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June 15, 2015

**VIA eFILING**

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”).<sup>1</sup> Section 1.b of the Protocols requires PSE&G to annually calculate the true-up of its formula rate on or before June 15<sup>th</sup> and cause it to be posted on the PJM website ([www.PJM.com](http://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 True-Up Adjustment pertains to PSE&G’s formula rates in effect for 2014. 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, 2015 for 2016 Rate Year.

PSE&G’s True-Up Adjustment filing includes three Attachments (A-C). Attachment A contains a recalculated Appendix A to Attachment H-10A that sets forth PSE&G’s Annual Transmission Revenue Requirement (“ATRR”) and Network Integration Transmission Service (“NITS”) rate, both found at page 4. Attachment B is a report on each transmission project listed in PSE&G’s formula rate for which the

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<sup>1</sup> 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FERC ¶ 61,303 (2008), and by *Public Service Electric and Gas Company*, Docket No. ER08-1233-001 (January 13, 2009) (unpublished letter order).

Commission has authorized PSE&G to include CWIP in transmission rate base, in accordance with section 2.b of the Protocols. Attachment C contains supporting documentation that is being provided consistent with the Commission Staff's Guidance on Formula Rate updates encouraging formula rate transparency.

Section 1.i(iii) of the Protocols requires an explanation of any material changes in PSE&G's accounting policies and practices from those in effect for the calendar year upon which the immediately- preceding Annual Update was based, as reported in Notes 3 and 4 of PSE&G's Securities and Exchange Commission Form 10-Q ("Material Accounting Changes"). There were no material changes in PSE&G's accounting policies and practices this calendar year.

Section 3 of the Protocols sets forth Annual Review Procedures that permit interested parties to review annual true-up filings. During the course of the review of PSE&G's 2013 True-Up Adjustment filing, it was determined that certain adjustments should be made in this current True-Up Adjustment to offset certain over-recoveries in the 2013 True-Up Adjustment filing. As a result, the following adjustments reducing revenue requirement are being made to this True-Up Adjustment filing:

1. In PSE&G's 2013 True-Up Adjustment filing and prior filings, PSE&G did not reduce its rate base for Asset Retirement Costs (ARC). These costs were included on Attachment 5 (Cost Support) on lines 6, 19, and 20. This True-Up Adjustment reduces the 2014 ATRR in an amount equal to the revenue recovered due to the inclusion of ARC costs in prior annual true-up filings (i.e., rate years 2008-2013). In order to offset this prior overstatement, the revenue requirement in this True-Up Adjustment has been decreased by \$3,867,301 (with interest). This adjustment is reflected as a reduction in in cell G69 of Attachment 6 of the True-Up Adjustment.
2. In PSE&G's 2013 Formula Rate filing, PSE&G did not include expenses of \$67,353 related to generation studies on line 16 of Attachment 3 (Revenue Credits) thereby resulting in an overstatement of revenue requirement. In order to offset this prior overstatement, the revenue requirement in this True-Up Adjustment has been decreased by \$70,940 (with interest). This adjustment is reflected as a reduction in cell G69 of Attachment 6 of the True-Up Adjustment.
3. In PSE&G's 2013 Formula Rate filing, PSE&G did not include expenses of \$7,500 related to transmission studies on line 16 of Attachment 3 (Revenue Credits) thereby resulting in an overstatement of revenue requirement. In order to offset this prior overstatement, the revenue requirement in this True-Up Adjustment has been decreased by \$7,899 (with interest). This adjustment is reflected as a reduction in cell G69 of Attachment 6 of the True-Up Adjustment.

The Honorable Kimberly D. Bose

June 15, 2015

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In addition, PSE&G determined that for the years 2010, 2011, and 2013, the True-Up Adjustment filings overstated the amount of Accumulated Depreciation for Communications Equipment (397) on line 35 on Attachment 5 (Cost Support). Correcting for this overstatement results in a revenue reduction of \$173,347 (with interest). This adjustment is reflected as a reduction in cell G69 of Attachment 6 of the True-Up Adjustment.

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](http://www.PJM.com).

Thank you for your attention to this informational filing. Please contact the undersigned should you have any questions.

Respectfully submitted,

*Hesser G. McBride, Jr.*

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# **ATTACHMENT A**

Public Service Electric and Gas Company ATTACHMENT H-10A			FERC Form 1 Page # or Instruction	12 Months Ended 12/31/2014
Formula Rate -- Appendix A		Notes		
Shaded cells are input cells				
Allocators				
<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense	(Note O)	Attachment 5	26,268,020
2	Total Wages Expense	(Note O)	Attachment 5	185,177,938
3	Less A&G Wages Expense	(Note O)	Attachment 5	6,543,065
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	178,634,873
5	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4)	<b>14.7049%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note B)	Attachment 5	12,756,610,286
7	Common Plant in Service - Electric		(Line 22)	131,784,186
8	Total Plant in Service		(Line 6 + 7)	12,888,394,473
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	2,831,427,726
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	2,109,097
11	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	23,722,807
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	26,122,488
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	2,883,382,118
14	Net Plant		(Line 8 - Line 13)	10,005,012,355
15	Transmission Gross Plant		(Line 31)	5,010,681,875
16	<b>Gross Plant Allocator</b>		(Line 15 / Line 8)	<b>38.8775%</b>
17	Transmission Net Plant		(Line 43)	4,342,685,831
18	<b>Net Plant Allocator</b>		(Line 17 / Line 14)	<b>43.4051%</b>
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
19	Transmission Plant In Service	(Note B)	Attachment 5	4,945,830,947
20	General	(Note B)	Attachment 5	216,428,412
21	Intangible - Electric	(Note B)	Attachment 5	1,757,125
22	Common Plant - Electric	(Note B)	Attachment 5	131,784,186
23	Total General, Intangible & Common Plant		(Line 20 + Line 21 + Line 22)	349,969,723
24	Less: General Plant Account 397 -- Communications	(Note B)	Attachment 5	27,595,163
25	Less: Common Plant Account 397 -- Communications	(Note B)	Attachment 5	2,389,017
26	General and Intangible Excluding Acct. 397		(Line 23 - Line 24 - Line 25)	319,985,544
27	Wage & Salary Allocator		(Line 5)	14.7049%
28	General and Intangible Plant Allocated to Transmission		(Line 26 * Line 27)	47,053,448
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	17,797,480
30	Total General and Intangible Functionalized to Transmission		(Line 28 + Line 29)	64,850,928
31	<b>Total Plant In Rate Base</b>		(Line 19 + Line 30)	<b>5,010,681,875</b>
<b>Accumulated Depreciation</b>				
32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	632,075,539
33	Accumulated General Depreciation	(Note B & J)	Attachment 5	122,194,129
34	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	49,845,295
35	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	20,228,217
36	Balance of Accumulated General Depreciation		(Line 33 + Line 34 - Line 35)	151,811,207
37	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	2,109,097
38	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 36 + 37)	153,920,304
39	Wage & Salary Allocator		(Line 5)	14.7049%
40	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 38 * Line 39)	22,633,776
41	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	13,286,729
42	<b>Total Accumulated Depreciation</b>		(Lines 32 + 40 + 41)	<b>667,996,044</b>
43	<b>Total Net Property, Plant &amp; Equipment</b>		(Line 31 - Line 42)	<b>4,342,685,831</b>

