (Securitization of Stranded Costs)
Securitization - Federal		(936,860,448)	(936,860,448)				Generation Related (Securitization of Stranded Costs)
Securitization - State		(365,173,288)	(365,173,288)				Generation Related (Securitization of Stranded Costs)
Amortization of Hope Creek License Costs		(649,571)	(649,571)				Book vs Tax Difference - Generation Related
Environmental Cleanup Costs		21,556,720	21,556,720				Book estimate accrued and expensed, tax deduction when paid - Manufactured Gas Plant
Company-Owned Life Insurance (COLI)		(3,746,320)	(3,746,320)				Related to Uncertain Tax Position (FIN 48) which will be reclassified and not in rates
New Jersey Corporation Business Tax		(322,943,974)	(16,918,034)		(306,025,939)		New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis		124,188,676	124,188,676				New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Obsolete Material Write Off		5,751,926	5,751,926				Book accrued write-off, tax deduction when actually disposed of - Generation Related
Fuel Cost Adjustment		(90,746,944)	(90,746,944)				Book deferral of Underrecovered Fuel Costs - Retail Related
Accelerated Activity Plan		(150,713,950)	(150,713,950)				Demand Side management and Associated Programs - Retail Related
Take-or-Pay Costs		913,793	913,793				Gas Supply Contracts
Other Contract Cancellations		(7,904,692)	(7,904,692)				Generation Related (Non-Utility Asset/Liability)
Other Computer Software		(19,383,735)				(19,383,735)	Accelerated Amortization of Computer Software - General Plant
Loss on Reacquired Debt		(30,823,791)			(30,823,791)		Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction		(102,633,231)	(102,633,231)				Associated with Pension Liability not in rates
Amortization of Peach Bottom HWC		(689,765)	(689,765)				Generation Related (Non-Utility Asset/Liability)
Radioactive Waste Storage Costs		(1,092,677)	(1,092,677)				Generation Related (Non-Utility Asset/Liability)
Severance Pay Costs		(14,330,148)				(14,330,148)	Book estimate accrued and expensed, tax deduction when paid related to all employee
Repair Allowance-Reverse Amortization		(2,974,016)	(2,974,016)				Retail Related - Electric Distribution
Public Utility Realty Tax Assessment (PURPA)		(1,781,312)		(1,781,312)			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Federal Excise Tax Fuel Refunds		(137,133)				(137,133)	Vehicle Fuel Tax - Genera
Decommissioning and Decontamination Costs		12,603,383	12,603,383				Payments to DOE - Generation Related
Emission Allowance Sales		2,868,153	2,868,153				Sales of Emission Allowances - Generation Related
Interest Expense Adjustment							Generation Related (Non-Utility Asset/Liability)
Capitalization of Study Costs		(2,009,586)	(2,009,586)				Generation Related (Non-Utility Asset/Liability)
Mescalero Radioactive Waste Storage Cost		158,378	158,378				Generation Related (Non-Utility Asset/Liability)
Sale of Call Option		(70)	(70)				Book amortization expensed, tax deduction when occurred - Retail Related - distribution proper
Vacation Pay Adjustment		(3,663)				(3,663)	Book estimate accrued and expensed, tax deduction when paid relating to all employee
Purchase Power - Audit Settlement		848,006	848,006				Purchased Power Settlements - Generation Related
Crude Oil Refunds		1,570,058	1,570,058				Generation Related (Non-Utility Asset/Liability)
Peach Bottom Interim Fuel Storage		(852,372)	(852,372)				Interim Nuclear Fuel Storage Costs - Generation Related
Amort UCUA Property Loss		15	15				Generation Related (Non-Utility Asset/Liability)
New Network Metering Equipment		(201,674)	(201,674)				New Upgraded Meter Equipments - Retail Related - Distribution Meters
Accounting for Income Taxes (FAS109) - Federa		(42,006,097)			(42,006,097)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - State		(4,383,787)			(4,383,787)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requiremen		(220,757,993)			(220,757,993)		FASB 109 - gross-up
(Power (Deferred Project Costs)		(375,312)				(375,312)	Software used for customer billing
Subtotal - p277		(1,130,469,016)	(490,460,106)	(1,781,312)	(603,997,608)		(34,229,991)
Less FASB 109 Above if not separately removed		(267,147,878)			(267,147,878)		
Less FASB 106 Above if not separately removed							
Total		(863,321,139)	(490,460,106)	(1,781,312)	(336,849,730)		(34,229,991)

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31,2012

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
ADIT- 282	0	(1,959,282,109)	(1,253,592)		From Acct. 282 total, below
ADIT-283	(1,986,062)	(264,141,157)	(34,602,144)		From Acct. 283 total, below
ADIT-190	1,617,015	87,545,269	7,745,077		From Acct. 190 total, below
Subtotal	(369,047)	(2,135,877,997)	(28,110,660)		
Wages & Salary Allocator			13,1669%		
Net Plant Allocator		33.0829%			
End of Year ADIT	(369,047)	(706,609,372)	(3,701,306)	(710,679,725)	

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 10 (32,458,668) < From Acct 283, below

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed; dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190						
Public Utility Realty Tax (PURTA)	1,617,015		1,617,015			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Additional Maintenance Expense	1,348,125	1,348,125				Book estimate accrued expenses, generation related tax
Newark Center Renovations	10,804				10,804	Amort of Renovations of Newark Plaza - General Property
New Jersey Corporate Business Tax(NJCBT)	75,433,320			75,433,320		New Jersey Corporate Income Tax Plant Related- Contra Account of 283 NJCBT
NJCBT - Step Up Basis						New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
ADIT - Real Estate Taxes	(762,590)			(762,590)		Book estimate accrued and expensed, tax deduction when paid -related to plant
Gross Receipts & Franchise Tax(GRAFT)	756,443	756,443				Retail related
Market Transition Charge Revenue	18,166,380	18,166,380				Stranded cost recovery - generation related
Mine Closing Costs	1,357,594	1,357,594				Book estimate accrued and expensed, tax deduction when paid - Generation relate
FIN 47	94,034	94,034				Asset Retirement Obligation - Legal liability for environmental removal cost
Vacation Pay	3,454,291				3,454,291	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB	166,393,372				166,393,372	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents	4,078,141				4,078,141	Book accrual of dividends on employee stock options affecting all function
Deferred Compensation	552,891				552,891	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Interest/AFDC Debt	12,874,540			12,874,540		Capitalized Interest - Book vs Tax relates to all plant in all function
ADIT - Unallowable PIP Accrual	(1,738,430)				(1,738,430)	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Legal Fees	637,144	637,144				Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Rev of 1985-1993 Settle Int Exp	(3,347,601)	(3,347,601)				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - Interest on Dismantling & Decommissioning	(1,940,681)	(1,940,681)				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - SETI Dissolution	60,619	60,619				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Retail relate
Minimum Pension Liability	137,435	137,435				Associated with Pension Liability not in rates
FIN 48 Services Allocation	826,372	826,372				Uncertain Tax Positions - Assets/(Liabilities) not in rates
Bankruptcies & Actc	5,872	5,872				Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferred	300,000	300,000				Deferred recovery of lost repair allowance deductions-Retail Relate
Fin Def. Energy competition Act CT						Restructuring Costs - Generation related
Def Tax Meter Equipment	201,675	201,675				Book estimate accrued and expensed, tax deduction when paid - Retail - Distribution Meter
Unrealized L/G Rabbi Trust	248,287				248,287	Book estimate accrued and expensed, tax deduction when paid for Executive Compensator
Reserve for SECA	(1,422,255)	(1,422,255)				Related to LSE SECA obligations - retail
Estimated Severance Pay Accruals	1,139,094				1,139,094	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Federal Taxes Deferred	36,491,626			36,491,626		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Federal Taxes Current	31,649,457			31,649,457		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement	36,313,066			36,313,066		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234	384,936,037	17,181,155	1,617,015	191,999,418	174,138,448	
Less FASB 109 Above if not separately removed	104,454,149			104,454,149		
Less FASB 106 Above if not separately removed	166,393,372				166,393,372	
Total	114,088,516	17,181,155	1,617,015	87,545,269	7,745,077	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2012**