Public Service Electric and Gas Company ATTACHMENT H-10A			FERC Form 1 Page # or Instruction	12 Months Ended 12/31/2014
Formula Rate -- Appendix A		Notes		
Shaded cells are input cells				
Adjustment To Rate Base				
44	<b>Accumulated Deferred Income Taxes</b> ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	-1,100,782,716
45	<b>CWIP for Incentive Transmission Projects</b> CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	745,973,298
45a	<b>Abandoned Transmission Projects</b> Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	0
46	<b>Plant Held for Future Use</b>	(Note C & Q)	Attachment 5	7,111,604
47	<b>Prepayments</b> Prepayments	(Note A & Q)	Attachment 5	-522,382
48	<b>Materials and Supplies</b> Undistributed Stores Expense	(Note Q)	Attachment 5 (Line 5)	0
49	Wage & Salary Allocator			14.7049%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q))	Attachment 5	9,096,089
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	9,096,089
53	<b>Cash Working Capital</b> Operation & Maintenance Expense		(Line 80)	113,277,782
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	14,159,723
56	<b>Network Credits</b> Outstanding Network Credits	(Note N & Q))	Attachment 5	0
57	<b>Total Adjustment to Rate Base</b>		(Lines 44 + 45 + 45a + 46 + 47 + 52 + 55 - 56)	(324,964,384)
58	<b>Rate Base</b>		(Line 43 + Line 57)	4,017,721,447
Operations & Maintenance Expense				
59	<b>Transmission O&amp;M</b> Transmission O&M	(Note O)	Attachment 5	88,784,825
60	Plus Transmission Lease Payments	(Note O)	Attachment 5	0
61	<b>Transmission O&amp;M</b>		(Lines 59 + 60)	88,784,825
62	<b>Allocated Administrative &amp; General Expenses</b> Total A&G	(Note O)	Attachment 5	156,848,386
63	Plus: Fixed PBOP expense	(Note J)	Attachment 5	42,000,000
64	Less: Actual PBOP expense	(Note O)	Attachment 5	28,522,987
65	Less Property Insurance Account 924	(Note O)	Attachment 5	5,390,040
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	13,194,579
67	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	3,188,462
68	Less EPRI Dues	(Note D & O)	Attachment 5	0
69	<b>Administrative &amp; General Expenses</b>		Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	148,552,318
70	Wage & Salary Allocator		(Line 5)	14.7049%
71	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 69 * Line 70)	21,844,420
72	<b>Directly Assigned A&amp;G</b> Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	308,984
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)	308,984
75	Property Insurance Account 924		(Line 65)	5,390,040
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)	5,390,040
78	Net Plant Allocator		(Line 18)	43.4051%
79	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 77 * Line 78)	2,339,552
80	<b>Total Transmission O&amp;M</b>		(Lines 61 + 71 + 74 + 79)	113,277,782

Public Service Electric and Gas Company ATTACHMENT H-10A		Notes	FERC Form 1 Page # or Instruction	12 Months Ended 12/31/2014
Formula Rate -- Appendix A				
Shaded cells are input cells				
<b>Depreciation &amp; Amortization Expense</b>				
<b>Depreciation Expense</b>				
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	117,406,653
81a	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5	0
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	15,096,739
83	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	1,200,172
84	Balance of General Depreciation Expense		(Line 82 - Line 83)	13,896,567
85	Intangible Amortization	(Note A & O)	Attachment 5	6,228,864
86	Total		(Line 84 + Line 85)	20,125,431
87	Wage & Salary Allocator		(Line 5)	14.70%
88	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 86 * Line 87)	2,959,418
89	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	1,775,012
90	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>		(Line 88 + Line 89)	<b>4,734,430</b>
91	<b>Total Transmission Depreciation &amp; Amortization</b>		<b>(Lines 81 + 81a + 90)</b>	<b>122,141,083</b>
<b>Taxes Other than Income Taxes</b>				
92	Taxes Other than Income Taxes	(Note O)	Attachment 2	9,256,715
93	<b>Total Taxes Other than Income Taxes</b>		(Line 92)	<b>9,256,715</b>
<b>Return \ Capitalization Calculations</b>				
94	<b>Long Term Interest</b>		p117.62.c through 67.c	<b>252,018,266</b>
95	<b>Preferred Dividends</b>	enter positive	p118.29.d	<b>0</b>
<b>Common Stock</b>				
96	Proprietary Capital	(Note P)	Attachment 5	6,377,924,573
97	Less Accumulated Other Comprehensive Income Account 219	(Note P)	Attachment 5	1,408,022
98	Less Preferred Stock		(Line 106)	0
99	Less Account 216.1	(Note P)	Attachment 5	3,430,285
100	<b>Common Stock</b>		(Line 96 - 97 - 98 - 99)	<b>6,373,086,266</b>
<b>Capitalization</b>				
101	Long Term Debt	(Note P)	Attachment 5	5,939,268,873
102	Less Loss on Reacquired Debt	(Note P)	Attachment 5	77,696,491
103	Plus Gain on Reacquired Debt	(Note P)	Attachment 5	0
104	Less ADIT associated with Gain or Loss	(Note P)	Attachment 5	23,902,953
105	Total Long Term Debt		(Line 101 - 102 + 103 - 104 )	5,837,669,430
106	Preferred Stock	(Note P)	Attachment 5	0
107	Common Stock		(Line 100)	6,373,086,266
108	<b>Total Capitalization</b>		(Sum Lines 105 to 107)	<b>12,210,755,696</b>
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	47.81%
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	0.00%
111	Common %	Common Stock	(Line 107 / Line 108)	52.19%
112	Debt Cost	Total Long Term Debt	(Line 94 / Line 105)	0.0432
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)	0.0206
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	0.0000
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	0.0610
118	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 115 to 117)	<b>0.0816</b>
119	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 58 * Line 118)</b>	<b>327,845,108</b>

Public Service Electric and Gas Company ATTACHMENT H-10A		Notes	FERC Form 1 Page # or Instruction	12 Months Ended 12/31/2014
<b>Formula Rate -- Appendix A</b>				
Shaded cells are input cells				
<b>Composite Income Taxes</b>				
<b>Income Tax Rates</b>				
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%
<b>ITC Adjustment</b>				
125	Amortized Investment Tax Credit	enter negative	(Note O) Attachment 5	-1,135,991
126	1/(1-T)		1 / (1 - Line 123)	169.06%
127	Net Plant Allocation Factor		(Line 18)	43.41%
128	<b>ITC Adjustment Allocated to Transmission</b>		(Line 125 * Line 126 * Line 127)	<b>-833,606</b>
129	<b>Income Tax Component =</b>	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$	(Line 124 * Line 119 * (1 - (Line 115 / Line 118)))	<b>169,148,142</b>
130	<b>Total Income Taxes</b>		<b>(Line 128 + Line 129)</b>	<b>168,314,536</b>
<b>Revenue Requirement</b>				
<b>Summary</b>				
131	Net Property, Plant & Equipment		(Line 43)	4,342,685,831
132	Total Adjustment to Rate Base		(Line 57)	-324,964,384
133	<b>Rate Base</b>		(Line 58)	<b>4,017,721,447</b>
134	Total Transmission O&M		(Line 80)	113,277,782
135	Total Transmission Depreciation & Amortization		(Line 91)	122,141,083
136	Taxes Other than Income		(Line 93)	9,256,715
137	Investment Return		(Line 119)	327,845,108
138	Income Taxes		(Line 130)	168,314,536
139	<b>Gross Revenue Requirement</b>		<b>(Sum Lines 134 to 138)</b>	<b>740,835,224</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
140	Transmission Plant In Service		(Line 19)	4,945,830,947
141	Excluded Transmission Facilities	(Note B & M)	Attachment 5	0
142	Included Transmission Facilities		(Line 140 - Line 141)	4,945,830,947
143	Inclusion Ratio		(Line 142 / Line 140)	100.00%
144	Gross Revenue Requirement		(Line 139)	740,835,224
145	<b>Adjusted Gross Revenue Requirement</b>		(Line 143 * Line 144)	<b>740,835,224</b>
<b>Revenue Credits &amp; Interest on Network Credits</b>				
146	Revenue Credits	(Note O)	Attachment 3	25,528,360
147	Interest on Network Credits	(Note N & O)	Attachment 5	0
148	<b>Net Revenue Requirement</b>		<b>(Line 145 - Line 146 + Line 147)</b>	<b>715,306,864</b>
<b>Net Plant Carrying Charge</b>				
149	Gross Revenue Requirement		(Line 144)	740,835,224
150	Net Transmission Plant, CWIP and Abandoned Plant		(Line 19 - Line 32 + Line 45 + Line 45a)	5,059,728,706
151	Net Plant Carrying Charge		(Line 149 / Line 150)	14.6418%
152	Net Plant Carrying Charge without Depreciation		(Line 149 - Line 81) / Line 150	12.3214%
153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 149 - Line 81 - Line 119 - Line 130) / Line 15	2.5153%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
154	Gross Revenue Requirement Less Return and Taxes		(Line 144 - Line 137 - Line 138)	244,675,579
155	Increased Return and Taxes		Attachment 4	531,610,958
156	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 154 + Line 155)	776,286,537
157	Net Transmission Plant, CWIP and Abandoned Plant		(Line 19 - Line 32 + Line 45 + Line 45a)	5,059,728,706
158	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 156 / Line 157)	15.3425%
159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 156 - Line 81) / Line 157	13.0220%
160	<b>Net Revenue Requirement</b>		(Line 148)	<b>715,306,864</b>
161	True-up amount		Attachment 6	-516,813
162	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones		Attachment 7	6,845,883
163	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	0
164	<b>Net Zonal Revenue Requirement</b>		<b>(Line 160 + 161 + 162 + 163)</b>	<b>721,635,934</b>
<b>Network Zonal Service Rate</b>				
165	1 CP Peak	(Note L)	Attachment 5	10,414.4
166	Rate (\$/MW-Year)		(Line 164 / 165)	69,292
167	<b>Network Service Rate (\$/MW/Year)</b>		<b>(Line 166)</b>	<b>69,292</b>



Public Service Electric and Gas Company  
ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or  
Instruction

12 Months Ended  
12/31/2014

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 Transmission 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, 2014

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
ADIT-282	0	(2,543,202.001)	0		From Acct. 282 total, below
ADIT-283	0	(257,503.480)	0		From Acct. 283 total, below
ADIT-190	0	52,205,139	5,809,730		From Acct. 190 total, below
<b>Subtotal</b>	0	(2,748,500,341)	5,809,730		
Wages & Salary Allocator			14.7049%		
Net Plant Allocator		43.4051%			
End of Year ADIT	0	(1,192,989,380)	854,313	(1,192,135,067)	
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(164,297)	(1,005,406,454)	(3,859,613)	(1,009,430,365)	
Average Beginning and End of Year ADIT	(82,149)	(1,099,197,917)	(1,502,650)	(1,100,782,716)	Appendix A, Line 44

Page 1 of 3

Note: ADIT associated with Gain or Loss on Recquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 10  
(16,982,115) < 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
Federal Net Operating Loss		53,150,774			53,150,774		Federal Net Operating Loss
ADIT - Real Estate Taxes		(945,635)			(945,635)		Book estimate accrued and expensed, tax deduction when paid related to plant
FIN 47		223,825	223,825				Asset Retirement Obligation - Legal liability for environmental removal cost.
Vacation Pay		2,592,159				2,592,159	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function.
OPEB		157,699,092				157,699,092	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents		3,808,302				3,808,302	Book accrual of dividends on employee stock options affecting all function.
Deferred Compensation		330,371				330,371	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Unallowable PIP Accrua		(358,461)				(358,461)	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Bankruptcies \$ Acfc		115,363	115,363				Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Unrealized L/G Rabbi Trust		(562,642)				(562,642)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensator
Federal Taxes Deferred		11,166,995			11,166,995		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement		7,712,117			7,712,117		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
<b>Subtotal - p234</b>		<b>234,932,262</b>	<b>339,189</b>		<b>71,084,252</b>	<b>163,508,822</b>	
Less FASB 109 Above if not separately removed		18,879,112			18,879,112		
Less FASB 106 Above if not separately removed		157,699,092				157,699,092	
<b>Total</b>		<b>58,354,058</b>	<b>339,189</b>		<b>52,205,139</b>	<b>5,809,730</b>	

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, 2014

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
ADIT-282	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Depreciation - Liberalized Depreciation	(2,485,817.878)			(2,485,817.877.63)		Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all functions
Cost of Removal	(57,384.123)			(57,384.123)		Book estimate accrued and expensed, tax deduction when paid. Retail related - Component of Liberalized Depreciation
Accounting for Income Taxes	(243,035.648)			(243,035.648)		FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
<b>Subtotal - p275</b>	<b>(2,786,237.649)</b>			<b>(2,786,237.649)</b>		
Less FASB 109 Above if not separately removed	(243,035.648)			(243,035.648)		
Less FASB 106 Above if not separately removed						
<b>Total</b>	<b>(2,543,202.001)</b>			<b>(2,543,202.001)</b>		

Instructions for Account 282:

- 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, 2014

A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	
Securitization Regulatory Asset	1,022,247,426	1,022,247,426				Generation Related (Securitization of Stranded Costs)
Securitization - Federal	(968,676,613)	(968,676,613)				Generation Related (Securitization of Stranded Costs)
Securitization - State	(161,907,377)	(161,907,377)				Generation Related (Securitization of Stranded Costs)
Environmental Cleanup Costs	(24,412,903)	(24,412,903)				Book estimate accrued and expensed, tax deduction when paid - Manufactured Gas Plant
New Jersey Corporation Business Tax	(293,553,367)	(53,032,002)		(240,521,365)		New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	115,317,595	115,317,595				New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Fuel Cost Adjustment	(1,913,316)	(1,913,316)				Book deferral of Underrecovered Fuel Costs - Retail Related
Accelerated Activity Plan	(113,677,936)	(113,677,936)				Demand Side management and Associated Programs - Retail Related
Loss on Reacquired Debt	(16,982,115)			(16,982,115)		Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction	(161,702,087)	(161,702,087)				Associated with Pension Liability not in rates
Public Utility Tax Assessment	(1,781,312)	(1,781,312)				BPU and Rate Payer Advocate Assessment
Sales Tax Reserve	1,122,289	1,122,289				Sales tax audit reserve
Miscellaneous	(1,270,089)	(1,270,089)				Miscellaneous Tax Adjustments
Deferred Gain	(53,280,535)	(53,280,535)				Deferred gain resulted from 2000 deregulation step up basis
Accounting for Income Taxes (FAS109) - Federa	(1,618,471)			(1,618,471)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requirement	(174,214,043)			(174,214,043)		FASB 109 - gross-up
<b>Subtotal - p277</b>	<b>(836,302,853)</b>	<b>(402,966,859)</b>		<b>(433,335,994)</b>		
Less FASB 109 Above if not separately removed	(175,832,514)			(175,832,514)		
Less FASB 106 Above if not separately removed						
<b>Total</b>	<b>(660,470,339)</b>	<b>(402,966,859)</b>		<b>(257,503,480)</b>		

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

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
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			14.7049%		
Net Plant Allocator		43.4051%			
End of Year ADIT	(164,297)	(1,005,406,454)	(3,859,613)	(1,009,430,365)	

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 related
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	177,208,156	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



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 Recquired 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 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 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 UCLJA 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
iPower (Deferred Project Costs)		(375,312)				(375,312)	Software used for customer billing
<b>Subtotal - p277</b>		<b>(1,130,469,016)</b>	<b>(490,460,106)</b>	<b>(1,781,312)</b>	<b>(603,997,608)</b>	<b>(34,229,991)</b>	
<b>Less FASB 109 Above if not separately removed</b>		<b>(267,147,878)</b>			<b>(267,147,878)</b>		
<b>Less FASB 106 Above if not separately removed</b>							
<b>Total</b>		<b>(863,321,139)</b>	<b>(490,460,106)</b>	<b>(1,781,312)</b>	<b>(336,849,730)</b>	<b>(34,229,991)</b>	

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

**Public Service Electric and Gas Company**  
**ATTACHMENT H-10A**  
**Attachment 2 - Taxes Other Than Income Worksheet - December 31, 2014**

<b>Other Taxes</b>	<b>Page 263</b>	<b>Allocator</b>	<b>Allocated</b>
	<b>Col (i)</b>		<b>Amount</b>
<b>Plant Related</b>			
1 Real Estate	19,305,804		
2 <b>Total Plant Related</b>	19,305,804	N/A	7,219,338
<b>Labor Related</b>			
		<b>Wages &amp; Salary Allocator</b>	
3 FICA	12,767,438		
4 Federal Unemployment Tax	72,348		
5 New Jersey Unemployment Tax	644,264		
6 New Jersey Workforce Development	371,067		
7			
8 <b>Total Labor Related</b>	13,855,117	14.7049%	2,037,376
<b>Other Included</b>			
		<b>Net Plant Allocator</b>	
9			
10			
11			
12			
13 <b>Total Other Included</b>	0	43.4051%	0
14 <b>Total Included (Lines 8 + 14 + 19)</b>	33,160,921		9,256,715
<b>Currently Excluded</b>			
15 Corporate Business Tax			
16 TEFA	(15,566)		
17 Use & Sales Tax	321,437		
18 Local Franchise Tax			
19 PA Corporate Income Tax			
20 Municipal Utility			
21 Public Utility Fund			
22 <b>Subtotal, Excluded</b>	305,871		
23 <b>Total, Included and Excluded (Line 20 + Line 28)</b>	33,466,792		
24 <b>Total Other Taxes from p114.14.g - Actual</b>	33,466,792		
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, 2014**