A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	
Fin 48 Assessment	(24,223,260)	(24,223,260)				Basis difference resulting from accelerated deductions for repairs and Indirect Cost
Securitization Regulatory Asset	1,022,247,426	1,022,247,426				Generation Related (Securitization of Stranded Costs)
Securitization - Federal	(1,046,054,881)	(1,046,054,881)				Generation Related (Securitization of Stranded Costs)
Securitization - State	(346,857,565)	(346,857,565)				Generation Related (Securitization of Stranded Costs)
Amortization of Hope Creek License Costs	(649,571)	(649,571)				Book vs Tax Difference - Generation Related
Environmental Cleanup Costs	28,786,546	28,786,546				Book estimate accrued and expensed, tax deduction when paid - Manufactured Gas Plant
Company-Owned Life Insurance (COLI)	(3,746,320)	(3,746,320)				Related to Uncertain Tax Position (FIN 48) which will be reclassified and not in rates
New Jersey Corporation Business Tax	(266,010,801)	(34,123,561)	(204,750)	(231,682,489)		New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	133,059,757	133,059,757				New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Obsolete Material Write Off	5,751,926	5,751,926				Book accrued write-off, tax deduction when actually disposed of - Generation Related
Fuel Cost Adjustment	(29,801,712)	(29,801,712)				Book deferral of Underrecovered Fuel Costs - Retail Related
Accelerated Activity Plan	(86,391,901)					Demand Side management and Associated Programs - Retail Related
Take-or-Pay Costs	913,793	913,793				Gas Supply Contracts
Other Contract Cancellations	(7,904,692)	(7,904,692)				Generation Related (Non-Utility Asset/Liability)
Other Computer Software	(20,344,455)				(20,344,455)	Accelerated Amortization of Computer Software - General Plant
Loss on Reacquired Debt	(32,458,668)			(32,458,668)		Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction	(111,898,643)	(111,898,643)				Associated with Pension Liability not in rates
Amortization of Peach Bottom HWC	(689,765)	(689,765)				Generation Related (Non-Utility Asset/Liability)
Radioactive Waste Storage Costs	(1,092,677)	(1,092,677)				Generation Related (Non-Utility Asset/Liability)
Severance Pay Costs	(12,609,499)				(12,609,499)	Book estimate accrued and expensed, tax deduction when paid related to all employees
Repair Allowance-Reverse Amortization	(2,974,016)	(2,974,016)				Retail Related - Electric Distribution
Public Utility Realty Tax Assessment (PURPA)	(1,781,312)		(1,781,312)			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Federal Excise Tax Fuel Refunds	(137,133)				(137,133)	Vehicle Fuel Tax - Genera
Decommissioning and Decontamination Costs	12,603,383	12,603,383				Payments to DOE - Generation Related
Emission Allowance Sales	2,868,153	2,868,153				Sales of Emission Allowances - Generation Related
Interest Expense Adjustment						Generation Related (Non-Utility Asset/Liability)
Capitalization of Study Costs	(2,009,586)	(2,009,586)				Generation Related (Non-Utility Asset/Liability)
Mescalero Radioactive Waste Storage Costs	158,378	158,378				Generation Related (Non-Utility Asset/Liability)
Sale of Call Option	(70)	(70)				Book amortization expensed, tax deduction when occurred - Retail Related - distribution property
Vacation Pay Adjustment	(3,663)				(3,663)	Book estimate accrued and expensed, tax deduction when paid relating to all employees
Purchase Power - Audit Settlement	848,006	848,006				Purchased Power Settlements - Generation Related
Crude Oil Refunds	1,570,058	1,570,058				Generation Related (Non-Utility Asset/Liability)
Peach Bottom Interim Fuel Storage	(852,372)	(852,372)				Interim Nuclear Fuel Storage Costs - Generation Related
Amort UCUA Property Loss	15	15				Generation Related (Non-Utility Asset/Liability)
New Network Metering Equipment	(201,674)	(201,674)				New Upgraded Meter Equipments - Retail Related - Distribution Meter
Accounting for Income Taxes (FAS109) - Federal	(39,352,758)			(39,352,758)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - State	(16,672,959)			(16,672,959)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requirement	(210,828,249)			(210,828,249)		FASB 109 - gross-up
Power (Deferred Project Costs)	(1,507,394)				(1,507,394)	Software used for customer billing
Subtotal - p277	(1,058,248,154)	(490,664,825)	(1,986,062)	(530,995,123)	(34,602,144)	
Less FASB 109 Above if not separately removed	(266,853,966)			(266,853,966)		
Less FASB 106 Above if not separately removed						
Total	(791,394,185)	(490,664,825)	(1,986,062)	(264,141,157)	(34,602,144)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 2 - Taxes Other Than Income Worksheet - December 31, 2013

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related			
1 Real Estate	19,262,309		
2 Total Plant Related	19,262,309 N/A		7,251,917
Labor Related			
Wages & Salary Allocator			
3 FICA	11,988,798		
4 Federal Unemployment Tax	227,781		
5 New Jersey Unemployment Tax	583,974		
6 New Jersey Workforce Development	520,603		
7			
8 Total Labor Related	13,321,156	13.1669%	1,753,985
Other Included			
Net Plant Allocator			
9			
10			
11			
12			
13 Total Other Included	0	33.0829%	0
14 Total Included (Lines 8 + 14 + 19)	32,583,465		9,005,901
Currently Excluded			
15 Corporate Business Tax			
16 TEFA	44,825,618		
17 Use & Sales Tax			
18 Local Franchise Tax			
19 PA Corporate Income Tax			
20 Municipal Utility			
21 Public Utility Fund			
22 Subtotal, Excluded	44,825,618		
23 Total, Included and Excluded (Line 20 + Line 28)	77,409,083		
24 Total Other Taxes from p114.14.g - Actual	77,409,083		
25 Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail they shall not be included. Real Estate taxes are directly assigned to Transmission.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 3 - Revenue Credit Workpaper - December 31, 2013

Accounts 450 & 451		
1 Late Payment Penalties Allocated to Transmission		0
Account 454 - Rent from Electric Property		
2 Rent from Electric Property - Transmission Related (Note 2)		600,826
Account 456 - Other Electric Revenues		
3 Transmission for Others		0
4 Schedule 1A		4,783,547
5 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		0
6 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner		8,223,928
7 Professional Services (Note 2)		100,087
8 Revenues from Directly Assigned Transmission Facility Charges (Note 1)		8,727,514
9 Rent or Attachment Fees associated with Transmission Facilities (Note 2)		5,244,561
10 Gross Revenue Credits	(Sum Lines 1-9)	<u>27,680,463</u>
11 Less line 18	- line 18	(4,187,100)
12 Total Revenue Credits	line 10 + line 11	<u>23,493,362</u>
13 Revenues associated with lines 2, 7, and 9 (Note 2)		5,945,474
14 Income Taxes associated with revenues in line 13		2,428,726
15 One half margin (line 13 - line 14)/2		1,758,374
16 All expenses (other than income taxes) associated with revenues in line 13 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
17 Line 15 plus line 16		1,758,374
18 Line 13 less line 17		4,187,100

Note 1 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

Note 2 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). PSE&G will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 13-18, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	Line 27 + Line 42 from below	409,311,906
B	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Line 43 + Line 57)	3,020,046,485
2	Long Term Interest	p117.62.c through 67.c	251,278,842
3	Preferred Dividends	enter positive p118.29.d	0
	Common Stock		
4	Proprietary Capital	Attachment 5	5,550,737,915
5	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,449,188
6	Less Preferred Stock	(Line 106)	0
7	Less Account 216.1	Attachment 5	3,495,918
8	Common Stock	(Line 96 - 97 - 98 - 99)	5,545,792,809
	Capitalization		
9	Long Term Debt	Attachment 5	5,180,274,692
10	Less Loss on Reacquired Debt	Attachment 5	85,228,880
11	Plus Gain on Reacquired Debt	Attachment 5	0
12	Less ADIT associated with Gain or Loss	Attachment 5	31,641,230
13	Total Long Term Debt	(Line 101 - 102 + 103 - 104)	5,063,404,582
14	Preferred Stock	Attachment 5	0
15	Common Stock	(Line 100)	5,545,792,809
16	Total Capitalization	(Sum Lines 105 to 107)	10,609,197,391
17	Debt %	Total Long Term Debt (Line 105 / Line 108)	47.7%
18	Preferred %	Preferred Stock (Line 106 / Line 108)	0.0%
19	Common %	Common Stock (Line 107 / Line 108)	52.3%
20	Debt Cost	Total Long Term Debt (Line 94 / Line 105)	0.0496
21	Preferred Cost	Preferred Stock (Line 95 / Line 106)	0.0000
22	Common Cost	Common Stock (Line 114 + 100 basis points)	0.1268
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 109 * Line 112)	0.0237
24	Weighted Cost of Preferred	Preferred Stock (Line 110 * Line 113)	0.0000
25	Weighted Cost of Common	Common Stock (Line 111 * Line 114)	0.0663
26	Rate of Return on Rate Base (ROR)	(Sum Lines 115 to 117)	0.0900
27	Investment Return = Rate Base * Rate of Return	(Line 58 * Line 118)	271,706,716

Composite Income Taxes

	Income Tax Rates		
28	FIT=Federal Income Tax Rate		35.00%
29	SIT=State Income Tax Rate or Composite		9.00%
30	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
31	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	40.85%
35	CIT = T / (1-T)		69.06%
36	1 / (1-T)		169.06%
	ITC Adjustment		
37	Amortized Investment Tax Credit	enter negative Attachment 5	-1,145,005
38	1/(1-T)	1 / (1 - Line 123)	169%
39	Net Plant Allocation Factor	(Line 18)	33.0829%
40	ITC Adjustment Allocated to Transmission	(Line 125 * Line 126 * Line 127)	-640,406
41	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	138,245,596
42	Total Income Taxes		137,605,189