<b>Accounts 450 &amp; 451</b>		
1 Late Payment Penalties Allocated to Transmission		0
<b>Account 454 - Rent from Electric Property</b>		
2 Rent from Electric Property - Transmission Related (Note 2)		655,116
<b>Account 456 - Other Electric Revenues</b>		
3 Transmission for Others		0
4 Schedule 1A		4,788,571
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		10,025,463
7 Professional Services (Note 2)		8,820
8 Revenues from Directly Assigned Transmission Facility Charges (Note 1)		9,201,868
9 Rent or Attachment Fees associated with Transmission Facilities (Note 2)		4,450,040
10 Gross Revenue Credits	(Sum Lines 1-9)	<u>29,129,877</u>
11 Less line 18	- line 18	<u>(3,601,517)</u>
12 Total Revenue Credits	line 10 + line 11	<u>25,528,360</u>
13 Revenues associated with lines 2, 7, and 9 (Note 2)		5,113,976
14 Income Taxes associated with revenues in line 13		2,089,059
15 One half margin (line 13 - line 14)/2		1,512,458
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		1,512,458
18 Line 13 less line 17		3,601,517

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	531,610,958
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

		Appendix A Line or Source Reference	
1	<b>Rate Base</b>	(Line 43 + Line 57)	4,017,721,447
2	<b>Long Term Interest</b>	p117.62.c through 67.c	252,018,266
3	<b>Preferred Dividends</b>	enter positive p118.29.d	0
	<b>Common Stock</b>		
4	Proprietary Capital	Attachment 5	6,377,924,573
5	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,408,022
6	Less Preferred Stock	(Line 106)	0
7	Less Account 216.1	Attachment 5	3,430,285
8	<b>Common Stock</b>	(Line 96 - 97 - 98 - 99)	6,373,086,266
	<b>Capitalization</b>		
9	Long Term Debt	Attachment 5	5,939,268,873
10	Less Loss on Reacquired Debt	Attachment 5	77,696,491
11	Plus Gain on Reacquired Debt	Attachment 5	0
12	Less ADIT associated with Gain or Loss	Attachment 5	23,902,953
13	<b>Total Long Term Debt</b>	(Line 101 - 102 + 103 - 104 )	5,837,669,430
14	Preferred Stock	Attachment 5	0
15	<b>Common Stock</b>	(Line 100)	6,373,086,266
16	<b>Total Capitalization</b>	(Sum Lines 105 to 107)	12,210,755,696
17	Debt %	Total Long Term Debt (Line 105 / Line 108)	47.8%
18	Preferred %	Preferred Stock (Line 106 / Line 108)	0.0%
19	Common %	Common Stock (Line 107 / Line 108)	52.2%
20	Debt Cost	Total Long Term Debt (Line 94 / Line 105)	0.0432
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)	0.0206
24	Weighted Cost of Preferred	Preferred Stock (Line 110 * Line 113)	0.0000
25	Weighted Cost of Common	Common Stock (Line 111 * Line 114)	0.0662
26	<b>Rate of Return on Rate Base ( ROR )</b>	<b>(Sum Lines 115 to 117)</b>	<b>0.0868</b>
27	<b>Investment Return = Rate Base * Rate of Return</b>	<b>(Line 58 * Line 118)</b>	<b>348,814,560</b>

**Composite Income Taxes**

	<b>Income Tax Rates</b>		
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%
	<b>ITC Adjustment</b>		
37	Amortized Investment Tax Credit	enter negative Attachment 5	-1,135,991
38	1/(1-T)	1 / (1 - Line 123)	169%
39	Net Plant Allocation Factor	(Line 18)	43.4051%
40	<b>ITC Adjustment Allocated to Transmission</b>	(Line 125 * Line 126 * Line 127)	<b>-833,606</b>
41	<b>Income Tax Component =</b>	$CIT=(T/(1-T)) * Investment Return * (1-(WCLTD/R)) =$	183,630,004
42	<b>Total Income Taxes</b>		<b>182,796,398</b>

Electric / Non-electric Cost Support				Previous Year	Current Year - 2014												Non-electric		
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Portion	
<b>Plant Allocation Factors</b>																			
6	Electric Plant in Service (Excludes Asset Retirement Costs - ARC	(Note B)	p207.104g	11,744,165,071	11,793,106,252	11,906,832,768	11,983,814,708	12,520,769,282	12,687,520,085	12,878,797,942	13,106,896,061	13,171,189,658	13,277,782,435	13,406,039,435	13,535,671,658	13,823,348,368	12,756,610,286		
7	Common Plant in Service - Electric	(Note B)	p356	138,107,062	138,620,972	133,162,494	132,159,646	130,747,245	131,943,356	128,894,199	128,058,827	127,991,740	130,654,857	129,982,691	130,355,021	132,616,314	131,794,186		
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29c	2,882,303,604	2,803,540,640	2,815,933,147	2,811,305,893	2,803,017,321	2,807,704,634	2,818,135,986	2,819,889,514	2,791,321,767	2,790,668,644	2,844,362,834	2,854,992,811	2,965,383,642	2,831,427,726		
10	Accumulated Intangible Amortization	(Note B)	p200.21c	1,839,938	1,894,745	1,948,647	2,002,549	2,056,452	2,110,354	2,164,256	2,184,281	2,204,306	2,224,331	2,244,356	2,264,381	2,279,658	2,109,097		
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356	25,369,304	21,869,065	23,588,111	23,693,323	24,072,179	24,102,372	23,796,875	23,941,147	23,561,860	23,696,649	23,539,119	23,657,913	23,708,576	23,722,807		
12	Accumulated Common Amortization - Electric	(Note B)	p356	23,204,809	18,433,667	24,211,643	24,815,898	25,373,111	26,006,263	26,545,966	27,089,941	27,633,957	28,185,275	29,397,458	29,049,416	29,844,939	26,122,488		
<b>Plant In Service</b>																			
19	Transmission Plant in Service ( Excludes Asset Retirement Costs - ARC	(Note B)	p207.58.g	4,026,909,338	4,074,509,135	4,173,717,884	4,228,714,856	4,745,498,060	4,894,637,954	5,069,593,115	5,293,192,979	5,354,840,846	5,457,406,207	5,518,146,362	5,623,484,358	5,834,961,217	4,945,830,947		
20	General ( Excludes Asset Retirement Costs - ARC	(Note B)	p207.99.g	212,873,690	203,504,444	205,203,384	205,717,541	208,770,907	210,857,519	219,212,672	218,230,885	216,427,378	217,657,958	224,820,777	229,690,133	240,602,065	216,428,412		
21	Intangible - Electric	(Note B)	p205.5.g	1,553,468	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	1,757,125		
22	Common Plant in Service - Electric	(Note B)	p356	138,107,062	138,620,972	133,162,494	132,159,646	130,747,245	131,943,356	128,894,199	128,058,827	127,991,740	130,654,857	129,982,691	130,355,021	132,616,314	131,794,186		
24	General Plant Account 397 - Communications	(Note B)	p207.94.g	23,329,020	29,006,729	29,006,729	29,006,729	28,749,315	28,785,539	28,785,539	25,915,523	25,915,523	25,972,257	25,913,851	26,170,333	26,180,025	27,595,165		
25	Common Plant Account 397 - Communications	(Note B)	p356	5,584,536	5,584,536	963,189	963,189	963,189	972,223	1,070,789	1,298,488	1,496,450	2,787,093	2,941,938	3,435,868	2,389,017			
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records	17,755,244	17,755,244	17,755,244	17,755,244	17,755,500	17,755,500	17,755,500	17,755,500	17,755,500	17,756,127	17,757,951	17,996,105	18,058,583	17,797,480		
<b>Accumulated Depreciation</b>																			
32	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c	670,071,538	656,394,975	657,917,647	642,436,279	628,186,685	626,392,662	632,622,219	637,426,774	610,755,673	613,966,211	610,826,315	612,391,328	617,593,695	632,075,539		
33	Accumulated General Depreciation	(Note B & J)	p219.28.b	125,049,283	117,577,803	118,483,034	119,540,562	120,462,939	121,948,394	124,070,902	122,803,217	121,571,307	122,031,070	123,299,915	125,002,089	126,683,127	122,194,129		
34	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	p356	48,574,713	40,102,733	47,799,755	48,509,221	49,445,290	50,108,635	50,342,841	51,031,088	51,195,816	51,881,924	52,396,576	52,707,330	53,553,515	49,845,295		
35	Accumulated General Depreciation Associated with Acct. 397	(Note B & J)	Company Records	24,075,209	24,073,253	20,439,837	20,680,156	20,670,739	20,918,108	21,166,982	18,533,441	18,030,271	18,263,878	18,492,211	18,699,260	18,933,397	20,228,217		
41	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records	12,400,977	12,548,501	12,696,025	12,843,549	12,991,080	13,138,618	13,286,156	13,433,695	13,581,233	13,728,961	13,876,887	14,025,812	14,175,990	13,286,729		

Wages & Salary																			End of Year
Line #s	Descriptions	Notes	Page #'s & Instructions																Average
2	Total Wage Expense	(Note A)	p354.28b																185,177,938
3	Total A&G Wages Expense	(Note A)	p354.27b																6,543,065
1	Transmission Wages		p354.21b																26,268,020

Transmission / Non-transmission Cost Support																Beginning Year Balance	End of Year	Average		
Line #s	Descriptions	Notes	Page #'s & Instructions													Balance	Balance			
Plant Held for Future Use (Including Land)				(Note C & Q)	p214.47.d													3,111,405	15,473,126	9,292,266
46	Transmission Only															930,744	13,292,465	7,111,604		

Prepayments																Previous Year	Electric Beginning Year Balance	Electric End of Year Balance	Average Balance	Wage & Salary Allocator	To Line 47
Line #s	Descriptions	Notes	Page #'s & Instructions																		
47	Prepayments	(Note A & Q)	p111.57c													24,102,164	(5,241,242)	(1,863,641)	(3,552,442)	14.705%	(522,382)

Materials and Supplies																Beginning Year Balance	End of Year	Average
Line #s	Descriptions	Notes	Page #'s & Instructions													Balance	Balance	
Materials and Supplies																		
48	Undistributed Stores Exp	(Note Q)	p227.16.b,c													0	0	-
51	Transmission Materials & Supplies	(Note N & Q)	p227.8.b,c													8,538,089	9,654,089	9,096,089

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

O&M Expense																			End of Year
Line #s	Descriptions	Notes	Page #'s & Instructions																Average
59	Transmission O&M	(Note O)	p.321.112.b																88,784,825
60	Transmission Lease Payments		p321.96.b																-

Property Insurance Expenses																			End of Year
Line #s	Descriptions	Notes	Page #'s & Instructions																Average
65	Property Insurance Account 924	(Note O)	p323.185b																5,390,040

Adjustments to A & G Expense

Line #	Descriptions	Notes	Page #'s & Instructions	End of Year
62	Total A&G Expenses		p323.197b	156,848,386
63	Fixed PBOP expense	(Note J)	Company Records	42,000,000
64	Actual PBOP expense	(Note O)	Company Records	28,522,987

Regulatory Expense Related to Transmission Cost Support

Line #	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related
<b>Allocated General &amp; Common Expenses</b>					
66	Regulatory Commission Exp Account 928	(Note E & O)	p323.189b	13,194,579	0
<b>Directly Assigned A&amp;G</b>					
72	Regulatory Commission Exp Account 928	(Note G & O)	p351.11-13h	308,984	308,984

General & Common Expenses

Line #	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 #	Descriptions	Notes	Page #'s & Instructions	End of Year	Safety Related	Non-safety Related
<b>Directly Assigned A&amp;G</b>						
73	General Advertising Exp Account 930.1	(Note K & O)	p323.191b	3,188,462	0	3,188,462

Education and Out Reach Cost Support

Line #	Descriptions	Notes	Page #'s & Instructions	End of Year	Education & Outreach	Other
<b>Directly Assigned A&amp;G</b>						
76	General Advertising Exp Account 930.1	(Note K & O)	p323.191b	3,188,462	0	3,188,462

Depreciation Expense

Line #	Descriptions	Notes	Page #'s & Instructions	End of Year
<b>Depreciation Expense</b>				
81	Depreciation-Transmission	(Note J & O)	p336.7.f	117,406,653
82	Depreciation-General & Common	(Note J & O)	p336.10&11.f	15,096,739
83	Depreciation-General Expense Associated with Acct. 397	(Note J & O)	Company Records	1,200,172
85	Depreciation-Intangible	(Note A & O)	p336.1.f	6,228,864
89	Transmission Depreciation Expense for Acct. 397	(Note J & O)	Company Records	1,775,012

Direct Assignment of Transmission Real Estate Taxes

Line #	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related	Non-Transmission
92	Real Estate Taxes - Directly Assigned to Transmissior		p263.33	19,305,804	7,219,338	12,086,466

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 elect

Return \ Capitalization

Line #	Descriptions	Notes	Page #'s & Instructions	2013 End of Year	2014 End of Year	Average
96	Proprietary Capital	(Note P)	p112.16.c,d	5,920,315,656	6,835,533,489	6,377,924,573
97	Accumulated Other Comprehensive Income Account 216	(Note P)	p112.15.c,d	1,083,198	1,732,845	1,408,022
99	Account 216.1	(Note P)	p119.53.c&d	3,537,410	3,323,160	3,430,285
101	Long Term Debt	(Note P)	p112.18.c,d thru 23.c,d	5,566,162,652	6,312,375,094	5,939,268,873
102	Loss on Reacquired Debt	(Note P)	p111.81.c,d	81,363,908	74,029,072	77,696,491
103	Gain on Reacquired Debt	(Note P)	p113.61.c,d	0	0	0
104	ADIT associated with Gain or Loss on Reacquired Deb	(Note P)	p277.3.k (footnote)	30,823,791	16,982,115	23,902,953
106	Preferred Stock	(Note P)	p112.3.c,d	0	0	0

MultiState Workpaper

Line #	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3
<b>Income Tax Rates</b>						
121	SIT=State Income Tax Rate or Composi	(Note I)		NJ	9.00%	

Amortized Investment Tax Credit

Line #	Descriptions	Notes	Page #'s & Instructions	End of Year
125	Amortized Investment Tax Credit	(Note O)	p266.8.f	1,135,991

Excluded Transmission Facilities

Line #	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 #	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 #	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 #	Descriptions	Notes	Page #'s & Instructions	1 CP Peak
165	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	10,414.4

Abandoned Transmission Projects

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

**Public Service Electric and Gas Company  
ATTACHMENT H-10A  
Attachment 6 - True-up Adjustment for Network Integration Transmission Service - December 31, 201**

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.<sup>2</sup>
- (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
October	2014	TO calculates the Interest to include in the 2013 True-Up Adjustment
October	2014	TO populates the formula with Year 2015 estimated data and 2013 True-Up Adjustment
June	2015	TO populates the formula with Year 2014 actual data and calculates the 2014 True-Up Adjustment Before Interest

<sup>1</sup> 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.

<sup>2</sup> 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.	717,516,447
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	736,263,946
C	Difference (A-B)	-18,747,499
D	Future Value Factor $(1+i)^{24}$	1.00000
E	True-up Adjustment (C*D)	-18,747,499