Electric / Non-electric Cost Support				Current Year - 2014 Projected												Average		Non-electric
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year												Average	Non-electric Portion	
				Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Form 1 Dec
Plant Allocation Factors																		
6	Electric Plant in Service	(Note B)	p207.104g	10,516,566,533	10,590,632,121	10,614,647,251	10,669,920,384	10,748,199,681	11,010,824,512	11,190,264,248	11,189,674,521	11,221,196,155	11,294,499,058	11,345,039,504	11,535,966,538	11,849,788,959	11,059,786,113	
7	Common Plant in Service - Electric	(Note B)	p356	119,452,749	119,931,158	115,391,270	116,343,232	113,992,258	115,186,713	115,988,790	126,474,181	129,353,783	129,718,401	131,300,049	134,097,133	136,107,062	123,410,523	
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.20c	2,796,356,465	2,759,612,871	2,760,070,349	2,763,339,184	2,773,463,602	2,779,252,128	2,790,015,602	2,791,417,534	2,804,071,715	2,816,410,945	2,820,275,909	2,814,174,318	2,882,303,606	2,796,212,633	
10	Accumulated Intangible Amortization	(Note B)	p200.21c	1,297,802	1,342,208	1,386,614	1,431,019	1,475,425	1,519,830	1,564,236	1,608,641	1,653,047	1,697,452	1,741,857	1,786,263	1,839,938	1,564,949	
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356	21,138,610	21,546,508	21,834,531	22,336,249	22,707,672	22,937,057	23,116,976	26,580,048	23,924,580	24,314,356	24,761,169	25,194,998	25,369,304	23,518,620	
12	Accumulated Common Amortization - Electric	(Note B)	p356	18,059,817	18,433,667	18,872,705	19,307,282	19,733,439	20,156,485	20,571,744	21,004,058	21,467,015	21,917,441	22,467,164	22,938,036	23,204,809	20,625,666	
Plant In Service																		
19	Transmission Plant in Service	(Note B)	p207.58.g	3,052,390,053	3,106,587,599	3,113,269,468	3,149,940,575	3,199,585,763	3,379,253,583	3,529,848,093	3,526,319,582	3,537,804,482	3,584,691,968	3,614,011,630	3,767,667,352	4,036,972,616	3,430,641,751	
20	General	(Note B)	p207.99.g	213,709,371	211,775,698	217,068,084	215,582,037	218,865,237	221,833,092	225,263,549	208,845,744	210,162,215	208,853,040	210,321,011	210,354,292	213,608,286	214,326,281	
21	Intangible - Electric	(Note B)	p205.5.g	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	1,553,467	
22	Common Plant in Service - Electric	(Note B)	p356	119,452,749	119,931,158	115,391,270	116,343,232	113,992,258	115,186,713	115,988,790	126,474,181	129,353,783	129,718,401	131,300,049	134,097,133	138,107,062	123,410,523	
24	General Plant Account 397 -- Communications	(Note B)	p207.94g	30,562,334	29,414,821	29,414,821	29,375,927	29,343,744	29,343,744	29,343,744	29,362,920	29,333,142	29,328,332	29,367,806	29,380,727	29,329,020	29,453,929	
25	Common Plant Account 397 -- Communications	(Note B)	p356	5,640,690	5,640,690	5,640,690	5,640,690	5,616,982	5,616,982	5,715,172	5,616,982	5,616,982	5,616,982	5,616,982	5,584,536	5,584,536	5,628,662	
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records	17,687,077	17,687,077	17,687,077	17,687,077	17,687,077	17,687,077	17,706,254	17,707,659	17,702,849	17,742,323	17,755,244	17,755,244	17,706,085		
32	Accumulated Depreciation																	
33	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c	721,733,519	717,071,503	709,243,632	703,907,267	702,054,113	700,255,780	701,233,426	694,753,560	697,703,563	699,466,194	694,023,971	678,833,734	670,071,538	699,257,831	
34	Accumulated General Depreciation	(Note B & J)	p219.28.b	114,974,310	113,969,181	113,729,153	113,830,218	114,497,338	116,019,676	117,661,330	119,026,483	119,668,273	120,957,684	122,500,637	123,899,562	125,049,285	118,137,194	
35	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	p356	39,198,427	39,990,175	40,707,236	41,643,532	42,441,111	43,093,543	43,688,720	47,564,105	45,391,596	46,231,798	47,228,333	48,133,034	48,574,113	44,144,296	
35	Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Company Records	21,776,462	25,258,146	25,549,928	25,802,853	26,094,111	26,344,037	26,635,376	26,926,776	27,218,111	27,509,322	27,802,108	28,080,913	28,263,762	26,403,309	
41	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records	10,631,559	10,778,951	10,926,343	11,073,735	11,221,128	11,368,520	11,515,912	11,663,365	11,810,882	11,958,406	12,105,930	12,253,454	12,400,977	11,516,089	

Wages & Salary				End of Year		
Line #s	Descriptions	Notes	Page #'s & Instructions	Total Wage Expense	Total A&G Wages Expense	Transmission Wages
2	Total Wage Expense	(Note A)	p354.28b			177,083,090
3	Total A&G Wages Expense	(Note A)	p354.27b			6,939,698
1	Transmission Wages		p354.21b			22,402,632

Transmission / Non-transmission Cost Support				Beginning Year		
Line #s	Descriptions	Notes	Page #'s & Instructions	Balance	End of Year	Average
46	Plant Held for Future Use (Including Land)	(Note C & Q)	p214.47.d	6,297,320	3,111,405	4,704,363
	Transmission Only			2,533,411	930,744	1,732,078

Prepayments				Previous Year	Electric Beginning Year Balance	Electric End of Year Balance	Average Balance	Wage & Salary Allocator	To Line 47
47	Prepayments	(Note A & Q)	p111.57c	28,750,364	(4,828,733)	(5,241,242)	(5,034,987)	13.167%	(662,952)

Materials and Supplies				Beginning Year		
Line #s	Descriptions	Notes	Page #'s & Instructions	Balance	End of Year	Average
49	Undistributed Stores Exp	(Note Q)	p227.16.b.c	0	0	-
51	Transmission Materials & Supplies	(Note N & Q)	p227.8.b.c	8,783,436	8,538,089	8,660,763

Outstanding Network Credits Cost Support				Beginning Year		
Line #s	Descriptions	Notes	Page #'s & Instructions	Balance	End of Year	Average
56	Outstanding Network Credits	(Note N & Q)	From PJM	0	0	0

O&M Expenses				End of Year	
Line #s	Descriptions	Notes	Page #'s & Instructions	Transmission O&M	Transmission Lease Payments
59	Transmission O&M	(Note O)	p.321.112.b		85,304,821
60	Transmission Lease Payments		p321.96.b		0

Property Insurance Expenses				End of Year	
Line #s	Descriptions	Notes	Page #'s & Instructions	Property Insurance Account 924	
65	Property Insurance Account 924	(Note O)	p323.185b		2,667,834

Adjustments to A & G Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
62	Total A&G Expenses		p323.197b	198,396,816
63	Fixed PBOP expense	(Note J)	Company Records	77,745,482
64	Actual PBOP expense	(Note O)	Company Records	38,409,440

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related
Allocated General & Common Expenses					
66	Regulatory Commission Exp Account 928	(Note E & O)	p323.189b	11,629,583	0
Directly Assigned A&G					
72	Regulatory Commission Exp Account 928	(Note G & O)	p351.11-13h	360,952	360,952

General & Common Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	EPRI Dues
68	Less EPRI Dues	(Note D & O)	p352-353	0	0

Safety Related Advertising Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Safety Related	Non-safety Related
Directly Assigned A&G						
73	General Advertising Exp Account 930.1	(Note K & O)	p323.191b	2,802,481	0	2,802,481

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Education & Outreach	Other
Directly Assigned A&G						
76	General Advertising Exp Account 930.1	(Note K & O)	p323.191b	2,802,481	0	2,802,481

Depreciation Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
Depreciation Expense				
81	Depreciation-Transmission	(Note J & O)	p336.7.f	78,838,879
82	Depreciation-General & Common	(Note J & O)	p336.10&11.f	18,327,716
83	Depreciation-General Expense Associated with Acct. 397	(Note J & O)	Company Records	1,733,979
85	Depreciation-Intangible	(Note A & O)	p336.1.f	5,706,331
89	Transmission Depreciation Expense for Acct. 397	(Note J & O)	Company Records	1,769,419

Direct Assignment of Transmission Real Estate Taxes

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related	Non-Transmission
92	Real Estate Taxes - Directly Assigned to Transmission		p263.33f	19,262,309	7,251,917	12,010,392

PSE&G's real estate taxes detail is in an access database which contains a list of the towns PSE&G pays taxes to, which are billed on a quarterly basis for various parcels of property by major classification. Every parcel is associated with a Lot & Block number. These Lot & Blocks are identified to a particular type of property and are labeled. This is the breakout of transmission real estate taxes from total electric.

Return \ Capitalization

Line #s	Descriptions	Notes	Page #'s & Instructions	2012 End of Year	2013 End of Year	Average
96	Proprietary Capital	(Note P)	p112.16.c.d	5,181,160,173	5,920,315,656	5,550,737,915
97	Accumulated Other Comprehensive Income Account 219	(Note P)	p112.15.c.d	1,815,178	1,083,198	1,449,188
99	Account 216.1	(Note P)	p119.53.c&d	3,454,425	3,537,410	3,495,918
101	Long Term Debt	(Note P)	p112.18.c.d thru 23.c.d	4,794,386,731	5,566,162,652	5,180,274,692
102	Loss on Recquired Debt	(Note P)	p111.81.c.d	89,093,851	81,363,909	85,228,880
103	Gain on Recquired Debt	(Note P)	p113.61.c.d	0	0	0
104	ADIT associated with Gain or Loss on Recquired Debt	(Note P)	p277.3.k (footnote)	32,458,668	30,823,791	31,641,230
106	Preferred Stock	(Note P)	p112.3.c.d	0	0	0

MultiState Workpaper

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3
Income Tax Rates						
121	SIT-State Income Tax Rate or Composite	(Note I)		NJ	9.00%	

Amortized Investment Tax Credit

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
125	Amortized Investment Tax Credit	(Note O)	p266.8.f	1,145,005

Excluded Transmission Facilities

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
141	Excluded Transmission Facilities	(Note B & M)		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Interest on Outstanding Network Credits Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
147	Interest on Network Credits	(Note N & O)		0

Facility Credits under Section 30.9 of the PJM OATT

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
163	Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT			0

PJM Load Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	1 CP Peak
165	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	10,469.8

Abandoned Transmission Projects

Line #s	Descriptions		BRH Project	Project X	Project Y
a	Beginning Balance of Unamortized Transmission Projects	Per FERC Order	\$ 3,500,000	\$ -	\$ -
b	Years remaining in Amortization Period	Per FERC Order	\$ 1	\$ -	\$ -
81 c	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(line a / line b)	\$ 3,500,000	\$ -	\$ -
d	Ending Balance of Unamortized Transmission Projects	(line a - line c)	\$ -	\$ -	\$ -
e	Average Balance of Unamortized Abandoned Transmission Projects	(line a + d)/2	\$ 1,750,000	\$ -	\$ -
g	Non Incentive Return and Income Taxes	(Appendix A line 137+ line 138)	\$ 382,622,433	\$ -	\$ -
h	Rate Base	(Appendix A line 58)	\$ 3,020,046,485	\$ -	\$ -
7 i	Non Incentive Return and Income Taxes	(line g / line h)	0.1267	-	-
Docket No. ER12-2274-000 authorizing \$3,500,000 amortization over one-year recovery of BRH Abandoned Transmission Project			ER12-2274		

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 6 - True-up Adjustment for Network Integration Transmission Service - December 31, 2013**

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows:

- (i) Beginning with 2009, no later than June 15 of each year PSE&G shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies. ²
- (ii) PSE&G shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by $(1+i)^{24}$ months

Where: $i =$ Sum of (the monthly rates for the 10 months ending October 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 21 months.

Summary of Formula Rate Process including True-Up Adjustment

Month	Year	Action
July	2008	TO populates the formula with Year 2008 estimated data
October	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
October	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
October	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
October	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
October	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	2011	TO populates the formula with Year 2010 actual data and calculates the 2010 True-Up Adjustment Before Interest
October	2011	TO calculates the Interest to include in the 2010 True-Up Adjustment
October	2011	TO populates the formula with Year 2012 estimated data and 2010 True-Up Adjustment
June	2012	TO populates the formula with Year 2011 actual data and calculates the 2011 True-Up Adjustment Before Interest
October	2012	TO calculates the Interest to include in the 2011 True-Up Adjustment
October	2012	TO populates the formula with Year 2013 estimated data and 2011 True-Up Adjustment
June	2013	TO populates the formula with Year 2012 actual data and calculates the 2012 True-Up Adjustment Before Interest
October	2013	TO calculates the Interest to include in the 2012 True-Up Adjustment
October	2013	TO populates the formula with Year 2014 estimated data and 2012 True-Up Adjustment
June	2014	TO populates the formula with Year 2013 actual data and calculates the 2013 True-Up Adjustment Before Interest

¹ No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.

² To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Complete for Each Calendar Year beginning in 2009

A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	570,342,234
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	564,875,616
C	Difference (A-B)	5,466,618
D	Future Value Factor $(1+i)^{24}$	1.00000
E	True-up Adjustment (C*D)	5,466,618

<Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Where:
 $i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Month	Yr	Month
January	Year 1	0.0000%
February	Year 1	0.0000%
March	Year 1	0.0000%
April	Year 1	0.0000%
May	Year 1	0.0000%
June	Year 1	0.0000%
July	Year 1	0.0000%
August	Year 1	0.0000%
September	Year 1	0.0000%
October	Year 1	0.0000%
November	Year 1	0.0000%
December	Year 1	0.0000%
January	Year 2	0.0000%
February	Year 2	0.0000%
March	Year 2	0.0000%
April	Year 2	0.0000%
May	Year 2	0.0000%
June	Year 2	0.0000%
July	Year 2	0.0000%
August	Year 2	0.0000%
September	Year 2	0.0000%
Average Interest Rate		0.0000%

Public Service Electric and Gas Company
 ATTACHMENT H-10A
 Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2013

Estimated Additions - 2013															
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Other Projects PIS (Monthly additions)	Replace Salem 500 kV breakers (B1410-B1415) (monthly additions)	230KV Lawrence Switching Station Upgrade (B1228) (monthly additions)	Ridge Road 69KV Breaker Station (B1255) (monthly additions)	North Central Reliability (West Orange Conversion) (B1154) (monthly additions)					Susquehanna Roseland => 500KV (B0489) (monthly additions)	Susquehanna Roseland < 500KV (B0489.4) (monthly additions)	North Central Reliability (West Orange Conversion) (B1154) (monthly additions)	Mckleton-Gloicester-Camden(B1398) (monthly additions)	Burlington - Camden 230KV Conversion (B1156) (monthly additions)	Northeast Grid Reliability Project (B1304.1-B1304.4) (monthly additions)	
	(in service)	(in service)	(in service)	(in service)	(in service)	(in-service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	
Dec		7,698,080							259,778,514	38,143,808	167,130,199	24,934,713	150,452,676	98,801,841	
Jan	641,365								20,208,000		21,390,725	1,400,000	10,333,178	8,011,254	
Feb	(1,251,083)								22,260,000		15,050,103	1,667,000	13,162,356	8,474,738	
Mar	2,569,360								19,946,000		14,253,407	1,761,000	8,298,744	9,987,930	
Apr	(146,363)								20,226,000		18,953,154	4,599,000	12,457,328	8,559,286	
May	3,291,991				7,634,912				21,105,000		1,944,536	4,550,000	7,128,546	11,415,396	
Jun	239,755,271								12,462,000		7,127,186	8,920,000	6,559,615	7,516,446	
Jul	(2,402,333)								19,011,000		5,054,566	7,318,000	4,773,677	16,927,313	
Aug	(2,369,151)								16,042,000		5,686,010	11,325,000	4,064,215	15,338,543	
Sep	12,145,930								14,914,000		4,190,999	13,233,000	4,728,326	15,185,157	
Oct	2,277,578								14,249,000		4,440,515	18,600,000	4,947,967	30,104,411	
Nov	(2,394,215)								44,474,000		3,795,079	17,221,000	4,357,730	15,486,033	
Dec	218,562,829	3,198,397	16,415,360	15,616,026	7,089,895				15,148,000		(3,110,964)	17,170,000	4,211,250	16,908,208	
Total	470,680,547	10,896,477	16,415,360	15,616,026	14,724,807				499,823,514	38,143,808	265,604,545	129,738,713	235,975,611	262,717,156	

Estimated Transmission Enhancement Charges (Before True-Up) - 2013																					
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans. (B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg-Flagtown-Somerville (B0169)	Flagtown-Somerville-Bridgewater (B0170)	Roseland Transformers (B0274)	Wave Trap Branchburg (B0172.2)	Reconductor Hudson - South Waterfront (B0813)	Reconductor South Mahwah J-3410 Circuit (B1017)	Reconductor South Mahwah 3410 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0200)	Saddle Brook - Athenia Upgrade Cable (B0472)	Branchburg - Somerville-Flagtown - Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV (B0814)	Salem 500 kV breakers (B1410-B1415)	230 kV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69 kV Breaker Station (B1255)
216,527,323	2,727,723	1,259,364	11,579,624	3,001,326	3,795,387	4,881,299	2,437,273	1,952,639	3,970,241	(7,230)	1,151,320	1,796,246	3,504,761	15,335,602	2,455,762	5,427,088	929,735	7,166,146	1,351,869	185,224	26,801

Public Service Electric and Gas Company
 ATTACHMENT H-10A
 Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2013

(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)
Other Projects PIS (monthly balance)	Replace Salem 500 KV breakers (B1410-B1415)	230 KV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69 KV Breaker Station (B1255)	West Orange Conversion (North Central Reliability) (B1154)					Susquehanna Roseland >= 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	West Orange Conversion (North Central Reliability) (B1154) CWIP	Mickleton-Gloucestercamden (B1398-B1398.7) CWIP	Burlington - Camden 230KV Conversion (B1156) CWIP	Northeast Grid Reliability Project (B1304.1-B1304.4) CWIP
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)						
641,366	7,698,080	-	-	-	-	-	-	259,778,514	38,143,808	167,130,199	24,934,713	150,452,676	98,801,841	
(1,251,083)	7,698,080	-	-	-	-	-	-	279,995,514	38,143,808	193,120,354	26,334,713	161,285,854	106,913,094	
2,569,360	7,698,080	-	-	-	-	-	-	302,246,514	38,143,808	394,190,058	28,001,713	174,448,210	115,287,832	
(146,393)	7,698,080	-	-	-	-	-	-	322,192,514	38,143,808	218,433,464	29,762,713	182,746,954	125,275,763	
3,251,391	7,698,080	-	-	7,634,912	-	-	-	342,418,514	38,143,808	237,986,618	34,361,713	185,204,284	133,639,048	
239,755,271	7,698,080	-	-	7,634,912	-	-	-	363,523,514	38,143,808	296,431,155	38,961,713	202,332,836	146,251,044	
(2,402,333)	7,698,080	-	-	7,634,912	-	-	-	375,985,514	38,143,808	246,558,341	44,871,713	208,892,447	152,767,490	
(2,369,151)	7,698,080	-	-	7,634,912	-	-	-	394,996,514	38,143,808	250,612,906	52,189,713	213,966,123	169,694,803	
12,145,930	7,698,080	-	-	7,634,912	-	-	-	411,038,514	38,143,808	259,299,916	63,514,713	217,730,338	195,033,346	
2,277,578	7,698,080	-	-	7,634,912	-	-	-	425,952,514	38,143,808	260,489,915	76,747,713	222,458,664	200,218,503	
(2,394,215)	7,698,080	-	-	7,634,912	-	-	-	440,201,514	38,143,808	264,930,430	95,347,713	227,406,631	230,322,914	
218,562,829	10,896,477	16,415,360	15,616,026	14,724,807	-	-	-	454,675,514	38,143,808	268,715,505	112,508,713	231,764,361	245,908,948	
470,680,547	103,273,443	16,415,360	15,616,026	68,169,193	-	-	-	499,823,514	38,143,808	395,604,545	129,738,713	235,975,611	262,717,156	
Average 13 Month Balance	36,206,196	7,944,111	1,262,720	1,201,233	5,243,784	-	-	4,902,819,679	495,689,510	3,066,693,010	757,326,269	2,624,364,986	2,171,827,784	
Average 13 Month in service	2.15	9.48	1.00	1.00	4.63	-	-	9.81	13.00	11.55	5.84	11.12	8.27	
13 Month Average CWIP to Appendix A, line 45								377,139,975	38,143,808	235,914,847	58,255,867	201,874,230	167,063,676	

Estimated Transmission Enhancement Charges (Before True-Up) - 2013

Branchburg-Middesex Switch Rack (B1155)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland < 500KV (B0489.4)	Susquehanna Roseland >= 500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	Mickleton-Gloucestercamden (B1398-B1398.7)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability Project (B1304.1-B1304.4)	Susquehanna Roseland >= 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability (West Orange Conversion) (B1154) CWIP	Mickleton-Gloucestercamden (B1398-B1398.7) CWIP	Mickleton-Gloucestercamden Breakers (B1398.15-B1398.19) CWIP	Burlington - Camden 230KV Conversion (B1156) CWIP	Burlington - Camden 230KV Conversion (B1156.20) CWIP	Northeast Grid Reliability Project (B1304.1-B1304.4) (CWIP)	Northeast Grid Reliability Project (B1304.5-B1304.21) CWIP	BRH Project (B0829-B0830) Abandoned
	2,537,811	-	4,534,723	-	804,183	35,771,249	7,093,357	35,771,249	7,093,357	35,767,956	6,500,053	81,268,153	81,268,153	24,610,763	24,610,763	1,146,105	