<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

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, 2014

Estimated Additions - 2014																					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	
Other Projects PIS (Monthly additions)	Bergen Substation Transformer (B1082) (monthly additions)	Branchburg-Middlesex Switch Rack (B1155) (monthly additions)	Aldene-Springfield Rd. Conversion (B1399) (monthly additions)	Replace Salem 500 kV breakers (B1410-B1415) (monthly additions)		Susquehanna Roseland Breakers (B0489.5-B0489.15) (monthly additions)	Susquehanna Roseland <500kV (B0489.4) (monthly additions)	Susquehanna Roseland >= 500kV (B0489) (monthly additions)	Burlington - Camden 230kV Conversion (B1156) (monthly additions)	North Central Reliability (West Orange Conversion) (B1154) (monthly additions)	Northeast Grid Reliability Project (B1304.1-B1304.4) (monthly additions)	Susquehanna Roseland >= 500kV (B0489) (monthly additions)	Susquehanna Roseland < 500kV (B0489.4) (monthly additions)	North Central Reliability (West Orange Conversion) (B1154) (monthly additions)	Mickleton-Glooucester-Camden Breakers (B1398.7-B1398.19) (monthly additions)	Mickleton-Glooucester-Camden Breakers (B1398.15-B1398.19) (monthly additions)	Burlington - Camden 230kV Conversion (B1156.13-B1156.20) (monthly additions)	Burlington - Camden 230kV Conversion (B1156.20) (monthly additions)	Northeast Grid Reliability Project (B1304.1-B1304.4) (monthly additions)	Northeast Grid Reliability Project (B1304.5-B1304.21) (monthly additions)	
	(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	CWIP	
Dec		3,244,304		8,274,710		5,857,687	6,688,165	19,381,705	202,317,885	256,386,259	207,294	540,529,976	39,745,158	64,035,593	116,279,185	532,375	64,317,324	4,452,526	224,794,172	25,009,286	
Jan	(2,350,446)								4,306,698			13,301,000		3,391,333	4,214,000		917,465		17,462,664	2,636,095	
Feb	6,669,603							1,520,000	3,198,569			16,319,000		5,400,388	4,316,000		2,795,121		19,636,913	3,236,350	
Mar	25,825,717			2,300,000				917,000	2,483,175			34,809,000		4,909,444	11,133,000		2,727,496		26,544,246	4,146,793	
Apr	12,961,033							83,065,000	55,665,637			68,963,000		4,416,499	11,000,000		(50,600,120)	(582,899)	31,079,748	5,045,414	
May	14,591,143							25,757,800				14,444,000		3,327,555	14,300,000		(20,157,266)	(2,265,160)	91,146,591	5,056,756	
Jun	67,884,434	20,690,000	48,338,514	40,000,000			39,745,158	363,281,842	7,779,185	92,016,181		(350,927,842)	(39,745,158)	(66,582,772)	16,000,000			(1,603,467)	29,291,480	4,755,110	
Jul	5,045,187								5,022,826	2,945,560		7,557,000		7,557,000	16,430,000				25,754,608	4,180,943	
Aug	(1,313,002)							8,896,910	2,454,722			5,398,000			15,370,000				25,733,074	4,183,941	
Sep	2,977,445							5,991,226	1,963,778			3,840,000			13,300,000				21,704,433	3,523,447	
Oct	16,815,558							6,697,843	1,472,833			5,304,000			15,993,000				21,595,973	3,499,346	
Nov	19,621,408			2,300,000				1,121,715	981,899			3,775,000			10,332,000				20,777,000	3,372,922	
Dec	233,803,827			31,808,913				1,154,000	5,714,634	490,944		4,179,000			7,610,000				19,077,284	3,215,845	
<b>Total</b>	<b>402,431,909</b>	<b>20,690,000</b>	<b>51,582,818</b>	<b>71,806,913</b>	<b>12,874,710</b>		<b>5,857,687</b>	<b>46,433,323</b>	<b>469,319,548</b>	<b>342,954,101</b>	<b>358,714,165</b>	<b>207,294</b>	<b>230,165,134</b>	<b>-</b>	<b>0</b>	<b>256,279,185</b>	<b>532,375</b>	<b>0</b>	<b>(0)</b>	<b>514,640,389</b>	<b>72,062,243</b>

Estimated Transmission Enhancement Charges (Before True-Up) - 2014																					
Total Projects	Branchburg (B0130)	Kitany (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 (B0772.2)	Reconductor Hudson - South Waterfront (B0813)	Reconductor South Mahwah J-3410 Circuit (B1017)	Reconductor South Mahwah K-3411 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)	Saddle Brook - Athena Upgrade Cable (B0472)	Branchburg-Somerville-Flagtown-Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0666)	New Essex-Kesamy 138 kV circuit and bus tie (B0914)	Salem 500 kV breakers (B1410-B1415)	230kV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)
336,951,020	1,448,333	62,334	7,988,026	2,030,471	3,802,359	2,416,953	2,971,706	55,479	2,344,713	4,537	1,213,589	4,706,516	2,833,646	5,138,004	1,044,529	88,324	385,897	(1,054,070)	269,444	2,896,357	-

Public Service Electric and Gas Company  
ATTACHMENT H-10A  
Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2014

Actual Additions - 2014																						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	
Other Projects PIS (Monthly additions)	Aldene-Springfield Rd. Conversion (B1399) (monthly additions)	Upgrade Camden-Richmond 230kV Circuit (B1690) (monthly additions)	Replace Selem 500 kV breakers (B1410, B1415) (monthly additions)			Susquehanna Roseland Breakers (B0489.5-B0489.15) (monthly additions)	Susquehanna Roseland -500kV (B0489.4) (monthly additions)	Susquehanna Roseland => 500kV (B0489) (monthly additions)	Burlington - Camden 230kV Conversion (B1156) (monthly additions)	Mickleton-Gloucester-Camden (B1398-B1398.7) (monthly additions)	North Central Reliability (West Orange Conversion) (B1154) (monthly additions)	North East Grid Reliability Project (B1304.1-B1304.4) (monthly additions)	Susquehanna Roseland - 500kV (B0489.4) (monthly additions)	Susquehanna Roseland => 500kV (B0489) (monthly additions)	North Central Reliability (West Orange Conversion) (B1154) (monthly additions)	Mickleton-Gloucester-Camden (B1398-B1398.7) (monthly additions)	Mickleton-Gloucester-Camden Breakers (B1398.15-B1398.19) (monthly additions)	Burlington - Camden 230kV Conversion (B1156.20) (monthly additions)	Burlington - Camden 230kV Conversion (B1156.20) (monthly additions)	North East Grid Reliability Project (B1304.1-B1304.4) (monthly additions)	North East Grid Reliability Project (B1304.5-B1304.21) (monthly additions)	
	(in service)	(in service)	(in service)			(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	
			10,044,499			5,857,687	6,988,165	118,738,446	777,714	257,670,377	23,466,022	40,538,248	567,928,477	70,292,223	117,558,986	532,375	155,344,760	8,854,018	184,611,449	18,052,410	18,052,410	
Jan	11,807,203		5,004					31,254,883	2,882,453	1,608,741	41,503	7,787,245	1,671,281	2,198,452		(23,921,104)		14,619,399	2,908,074			
Feb	23,980,696		18,902					70,337,198	284,308	340,895	3,883,578	403,162	11,489	(60,408,253)	784,872	7,075,196		4,498,800	24,507,953	1,031,567		
Mar	24,811,985		2,641					5,364,860	22,831,153	148,755	1,699,334	138,211	21,617	3,752,949	3,883,921	6,573,101		(17,429,236)	(885,402)	23,148,977	2,751,917	
Apr	42,748,437		1,378					33,850,083	334,938,665	92,319,092	4,951,577	7,421,178	582,782	(40,571,354)	(314,973,781)	(2,306,957)	6,799,134		(84,278,162)	(4,427,004)	25,675,748	2,131,034
May	47,088,139		2,169,486					5,274,799	4,821,149	327,538	86,960,191	2,998,592	21,242,049	183,337,342	12,617,206	5,193,712		23,523,300	2,175,375			
Jun	40,815,129	33,670,640	403,105					13,340,775	11,654,098	17,955,971	1,892,482	80,173,999	(7,564,792)	31,989	(28,414,756)	445,229		(76,338,710)	7,295,140			
Jul	21,463,071	(414,415)	163,578					197,415,283	2,397,070	(199,253)	2,574,004	210,524	(190,610,523)	(31,969)	16,518,187			1,166,652	14,858,303	787,635		
Aug	(31,541,835)	340,721	26,281					5,070,399	35,858,012	51,554,744	270,308	69,237	1,170,984	(37,428,001)		(31,841,897)		(3,541,612)	29,684,467	2,134,385		
Sep	9,062,130	364,185	4,538					3,333,096	1,102,298	1,855,542	339,861	85,702,703	229,738	11,288,619		(645,982)			(42,210,254)	2,156,117		
Oct	10,496,153	247,021	6,184,094					3,244,204	4,420,191	1,294,619	591,817	34,257,719	(1,005,340)	19,335,578		728,463			14,208,948	(6,408,248)		
Nov	22,421,927	32,765,523	985,586					2,821,006	10,406,400	7,113,356	1,016,308	25,082,773	1,313,760	2,030,428		(11,118,963)			(332,322)	(3,131,109)		
Dec	166,560,042	(1,431,587)	220,103					991,642	507,696	253,274	910,445	40,803,626	(361,536)			(130,283)			(21,626,208)	4,375,421		
<b>Total</b>	<b>389,693,079</b>	<b>68,465,611</b>	<b>7,388,782</b>	<b>15,756,660</b>			<b>5,857,687</b>	<b>40,538,248</b>	<b>667,577,204</b>	<b>336,775,187</b>	<b>83,698,221</b>	<b>366,838,606</b>	<b>274,199,972</b>	<b>0</b>	<b>34,481,067</b>	<b>0</b>	<b>160,260,925</b>	<b>532,375</b>	<b>0</b>	<b>211,553,988</b>	<b>33,293,621</b>	