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment GA - Project Specific Estimate and Reconciliation Worksheet - December 31, 2013

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(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)
Other Projects PIS (monthly balances)	Replace Salem 500 KV breakers (B1410-B1415)	230 KV Lawrence Switching Station Upgrade (B1228)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability Project (B1304.1-B1304.4)	Branchburg-Middsex Switch Rack (B1155)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Susquehanna Roseland => 500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	Mickleton-Gloucestercamden (B1398.7) (monthly additions)	Mickleton-Gloucestercamden Breakers (B1398.15-B1398.19)	Susquehanna Roseland => 500KV (B0489)	Susquehanna Roseland < 500KV (B0489.4)	North Central Reliability (West Orange Conversion) (B1154)	Mickleton-Gloucestercamden Breakers (B1398.7)	Burlington - Camden 230KV Conversion (B1156.20)	Burlington - Camden 230KV Conversion (B1156.13-B1156.20)	Northeast Grid Reliability Project (B1304.1-B1304.4)	Northeast Grid Reliability Project (B1304.5-B1304.21)	
	(in service)	(in service)	(in service)	(in-service)	(in-service)	(in service)	(in service)	(in service)	(in-service)	In-Service		CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	
Dec	7,285,479	16,441,749	15,441,749			5,857,687	7,739,852	4,694,511	19,995,715			264,235,891	39,077,851	139,952,337	22,706,717	532,375	128,653,139	9,231,712	81,567,177	5,537,185
Jan	38,772,737	7,345,874	30,742,046			5,857,687	7,739,852	4,758,625	19,995,715			282,006,683	38,079,730	151,883,953	25,963,819	532,375	142,874,102	9,231,712	80,087,641	6,234,808
Feb	6,665,914	30,742,823	30,742,046			5,857,687	7,739,852	4,758,625	19,995,715			304,861,770	38,079,482	171,629,893	30,325,879	532,375	157,987,119	9,231,712	85,798,909	7,046,895
Mar	19,555,325	7,362,289	44,871,717			5,857,687	7,739,852	4,758,625	22,979,366			335,604,047	38,087,596	176,814,725	33,145,744	532,375	165,426,186	9,231,712	101,084,662	7,617,922
Apr	48,816,306	7,365,791	44,871,717	154,850	3,081,368	5,857,687	5,120,317	4,761,465	23,136,527			360,712,866	38,229,095	178,534,426	37,002,158	532,375	175,347,102	9,231,712	117,004,869	9,475,300
May	115,985,387	7,382,190	106,002,528	195,545	3,130,721	5,857,687	6,888,165	5,588,297	23,237,118			392,986,587	36,981,028	181,046,430	41,779,817	532,375	189,489,440	9,231,712	129,773,199	11,007,842
Jun	95,400,392	7,392,638	18,929,494	134,245,774	196,528	3,142,022	5,857,687	6,888,165	23,312,643			409,462,383	36,990,551	131,819,499	48,276,695	532,375	157,242,171	9,231,712	135,961,671	11,749,267
Jul	13,592,189	7,391,539	18,929,494	134,289,941	205,637	3,166,113	5,857,687	6,888,165	13,510,422			426,008,330	38,388,998	142,337,014	56,526,076	532,375	166,345,548	9,231,712	140,744,573	12,457,190
Aug	11,363,388	7,391,539	18,929,494	134,286,250	206,390	3,244,304	5,857,687	6,888,165	13,510,422			441,358,851	39,745,158	158,712,524	66,169,670	532,375	173,462,769	9,231,712	162,140,797	14,293,191
Sep	39,080,072	6,085,826	18,929,494	134,327,919	207,294	3,432,156	5,857,687	6,888,165	19,381,706			472,401,545	39,745,158	168,008,600	73,914,867	532,375	183,955,446	9,231,712	159,833,013	14,583,101
Oct	28,213,824	9,340,205	18,929,494	134,333,689	207,586	3,686,788	5,857,687	6,888,165	19,381,706			492,050,449	39,808,146	185,409,418	87,314,530	532,375	190,232,381	9,231,712	173,152,493	17,109,370
Nov	24,221,458	9,990,967	18,929,494	179,627,872	22,439,397	11,829,659	5,857,687	6,888,165	19,381,706			529,660,176	40,513,450	140,595,666	100,806,384	532,375	145,880,453	9,978,657	164,461,086	17,122,217
Dec	129,432,611	10,044,499	22,127,065	257,670,377	23,466,022	20,876,296	5,857,687	6,888,165	25,435,468	777,714		567,928,477	40,538,248	175,292,233	117,558,986	532,375	155,344,760	8,854,018	184,611,449	18,052,410
Total	554,915,825	105,362,665	135,704,026	1,382,433,633	47,309,417	55,589,418	76,149,931	89,585,042	153,432,000	441,832,871	777,714	5,279,278,050	503,557,490	2,003,223,200	741,491,404	6,920,875	2,135,242,598	119,381,501	1,732,180,569	152,287,698
Average 13 Month Balance	42,685,833	8,104,820	10,438,771	106,341,049	3,639,186	4,276,109	5,857,687	6,891,157	11,802,462	33,987,144	59,824									
Average 13 Month in service	4.29	10.49	6.13	5.37	2.02	2.66	13.00	13.39	6.03	3.72	1.00									
13 Month Average CWIP to Appendix A line 45												406,098,312	38,735,192	154,094,092	57,037,800	532,375	164,249,431	9,183,192	133,244,659	11,714,438

Actual Transmission Enhancement Charges - 2013																		
Branchburg-Middsex Switch Rack (B1155)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Susquehanna Roseland => 500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	Mickleton-Gloucestercamden Breakers (B1398.7)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability Project (B1304.1-B1304.4)	Susquehanna Roseland => 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability (West Orange Conversion) (B1154) CWIP	Mickleton-Gloucestercamden Breakers (B1398.7) CWIP	Mickleton-Gloucestercamden Breakers (B1398.15-B1398.19) CWIP	Burlington - Camden 230KV Conversion (B1156.13-B1156.20) CWIP	Northeast Grid Reliability Project (B1304.1-B1304.4) (CWIP)	Northeast Grid Reliability Project (B1304.5-B1304.21) (CWIP)	BRH Project (B0829-B0830) Abandoned		
695,908	1,039,131	1,104,801	4,367,027	18,237,368	9,736	41,929,935	598,801	60,074,507	5,730,133	21,408,969	7,924,475	73,965	22,819,788	1,275,856	16,751,945	1,648,610	3,721,715	

Reconciliation by Project (without interest)																		
Branchburg-Middsex Switch Rack (B1155)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Susquehanna Roseland => 500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	Mickleton-Gloucestercamden Breakers (B1398.7)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability Project (B1304.1-B1304.4)	Susquehanna Roseland => 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability (West Orange Conversion) (B1154) CWIP	Mickleton-Gloucestercamden Breakers (B1398.7) CWIP	Mickleton-Gloucestercamden Breakers (B1398.15-B1398.19) CWIP	Burlington - Camden 230KV Conversion (B1156.20) CWIP	Northeast Grid Reliability Project (B1304.1-B1304.4) (CWIP)	Northeast Grid Reliability Project (B1304.5-B1304.21) (CWIP)	BRH Project (B0829-B0830) Abandoned		
695,908	1,039,131	1,243,109	4,367,027	14,702,644	9,736	41,125,752	598,801	1,303,258	1,363,223	14,159,329	575,556	73,965	8,429,365	1,275,856	5,758,835	1,648,610	2,575,609	

Reconciliation by Project (with interest)																		
Branchburg-Middsex Switch Rack (B1155)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Susquehanna Roseland => 500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	Mickleton-Gloucestercamden Breakers (B1398.7)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability Project (B1304.1-B1304.4)	Susquehanna Roseland => 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability (West Orange Conversion) (B1154) CWIP	Mickleton-Gloucestercamden Breakers (B1398.7) CWIP	Mickleton-Gloucestercamden Breakers (B1398.15-B1398.19) CWIP	Burlington - Camden 230KV Conversion (B1156.20) CWIP	Northeast Grid Reliability Project (B1304.1-B1304.4) (CWIP)	Northeast Grid Reliability Project (B1304.5-B1304.21) (CWIP)	BRH Project (B0829-B0830) Abandoned		
695,908	1,039,131	1,243,109	4,367,027	14,702,644	9,736	41,125,752	598,801	1,303,258	1,363,223	14,159,329	575,556	73,965	8,429,365	1,275,856	5,758,835	1,648,610	2,575,609	

Public Service Electric and Gas Company
 ATTACHMENT H-10A
 Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2011

Page 1 of 10

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
	Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciation	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10		Details		Branchburg (B0130)			Kittatinny (B0134)			Essex Aldene (B0145)			New Freedom Trans.(B0411)		
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
12	Useful life of the project	Life		42	42	42	42	42	42	42	42	42	42	42	
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	CIAC	(Yes or No)	No	No	No	No	No	No	No	No	No	No	No	
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)		0	0	0	0	0	0	0	0	0	0	0	
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE		13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project		13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	
17	Line 17 divided by line 12	Investment Annual Depreciation or Amort Exp		20,680,597	8,069,022	86,565,629	22,188,863								
18	Months in service for depreciation expense from Attachment 6			492,395	192,120	2,061,086	528,306								
19	Year placed in Service (0 if CWIP)			13.00	13.00	13.00	13.00								
20				2006	2007	2007	2007								
21				Depreciation or Amort Revenue			Depreciation or Amort Revenue			Depreciation or Amort Revenue			Depreciation or Amort Revenue		
22	W 11.68 % ROE	Invest Yr		Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
23	W Increased ROE	2006		20,680,597	492,395	4,652,471				86,565,629	858,786	18,272,191	22,188,863	484,281	4,947,757
24	W 11.68 % ROE	2006		20,680,597	492,395	4,652,471				86,565,629	858,786	18,272,191	22,188,863	484,281	4,947,757
25	W Increased ROE	2007		20,188,202	492,395	4,553,422	8,069,022	80,050	1,703,202	86,565,629	858,786	18,272,191	22,188,863	484,281	4,947,757
26	W 11.68 % ROE	2008		19,695,807	492,395	4,454,372	7,988,972	192,120	1,799,169	85,706,843	2,061,086	19,301,739	21,704,582	528,306	4,894,366
27	W Increased ROE	2008		19,695,807	492,395	4,454,372	7,988,972	192,120	1,799,169	85,706,843	2,061,086	19,301,739	21,704,582	528,306	4,894,366
28	W 11.68 % ROE	2009		19,203,412	492,395	4,523,234	7,796,853	192,120	1,828,696	83,645,756	2,061,086	19,618,517	21,176,276	528,306	4,973,254
29	W Increased ROE	2009		19,203,412	492,395	4,523,234	7,796,853	192,120	1,828,696	83,645,756	2,061,086	19,618,517	21,176,276	528,306	4,973,254
30	W 11.68 % ROE	2010		18,711,016	492,395	4,095,968	7,604,733	192,120	1,656,722	81,584,670	2,061,086	17,773,557	20,647,970	528,306	4,504,919
31	W Increased ROE	2010		18,711,016	492,395	4,095,968	7,604,733	192,120	1,656,722	81,584,670	2,061,086	17,773,557	20,647,970	528,306	4,504,919
32	W 11.68 % ROE	2011		18,218,621	492,395	3,746,858	7,412,613	192,120	1,516,263	79,523,584	2,061,086	16,266,692	20,119,663	528,306	4,122,360
33	W Increased ROE	2011		18,218,621	492,395	3,746,858	7,412,613	192,120	1,516,263	79,523,584	2,061,086	16,266,692	20,119,663	528,306	4,122,360
34	W 11.68 % ROE	2012		17,726,226	492,395	3,154,416	7,220,494	192,120	1,276,451	77,462,497	2,061,086	13,693,952	19,591,357	528,306	3,470,422
35	W Increased ROE	2012		17,726,226	492,395	3,154,416	7,220,494	192,120	1,276,451	77,462,497	2,061,086	13,693,952	19,591,357	528,306	3,470,422
36	W 11.68 % ROE	2013		17,233,831	492,395	2,886,756	7,028,374	192,120	1,168,598	75,401,411	2,061,086	12,536,886	19,063,051	528,306	3,176,807
37	W Increased ROE	2013		17,233,831	492,395	2,886,756	7,028,374	192,120	1,168,598	75,401,411	2,061,086	12,536,886	19,063,051	528,306	3,176,807

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2011

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1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciat	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciat	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects. Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10	Details	New Freedom Loop (B0498)			Metuchen Transformer (B0161)			Branchburg-Flagtown-Somerville (B0169)			
		Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes			Yes			Yes			
12	Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	42			42			42			
13	CIAC	No			No			No			
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	0			0			0			
15	Line 14 plus (line 5 times line 15)/100	13.89%			13.89%			13.89%			
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	13.89%			13.89%			13.89%			
17	Investment	27,005,248			25,799,055			15,731,554			
18	Annual Depreciation or Amort Exp	642,982			614,263			374,561			
19	Line 17 divided by line 12 Months in service for depreciation expense from Attachment 6	13.00			13.00			13.00			
20	Year placed in Service (0 if CWIP)	2008			2009			2009			
21		Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
22	W 11.68 % ROE	2006									
23	W Increased ROE	2006									
24	W 11.68 % ROE	2007									
25	W Increased ROE	2007									
26	W 11.68 % ROE	2008	24,921,237	88,646	837,584						
27	W Increased ROE	2008	24,921,237	88,646	837,584						
28	W 11.68 % ROE	2009	26,916,602	642,982	6,292,837	19,700,217	288,478	2,831,673	15,773,880	234,561	2,302,423
29	W Increased ROE	2009	26,916,602	642,982	6,292,837	19,700,217	288,478	2,831,673	15,773,880	234,561	2,302,423
30	W 11.68 % ROE	2010	26,273,620	642,982	5,703,044	25,488,527	613,738	5,522,598	15,539,319	375,568	3,368,301
31	W Increased ROE	2010	26,273,620	642,982	5,703,044	25,488,527	613,738	5,522,598	15,539,319	375,568	3,368,301
32	W 11.68 % ROE	2011	25,630,832	642,987	5,221,521	24,896,838	614,263	5,061,682	15,121,425	374,561	3,075,759
33	W Increased ROE	2011	25,630,832	642,987	5,221,521	24,896,838	614,263	5,061,682	15,121,425	374,561	3,075,759
34	W 11.68 % ROE	2012	24,987,652	642,982	4,395,482	24,282,576	614,263	4,260,879	14,746,864	374,561	2,589,159
35	W Increased ROE	2012	24,987,652	642,982	4,395,482	24,282,576	614,263	4,260,879	14,746,864	374,561	2,589,159
36	W 11.68 % ROE	2013	24,344,669	642,982	4,025,278	23,668,312	614,263	3,902,590	14,372,303	374,561	2,371,359
37	W Increased ROE	2013	24,344,669	642,982	4,025,278	23,668,312	614,263	3,902,590	14,372,303	374,561	2,371,359

Public Service Electric and Gas Company
 ATTACHMENT H-10A
 Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2011

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1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

Line	Description	Details	Flagtown-Somerville-Bridgewater (B0170)			Roseland Transformers (B0274)			Wave Trap Branchburg (B0172.2)			Reconductor Hudson - South Waterfront (B0813)		
			Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes	42		Yes	42		Yes	42		Yes	42	
11	Useful life of the project	Life	42			42		42				42		
12	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	CIAC (Yes or No)	No			No		No		No		No		No
13	Input the allowed increase in ROE from line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)	0			0		0		0		0		0
14	Line 14 plus (line 5 times line 15)/100	11.68% ROE	13.89%			13.89%		13.89%		13.89%		13.89%		13.89%
15	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	13.89%			13.89%		13.89%		13.89%		13.89%		13.89%
16	Line 17 divided by line 12	Investment Annual Depreciation or Amort Exp	6,961,495			21,073,706		27,988		9,158,918		218,069		13,000
17	Months in service for depreciation expense from Attachment 6		165,750			501,755		666		218,069		13,000		13,000
18	Year placed in Service (0 if CWIP)		2008			2009		2008		2010		2010		2010
19														
20														
21														
22	W 11.68 % ROE	Invest Yr												
23	W Increased ROE	2006												
24	W 11.68 % ROE	2006												
25	W Increased ROE	2007												
26	W 11.68 % ROE	2007												
27	W Increased ROE	2008	6,961,495	25,372	239,734			36,369	577	5,114				
28	W 11.68 % ROE	2008	6,961,495	25,372	239,734			36,369	577	5,114				
29	W Increased ROE	2009	6,936,122	165,750	1,621,657	21,092,458	268,347	2,634,066	35,792	866	8,379			
30	W 11.68 % ROE	2009	6,936,122	165,750	1,621,657	21,092,458	268,347	2,634,066	35,792	866	8,379			
31	W Increased ROE	2010	6,770,372	165,750	1,469,662	20,797,967	501,579	4,507,079	27,122	666	5,890	8,806,222	18,700	169,959
32	W 11.68 % ROE	2010	6,770,372	165,750	1,469,662	20,797,967	501,579	4,507,079	27,122	666	5,890	8,806,222	18,700	169,959
33	W Increased ROE	2011	6,604,623	165,750	1,345,559	20,302,520	501,725	4,128,443	25,878	666	5,289	9,140,218	218,069	1,850,822
34	W 11.68 % ROE	2011	6,604,623	165,750	1,345,559	20,302,520	501,725	4,128,443	25,878	666	5,289	9,140,218	218,069	1,850,822
35	W Increased ROE	2012	6,438,873	165,750	1,132,702	19,802,055	501,755	3,475,512	25,212	666	4,453	8,922,149	218,069	1,557,946
36	W 11.68 % ROE	2012	6,438,873	165,750	1,132,702	19,802,055	501,755	3,475,512	25,212	666	4,453	8,922,149	218,069	1,557,946
37	W Increased ROE	2013	6,273,123	165,750	1,037,298	19,300,300	501,755	3,183,218	24,546	666	4,077	8,704,079	218,069	1,427,360
		2013	6,273,123	165,750	1,037,298	19,300,300	501,755	3,183,218	24,546	666	4,077	8,704,079	218,069	1,427,360

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201:

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
	Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciation	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

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 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10	Details	Reconductor South Mahwah J-3410 Circuit (B1017)	Reconductor South Mahwah K-3410 Circuit (B1016)	Branchburg 400 MVAR Capacitor (B0290)	Saddle Brook - Athena Upgrade Cable (B0472)						
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes						
12	Useful life of the project	42	42	42	42						
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	No	No	No	No						
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	0	0	0	0						
15	11.68% ROE	13.89%	13.89%	13.89%	13.89%						
16	Line 14 plus (line 5 times line 15)/100	13.89%	13.89%	13.89%	13.89%						
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	20,626,991	21,170,273	80,435,315	14,404,842						
18	Line 17 divided by line 12	491,119	504,054	1,915,127	342,972						
19	Months in service for depreciation expense from Attachment 6	13.00	13.00	13.00	13.00						
20	Year placed in Service (0 if CWIP)	2011	2011	2012	2012						
21		Invest Yr		Depreciation or Revenue		Depreciation or Revenue		Depreciation or Revenue			
22	W 11.68 % ROE	2006	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
23	W Increased ROE	2006									
24	W 11.68 % ROE	2007									
25	W Increased ROE	2007									
26	W 11.68 % ROE	2008									
27	W Increased ROE	2008									
28	W 11.68 % ROE	2009									
29	W Increased ROE	2009									
30	W 11.68 % ROE	2010									
31	W Increased ROE	2010									
32	W 11.68 % ROE	2011	20,623,951	300,198	2,435,793	20,511,158	37,566	284,735			
33	W Increased ROE	2011	20,623,951	300,198	2,435,793	20,511,158	37,566	284,735			
34	W 11.68 % ROE	2012	20,326,793	491,119	3,543,678	21,132,707	504,054	3,677,641	79,937,194	1,240,233	9,062,770
35	W Increased ROE	2012	20,326,793	491,119	3,543,678	21,132,707	504,054	3,677,641	79,937,194	1,240,233	9,062,770
36	W 11.68 % ROE	2013	19,835,674	491,119	3,246,963	20,628,652	504,054	3,370,070	79,195,082	1,915,127	12,917,996
37	W Increased ROE	2013	19,835,674	491,119	3,246,963	20,628,652	504,054	3,370,070	79,195,082	1,915,127	12,917,996