Actual Transmission Enhancement Charges - 2014																					
Total Projects	Branchburg (B0130)	Kitany (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 K-3411 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)	Saddle Brook - Athens Upgrade Cable (B0472)	Branchburg-Somerville-Flagtown Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV circuit and bus ties (B0814)	Salem 500 kV breakers (B1410-B1415)	230kV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)
349,823,024	2,555,172	1,034,441	11,097,629	2,812,043	3,563,358	3,454,841	2,099,276	918,263	2,817,996	3,609	1,263,663	2,874,636	2,983,683	11,437,086	2,049,664	2,650,353	913,777	6,607,679	1,755,636	3,209,866	-

Reconciliation by Project (without interest)																					
Total Projects	Branchburg (B0130)	Kitany (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 K-3411 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)	Saddle Brook - Athens Upgrade Cable (B0472)	Branchburg-Somerville-Flagtown Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV circuit and bus ties (B0814)	Salem 500 kV breakers (B1410-B1415)	230kV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)
12,872,004	706,819	281,907	3,109,603	781,172	(239,002)	1,037,886	(872,430)	362,344	473,282	(928)	50,074	784,120	150,037	6,299,082	1,005,135	2,551,429	527,890	7,661,669	1,486,192	313,505	-



Public Service Electric and Gas Company  
ATTACHMENT H-10A  
Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2014

(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	
Other Projects P&S (monthly balances)	Bergen Substation Transformer (B1082)	Branchburg-Middlesex Switch Rack (B1155)	Aldene-Springfield Rd. Conversion (B1399)	Replace Salem 500 kV breakers (B1410-B1415)		Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Susquehanna Roseland => 500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	North Central Reliability (West Orange Conversion) (B1154)	North East Grid Reliability Project (B1304.1-B1304.4)	Susquehanna Roseland => 500KV (B0489)	Susquehanna Roseland < 500KV (B0489.4)	North Central Reliability (West Orange Conversion) (B1154)	Mickleton-Gloucester-Camden Breakers (B1398.1-B1398.7)	Mickleton-Gloucester-Camden Breakers (B1398.15-B1398.19)	Burlington - Camden 230KV Conversion (B1156)	Burlington - Camden 230KV Conversion (B1156.20)	North East Grid Reliability Project (B1304.1-B1304.4)	North East 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	CWIP	
Dec		3,244,304		8,274,770		5,857,687	6,888,166	19,381,706	202,317,985	256,386,259	207,294	540,529,976	39,745,158	64,038,553	116,279,185	532,375	64,317,324	4,452,526	224,794,172	25,009,285	
Jan	(2,350,446)	3,244,304		8,274,770		5,857,687	6,888,166	19,381,706	206,624,693	256,386,259	207,293.86	553,830,976	39,745,158	69,329,896	120,493,165	532,375	65,234,789	4,452,526	242,276,836	27,241,380	
Feb	6,569,603	3,244,304		8,274,770		5,857,687	6,888,166	20,901,706	209,823,252	256,386,259	207,293.86	570,149,976	39,745,158	75,327,274	124,811,185	532,375	68,029,970	4,452,526	252,212,750	31,083,730	
Mar	25,825,717	3,244,304		10,574,770		5,857,687	6,888,166	21,818,706	212,306,426	256,386,259	207,293.86	604,958,976	39,745,158	80,236,718	135,944,185	532,375	70,757,406	4,452,526	287,756,996	35,230,523	
Apr	12,961,633	3,244,304		10,574,770		5,857,687	6,888,166	104,883,706	267,972,064	256,386,259	207,293.86	536,595,976	39,745,158	84,855,211	146,944,185	532,375	20,157,286	3,869,627	318,936,744	40,275,937	
May	14,591,143	3,244,304		10,574,770		5,857,687	6,888,166	104,383,706	293,729,864	256,386,259	207,293.86	551,039,976	39,745,158	95,562,172	151,244,185	532,375		1,603,467	349,386,335	45,332,689	
Jun	67,884,434	20,690,000	51,582,818	40,000,000	10,574,770	5,857,687	46,433,323	468,165,548	301,509,048	348,404,440	207,293.86	200,112,134			177,244,185	532,375			379,277,816	50,087,799	
Jul	5,045,187	20,690,000	51,582,818	40,000,000	10,574,770	5,857,687	46,433,323	468,165,548	306,531,874	351,350,000	207,293.86	207,669,134			193,674,185	532,375			405,032,424	54,269,742	
Aug	(1,313,022)	20,690,000	51,582,818	40,000,000	10,574,770	5,857,687	46,433,323	468,165,548	313,429,884	353,804,722	207,293.86	213,067,134			209,044,185	532,375			430,805,498	58,452,652	
Sep	2,977,445	20,690,000	51,582,818	40,000,000	10,574,770	5,857,687	46,433,323	468,165,548	319,419,909	355,768,499	207,293.86	216,907,134			222,344,185	532,375			452,509,931	61,976,129	
Oct	16,815,558	20,690,000	51,582,818	40,000,000	10,574,770	5,857,687	46,433,323	468,165,548	326,117,752	357,241,332	207,293.86	222,211,134			238,337,185	532,375			474,065,905	65,475,476	
Nov	19,621,408	20,690,000	51,582,818	40,000,000	12,874,770	5,857,687	46,433,323	468,165,548	333,239,467	358,273,221	207,293.86	225,986,134			248,869,185	532,375			494,643,105	68,848,398	
Dec	233,903,827	20,690,000	51,582,818	71,806,913	12,874,770	5,857,687	46,433,323	469,319,548	342,954,101	358,714,165	207,293.86	230,165,134			256,279,185	532,375			514,640,389	72,062,243	
<b>Total</b>	<b>402,431,909</b>	<b>144,830,000</b>	<b>380,545,548</b>	<b>311,806,913</b>	<b>135,171,234</b>		<b>76,149,931</b>	<b>385,162,246</b>	<b>3,659,564,076</b>	<b>3,635,975,109</b>	<b>4,021,823,932</b>	<b>2,694,820</b>	<b>4,873,223,796</b>	<b>238,470,348</b>	<b>482,764,420</b>	<b>2,351,308,402</b>	<b>6,920,875</b>	<b>288,496,714</b>	<b>23,283,199</b>	<b>4,837,038,901</b>	<b>635,951,013</b>
Average 13 Month Balance	30,956,301	11,140,769	29,272,734	23,985,147	10,397,787		5,857,687	28,089,404	274,581,852	279,690,393	309,371,072	207,294									
Average 13 Month in service	1.72	7.00	7.38	4.34	10.50		13.00	7.86	7.61	10.60	11.21	13.00	21.17	13.00	13.00	9.17	13.00	13.00	13.00	9.40	8.83
13 Month Average CWIP to Appendix A, line 45													374,863,369	18,343,919	35,597,263	180,869,877	532,375	22,192,055	1,791,015	372,079,915	48,919,309

Estimated Transmission Enhancement Charges (Before True-Up) - 2014

Bergen Substation Transformer (B1082)	Branchburg-Middlesex Switch Rack (B1155)	Aldene-Springfield Rd. Conversion (B1399)	Upgrade Camden-Richmond 230KV Circuit (B1590)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Susquehanna Roseland => 500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	North Central Reliability (West Orange Conversion) (B1154)	North East Grid Reliability Project (B1304.1-B1304.4)	Mickleton-Gloucester-Camden (B1398.7)	Susquehanna Roseland => 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability (West Orange Conversion) (B1154) CWIP	Mickleton-Gloucester-Camden (B1398.7) CWIP	Mickleton-Gloucester-Camden Breakers (B1398.15-B1398.19) CWIP	Burlington - Camden 230KV Conversion (B1156) CWIP	Burlington - Camden 230KV Conversion (B1156.20) CWIP	North East Grid Reliability Project (B1304.1-B1304.4) CWIP	North East Grid Reliability Project (B1304.5-B1304.21) CWIP	Convert the Bergen - Marion 138 kV path to double circuit 345 kV and associated substation upgrades (B2436.10) CWIP	Convert the Marion - Bayonne 138 kV and any associated substation upgrades (B2436.21) CWIP
1,706,913	4,484,969	3,874,841	-	4,110,333	44,590,183	41,976,475	47,631,362	34,130	-	49,978,703	6,894,897	6,094,407	22,856,563	95,162	1,889,285	1,776,600	53,665,114	6,511,709	-	-	