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2011

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1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciatio	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatio	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

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 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

Line No.	Description	Details	Branchburg-Sommerville-Flagtown Reconstructor (B0664 & B0665)			Somerville-Bridgewater Reconstructor (B0668)			New Essex-Kearny 138 kV (B0814)			Salem 500 kV breakers (B1410-B1415)		
			Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes			Yes			Yes			Yes		
11	Useful life of the project	Life	42			42			42			42		
12	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	CIAC (Yes or No)	No			No			No			No		
13	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)	0			0			0			0		
14	Line 14 plus (line 5 times line 15)/100	11.68% ROE	13.89%			13.89%			13.89%			13.89%		
15	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	13.89%			13.89%			13.89%			13.89%		
16	Line 17 divided by line 12	Investment	18,612,847			6,349,578			45,508,808			10,044,499		
17	Months in service for depreciation expense from Attachment 6	Annual Depreciation or Amort Exp	443,163			151,180			1,083,543			239,155		
18	Year placed in Service (0 if CWIP)		13.00			13.00			13.00			10.49		
19			2012			2012			2012			2011		
20														
21		Invest Yr												
22	W 11.68 % ROE	2006												
23	W Increased ROE	2006												
24	W 11.68 % ROE	2007												
25	W Increased ROE	2007												
26	W 11.68 % ROE	2008												
27	W Increased ROE	2008												
28	W 11.68 % ROE	2009												
29	W Increased ROE	2009												
30	W 11.68 % ROE	2010												
31	W Increased ROE	2010												
32	W 11.68 % ROE	2011										2,640,253	9,537	73,000
33	W Increased ROE	2011										2,640,253	9,537	73,000
34	W 11.68 % ROE	2012	19,820,557	318,342	2,326,229	4,404,012	57,853	422,751	22,800,866	123,008	898,857	7,275,941	108,279	790,336
35	W Increased ROE	2012	19,820,557	318,342	2,326,229	4,404,012	57,853	422,751	22,800,866	123,008	898,857	7,275,941	108,279	790,336
36	W 11.68 % ROE	2013	18,294,505	443,163	2,984,887	6,291,725	151,180	1,025,313	45,385,800	1,083,543	7,389,162	9,926,683	192,972	1,305,797
37	W Increased ROE	2013	18,294,505	443,163	2,984,887	6,291,725	151,180	1,025,313	45,385,800	1,083,543	7,389,162	9,926,683	192,972	1,305,797

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201

1	New Plant Carrying Charge				
2	Fixed Charge Rate (FCR) if not a CIAC				
		Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciat	Net Plant Carrying Charge without Depreciat	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciat	14.61%
5	C		Line B less Line A	Line B less Line A	0.72%
6	FCR if a CIAC				
7	D	153	Net Plant Carrying Charge without Depreciation, R	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%
<p>The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years. Per FERC Order dated December 30, 2011 in Docket No. E Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012. For abandoned plant lines 12, 14, 15, and 16 will be from F for abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.</p>					
8					
9					

10	Details	230kV Lawrence Switching Station Upgrade (B1228)			Branchburg-Middlesex Switch Rack (B1155)			Susquehanna Roseland Breakers (B0489.5-B0489.15)			Susquehanna Roseland - 500KV (B0489.4)			
		Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
11	*Yes* if a project under PJM OATT Schedule 12, otherwise *No*	Schedule 12	(Yes or No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12	Useful life of the project	Life	(Yes or No)	42	42	42	42	42	42	42	42	42	42	42
13	*Yes* if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise *No*	CIAC	(Yes or No)	No	No	No	No	No	No	No	No	No	No	No
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)		0	0	0	0	125	125	125	125	125	125	125
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE		13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project		13.89%	13.89%	13.89%	13.89%	14.79%	14.79%	14.79%	14.79%	14.79%	14.79%	14.79%
17	Line 17 divided by line 12	Investment Annual Depreciation or Amort Exp		22,127,065	20,876,286	20,876,286	5,857,687	6,688,165	6,688,165	6,688,165	6,688,165	6,688,165	6,688,165	6,688,165
18	Months in service for depreciation expense from Attachment 6			526,835	497,054	497,054	139,469	159,242	159,242	159,242	159,242	159,242	159,242	159,242
19	Year placed in Service (0 if CWIP)			6.13	2.66	2.66	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
20				2013	2013	2013	2010	2011	2011	2011	2011	2011	2011	2011
21														
22	W 11.68 % ROE													
23	W Increased ROE													
24	W 11.68 % ROE													
25	W Increased ROE													
26	W 11.68 % ROE													
27	W Increased ROE													
28	W 11.68 % ROE													
29	W Increased ROE													
30	W 11.68 % ROE							2,662,585	7,802	70,915				
31	W Increased ROE							2,662,585	7,802	70,915				
32	W 11.68 % ROE							5,849,885	116,061	966,188				
33	W Increased ROE							5,849,885	116,061	1,014,845	7,844,331	111,778	952,449	
34	W 11.68 % ROE							5,733,823	139,469	1,000,541	7,628,074	184,491	1,331,330	
35	W Increased ROE							5,733,823	139,469	1,051,531	7,628,074	184,491	1,399,243	
36	W 11.68 % ROE							5,594,354	139,469	916,713	6,391,895	159,242	1,047,292	
37	W Increased ROE							5,594,354	139,469	967,047	6,391,895	159,242	1,104,801	

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2011

Page 7 of 10

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
	Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciat	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciat	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.92%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10	Details		Susquehanna Roseland > 500KV (B0489)			Burlington - Camden 230KV Conversion (B1156)			Mickleton-Gloucester-Camden(B1398-B1398.7)			North Central Reliability (West Orange Conversion (B1154)			Northeast Grid Reliability Project (B1304.1-B1304.4)		
	Schedule 12 (Yes or No)	CIAC (Yes or No)	Yes	42	Yes	42	Yes	42	Yes	42	Yes	42	Yes	42			
11	"No"		Yes	42	Yes	42	Yes	42	Yes	42	Yes	42	Yes	42			
12	Useful life of the project		Yes	42	Yes	42	Yes	42	Yes	42	Yes	42	Yes	42			
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"		No		No		No		No		No		No				
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)	125		0		0		0		0		25				
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE	13.89%		13.89%		13.89%		13.89%		13.89%		13.89%				
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	14.79%		13.89%		13.89%		13.89%		13.89%		14.07%				
17	Line 17 divided by line 12	Investment Annual Depreciation or Amort Exp	25,435,468		118,738,446		777,714		257,670,377		23,466,022		558,715				
18	Months in service for depreciation expense from Attachment 6		605,606		2,827,106		18,517		6,135,009		558,715		2,02				
19	Year placed in Service (0 if CWIP		13.00		13.00		1.00		13.00		2.02		2.02				
20			2012		2011		2013		2012		2013		2013				
21		Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue			
22	W 11.68 % ROE	2006															
23	W Increased ROE	2006															
24	W 11.68 % ROE	2007															
25	W Increased ROE	2007															
26	W 11.68 % ROE	2008															
27	W Increased ROE	2008															
28	W 11.68 % ROE	2009															
29	W Increased ROE	2009															
30	W 11.68 % ROE	2010															
31	W Increased ROE	2010															
32	W 11.68 % ROE	2011				19,902,939	147,204	1,150,144									
33	W Increased ROE	2011				19,902,939	147,204	1,150,144									
34	W 11.68 % ROE	2012	4,694,511	8,598	62,828	19,848,511	475,501	3,452,558	16,441,748	30,113	220,046						
35	W Increased ROE	2012	4,694,511	8,598	66,040	19,848,511	475,501	3,452,558	16,441,748	30,113	220,046						
36	W 11.68 % ROE	2013	25,426,870	605,606	4,138,257	118,115,741	2,827,106	19,237,368	777,714	1,424	9,736	257,640,264	6,135,009	41,929,935			
37	W Increased ROE	2013	25,426,870	605,606	4,367,027	118,115,741	2,827,106	19,237,368	777,714	1,424	9,736	257,640,264	6,135,009	41,929,935			
												23,466,022	86,647	592,253			
												23,466,022	86,647	598,801			

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201:

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1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
	Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciation	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10	Details	Susquehanna Roseland >= 500KV (B0489) CWIP		Susquehanna Roseland < 500KV (B0489.4) CWIP		North Central Reliability (West Orange Conversion) (B1154) CWIP		Mickleton-Gloucester-Camden(B1398-B1398.7) CWIP			
		Ending	Revenue	Ending	Revenue	Ending	Revenue	Ending	Revenue		
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes		Yes		Yes		Yes			
12	Useful life of the project	42		42		42		42			
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	No		No		No		No			
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	125		125		0		0			
15	Line 14 plus (line 5 times line 15)/100	11.68%		13.89%		13.89%		13.89%			
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	14.79%		14.79%		13.89%		13.89%			
17	Investment Annual Depreciation or Amort Exp	567,928,477		40,538,248		79,292,223		117,558,986			
18	Line 17 divided by line 12	13,522,107		965,196		1,887,910		2,799,023			
19	Months in service for depreciation expense from Attachment 6	9.30		12.42		25.26		6.31			
20	Year placed in Service (0 if CWIP)	2015		2014		2014		2015			
21		Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
22	W 11.68 % ROE	2006									
23	W Increased ROE	2006									
24	W 11.68 % ROE	2007									
25	W Increased ROE	2007									
26	W 11.68 % ROE	2008	8,927,082		819,421						
27	W Increased ROE	2008	8,927,082		858,682						
28	W 11.68 % ROE	2009	33,993,795		3,927,226	8,601,534		794,647			
29	W Increased ROE	2009	33,993,795		4,120,411	8,601,534		833,737			
30	W 11.68 % ROE	2010	83,961,998		10,780,919	10,121,290		1,719,499			
31	W Increased ROE	2010	83,961,998		11,355,769	10,121,290		1,811,185			
32	W 11.68 % ROE	2011	133,618,838		19,674,374	30,831,150		3,376,923	19,588,655		1,299,846
33	W Increased ROE	2011	133,618,838		20,775,227	30,831,150		3,565,874	19,588,655		1,648,851
34	W 11.68 % ROE	2012	264,235,891		27,190,938	38,077,851		5,359,127	139,052,337		10,137,161
35	W Increased ROE	2012	264,235,891		28,801,108	38,077,851		5,676,479	139,052,337		10,137,161
36	W 11.68 % ROE	2013	567,928,477		56,420,758	40,538,248		5,381,625	79,292,223		21,408,869
37	W Increased ROE	2013	567,928,477		60,074,507	40,538,248		5,730,133	79,292,223		21,408,869

Public Service Electric and Gas Company
 ATTACHMENT H-10A
 Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2011

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1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10	Details	Mickleton-Gloucester-Camden Breakers (B1398.15-B1398.19 CWIP)			Burlington - Camden 230kV Conversion (B1156) CWIP			Burlington - Camden 230kV Conversion (B1156.13-B1156.20) CWIP			Northeast Grid Reliability Project (B1304.1-B1304.4) (CWIP)				
		Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes	42	Yes	42	Yes	42	Yes	42	Yes	42	Yes	42
12	Useful life of the project	Life		42	42	42	42	42	42	42	42	42	42	42	42
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	CIAC	(Yes or No)	No		No		No		No		No		No	
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)		0	0	0	0	0	0	0	0	0	0	0	0
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE		13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project		13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%	13.89%
17	Investment	Annual Depreciation or Amort Exp		532,375	155,344,760	155,344,760	155,344,760	8,854,018	8,854,018	8,854,018	8,854,018	184,611,449	184,611,449	184,611,449	184,611,449
18	Line 17 divided by line 12			12.676	3,698,685	3,698,685	3,698,685	210,810	210,810	210,810	210,810	4,395,511	4,395,511	4,395,511	4,395,511
19	Months in service for depreciation expense from Attachment 6			13.00	13.75	13.75	13.75	13.48	13.48	13.48	13.48	9.38	9.38	9.38	9.38
20	Year placed in Service (0 if CWIP)			2015	2014	2014	2014	2014	2014	2014	2014	2015	2015	2015	2015
21															
22	W 11.68 % ROE														
23	W Increased ROE														
24	W 11.68 % ROE														
25	W Increased ROE														
26	W 11.68 % ROE														
27	W Increased ROE														
28	W 11.68 % ROE														
29	W Increased ROE														
30	W 11.68 % ROE														
31	W Increased ROE														
32	W 11.68 % ROE					22,089,378	1,874,440								
33	W Increased ROE					22,089,378	1,874,440								
34	W 11.68 % ROE			532,375	24,600	128,653,138	10,501,318	9,231,712	791,084	81,587,177	6,341,372	81,587,177	6,341,372	81,587,177	6,341,372
35	W Increased ROE			532,375	24,600	128,653,138	10,501,318	9,231,712	791,084	81,587,177	6,416,475	81,587,177	6,416,475	81,587,177	6,416,475
36	W 11.68 % ROE			532,375	73,965	155,344,760	22,819,788	8,854,018	1,275,855	184,611,449	18,512,179	184,611,449	18,512,179	184,611,449	18,512,179
37	W Increased ROE			532,375	73,965	155,344,760	22,819,788	8,854,018	1,275,855	184,611,449	18,751,945	184,611,449	18,751,945	184,611,449	18,751,945

Public Service Electric and Gas Company
 ATTACHMENT H-10A
 Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciat	13.89%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciat	14.61%
5	C		Line B less Line A	0.72%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.57%

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.92%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
 For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

	Details	Northeast Grid Reliability Project (B1304.5-B1304.21) (CWIP)		BRH Project (B0829-B0830) Abandoned		Total	Incentive Charged	Revenue Credit			
		Yes/No	Value	Yes/No	Value						
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes	Yes							
11	Useful life of the project	Life	42	1							
12	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, otherwise "No"	CIAC (Yes or No)	No	No							
13	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)	25	0							
14	Line 14 plus (line 5 times line 15)/100	11.68% ROE	13.89%	12.67%							
15	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	14.07%	12.67%							
16	Line 17 divided by line 12	Investment Annual Depreciation or Amort Exp	18,052,410	1,750,000							
17	Months in service for depreciation expense from Attachment 6		429,819	3,500,000							
18	Year placed in Service (0 if CWIP)		8.44	13.00							
19			2015	NA							
20											
21		Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Total	Incentive Charged	Revenue Credit
22	W 11.68 % ROE	2006							\$ 4,652,471	\$ 4,652,471	\$ 4,652,471
23	W Increased ROE	2006							\$ 4,652,471	\$ 4,652,471	\$ -
24	W 11.68 % ROE	2007							\$ 29,476,571	\$ 29,476,571	\$ 29,476,571
25	W Increased ROE	2007							\$ 29,476,571	\$ 29,476,571	\$ -
26	W 11.68 % ROE	2008							\$ 32,346,385	\$ 32,346,385	\$ 32,346,385
27	W Increased ROE	2008							\$ 32,346,385	\$ 32,346,385	\$ 39,261
28	W 11.68 % ROE	2009							\$ 51,356,608	\$ 51,356,608	\$ 51,356,608
29	W Increased ROE	2009							\$ 51,356,608	\$ 51,356,608	\$ 232,275
30	W 11.68 % ROE	2010							\$ 61,349,032	\$ 61,349,032	\$ 61,349,032
31	W Increased ROE	2010							\$ 61,349,032	\$ 61,349,032	\$ 666,536
32	W 11.68 % ROE	2011							\$ 62,015,568	\$ 62,015,568	\$ 78,438,322
33	W Increased ROE	2011							\$ 62,015,568	\$ 62,015,568	\$ -
34	W 11.68 % ROE	2012	5,537,185	462,613					\$ 79,823,709	\$ 79,823,709	\$ 1,385,386
35	W Increased ROE	2012	5,537,185	462,613					\$ 79,823,709	\$ 79,823,709	\$ 129,728,618
36	W 11.68 % ROE	2013	18,052,410	1,627,531		1,750,000	3,500,000	3,721,715	\$ 129,728,618	\$ 129,728,618	\$ 2,130,155
37	W Increased ROE	2013	18,052,410	1,648,610		1,750,000	3,500,000	3,721,715	\$ 131,858,773	\$ 131,858,773	\$ 4,606,265

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 8 - Depreciation Rates

<u>Plant Type</u>	<u>PSE&G</u>
Transmission	2.40
Distribution	
High Voltage Distribution	2.49
Meters	2.49
Line Transformers	2.49
All Other Distribution	2.49
General & Common	
Structures and Improvements	1.40
Office Furniture	5.00
Office Equipment	25.00
Computer Equipment	14.29
Personal Computers	33.33
Store Equipment	14.29
Tools, Shop, Garage and Other Tangible Equipment	14.29
Laboratory Equipment	20.00
Communications Equipment	10.00
Miscellaneous Equipment	14.29

ATTACHMENT B

Public Service Electric and Gas Company
Annual Report of Construction Work In Progress (CWIP) in Transmission Rate Base
Federal Energy Regulatory Commission Authorized Incentive Projects
(per section 2B of PSE&G's Attachment H-10B Formula Rate Implementation Protocols)

PJM Project #	RTEP Project	Actual Projects Cost thru Dec 2013	AFUDC Year 2009	AFUDC Year 2010	AFUDC Year 2011	AFUDC Year 2012	AFUDC Year 2013	2013 CWIP Revenue Requirement	Status	Projected In-Service Date
B0489	Build new 500 kV transmission facilities from Pennsylvania - New Jersey border at Bushkill to Roseland (500 kV and above elements of the project)	\$ 567,928,476	\$ 78,361					\$ 60,074,507	Under Construction	June 2015
B0489.4	Install two Roseland 500/230 kV transformers as part of the Susquehanna - Roseland 500 kV project (below 500 kV elements of the project)	\$ 40,538,248						\$ 5,730,133	Under Construction	April 2014
B1154	North Central Reliability (West Orange Project)	\$ 79,292,223		\$ 21,495	\$ 74,280			\$ 21,408,869	Under Construction	April 2014
B1398-B1398.7	Mickleton - Gloucester-Camden	\$ 117,558,986						\$ 7,924,475	Under Construction	June 2015
B1398.15-B1398.19	Mickleton - Gloucester-Camden	\$ 532,375						\$ 73,965	Under Construction	June 2015
B1156	Burlington - Camden Converter	\$ 155,344,760		\$ 32,642	\$ 130,975			\$ 22,819,788	Under Construction	April 2014
B1156.13-B1156.20	Burlington - Camden Converter	\$ 8,854,018						\$ 1,275,855	Under Construction	April 2014
B1304.1-B1304.4	Northeast Grid Reliability Project	\$ 184,611,449			\$ 32,527			\$ 18,751,945	Under Construction	June 2015
B1304.5-B1304.21	Northeast Grid Reliability Project	\$ 18,052,410						\$ 1,648,610	Under Construction	June 2015
		\$ 1,172,712,946	\$ 78,361	\$ 54,138	\$ 237,782	\$ -	\$ -	\$ 139,708,147		