Public Service Electric and Gas Company  
ATTACHMENT H-10A  
Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2014

(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	
Convert the Bergen - Marion 138 kV path to double circuit 345 kV and associated substation upgrades (B2436.10) (monthly additions)	Convert the Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.21) (monthly additions)	Convert the Marion - Bayonne "C" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.22) (monthly additions)	Construct a new Bayway - Bayonne 345 kV circuit and any associated substation upgrades (B2436.33) (monthly additions)	Construct a new North Ave - Bayonne 345 kV circuit and any associated substation upgrades (B2436.34) (monthly additions)	Construct a new North Ave - Airport 345 kV circuit and any associated substation upgrades (B2436.50) (monthly additions)	Relocate the overhead portion of North Ave - Linden "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.60) (monthly additions)	Construct a new Airport - Bayway 345 kV circuit and any associated substation upgrades (B2436.70) (monthly additions)	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.81) (monthly additions)	Convert the Bayway - Linden "W" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.83) (monthly additions)	Convert the Bayway - Linden "M" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.84) (monthly additions)	Convert the Bayway - Linden "V" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.85) (monthly additions)	Relocate Farragut - Hudson "B" and "C" 345 kV circuits to Marion 345 kV and any associated substation upgrades (B2436.90) (monthly additions)	Relocate the Hudson 2 generation to inject into the 345 kV at Marion and any associated substation upgrades (B2436.91) (monthly additions)	New Bergen 345/230 kV transformer and any associated substation upgrades (B2437.10) (monthly additions)	New Bergen 345/138 kV transformer #1 and any associated substation upgrades (B2437.11) (monthly additions)	New Bayway 345/138 kV transformer #1 and any associated substation upgrades (B2437.20) (monthly additions)	New Bayway 345/138 kV transformer #2 and any associated substation upgrades (B2437.21) (monthly additions)	New Linden 345/230 kV transformer and any associated substation upgrades (B2437.30) (monthly additions)	New Bayonne 345/69 kV transformer and any associated substation upgrades (B2437.33) (monthly additions)	
CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP
400,643	203,098	186,472	299,716	266,311	415,709	166,846	264,583	107,989	107,989	119,434	119,434	299,221	132,528	65,167	65,167	27,884	27,884	84,113	30,285	
132,169	27,587	28,120	32,367	30,220	12,514	7,923	16,295	11,484	11,484	13,963	13,963	35,418	19,350	38,778	38,775	1,929	1,929	3,983	2,735	
3,216,116	133,156	136,253	182,777	162,802	(64,532)	36,621	136,945	43,522	43,522	39,575	39,575	120,071	103,160	2,841,477	2,841,477	8,541	8,541	17,477	12,932	
560,392	254,385	252,449	79,934	31,191	28,359	7,736	33,655	12,317	12,317	11,890	11,890	293,159	246,213	207,748	207,748	2,225	2,225	4,655	3,432	
2,143,138	280,030	243,393	327,952	340,199	175,045	72,340	435,095	204,462	204,462	199,310	199,310	232,008	189,425	548,907	548,907	28,601	28,601	75,782	31,246	
1,358,625	318,722	308,868	489,858	271,289	107,769	61,074	178,799	91,590	91,590	76,033	76,033	313,090	267,434	399,422	399,422	418,618	19,542	19,474	49,535	24,315
734,936	213,902	206,433	224,542	191,769	74,968	45,477	116,341	61,878	61,878	59,696	59,696	197,851	175,659	256,474	256,474	331,521	15,647	15,884	70,142	16,386
952,594	176,652	181,077	477,165	182,680	69,074	36,320	168,328	64,054	64,054	49,396	49,396	170,778	153,120	441,265	441,265	549,410	19,240	19,613	29,394	12,130
9,496,612	1,589,541	1,531,032	2,114,342	1,476,460	838,906	433,918	1,370,003	597,317	597,317	569,297	569,297	1,581,597	1,286,903	4,799,334	4,799,334	5,002,105	123,509	124,951	337,481	133,460

Actual Transmission Enhancement Charges - 2014

Bergen Substation Transformer (B1082)	Branchburg - Middlesex Switch Rack (B1155)	Aldene-Springfield Rd. Conversion (B1399)	Upgrade Camden - Richmond 230kV Circuit (B1590)	Susquehanna Roseland Breakers (B0489.5)	Susquehanna Roseland -500KV (B0489.4)	Susquehanna Roseland =500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability Project (B1304.1)	Mickleton-Glooucester-Camden (B1398.7)	Susquehanna Roseland => 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability (West Orange Conversion) (B1154) CWIP	Mickleton-Glooucester-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	Northeast Grid Reliability Project (B1304.5-B1304.21) CWIP	Convert the Bergen - Marion 138 kV circuit to double circuit 345 kV and any associated substation upgrades (B2436.10) CWIP	Convert the Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.21) CWIP	
-	8,878,852	3,438,903	234,595	465,098	4,647,913	66,426,879	37,392,933	47,135,528	14,884,013	5,279,191	31,002,624	1,646,580	3,895,715	16,099,844	65,596	7,020,285	461,651	29,152,116	3,752,145	391,383	61,526

Reconciliation by Project (without interest)

Bergen Substation Transformer (B1082)	Branchburg - Middlesex Switch Rack (B1155)	Aldene-Springfield Rd. Conversion (B1399)	Upgrade Camden - Richmond 230kV Circuit (B1590)	Susquehanna Roseland Breakers (B0489.5)	Susquehanna Roseland -500KV (B0489.4)	Susquehanna Roseland =500KV (B0489)	Burlington - Camden 230KV Conversion (B1156)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability Project (B1304.1)	Mickleton-Glooucester-Camden (B1398.7)	Susquehanna Roseland => 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability (West Orange Conversion) (B1154) CWIP	Mickleton-Glooucester-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	Northeast Grid Reliability Project (B1304.5-B1304.21) CWIP	Convert the Bergen - Marion 138 kV circuit to double circuit 345 kV and any associated substation upgrades (B2436.10) CWIP	Convert the Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.21) CWIP	
(1,706,913)	4,393,883	(235,937)	234,595	(465,098)	537,530	21,836,726	(4,583,542)	(495,834)	14,851,862	5,279,191	(18,976,076)	(5,248,317)	(2,188,602)	(6,756,619)	(23,566)	6,909,571	(615,050)	(26,513,038)	(3,159,564)	391,383	61,526



	(AO)	(AR)	(AS)	(AT)	(AU)	(AV)	(AW)	(AX)	(AY)	(AZ)	(BA)	(BB)	(BC)	(BD)	(BE)	(BF)	(BG)	(BH)
		Aldene-Springfield Rd Conversion (B1399)	Upgrade Camden-Richmond 230kV Circuit (B1590)	Replace Salem 500 kV breakers (B1410-B1415)			Susquehanna Roseland Breakers (B0489.5-B0489.4)	Susquehanna Roseland <500kV (B0489.4)	Susquehanna Roseland >= 500kV (B0489)	Burlington-Camden 230kV Conversion (B1156)	Mickleton-Gloucestor-Camden (B1398.7-B1398.7)	North Central Reliability (West Orange Conversion) (B1154)	Northeast Grid Reliability (B1304.1-B1304.4)	Susquehanna Roseland < 500kV (B0489.4)	Susquehanna Roseland >= 500kV (B0489)	North Central Reliability (West Orange Conversion) (B1154)	Mickleton-Gloucestor-Camden (B1398.7-B1398.7)	Mickleton-Gloucestor-Camden Breakers (B1398.15-B1398.19)
		(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
Dec				10,044,499			5,857,687	6,888,165	25,435,468	118,738,446	777,714	257,670,377	23,466,022	40,538,248	567,928,477	79,292,223	117,558,886	532,375
Jan	11,807,203			10,049,504			5,857,687	6,888,165	25,435,468	149,993,330	3,680,176	259,279,118	23,527,525	40,538,248	575,715,722	80,963,504	119,757,438	532,375
Feb	23,960,696			10,068,456			5,857,687	6,888,165	85,772,065	150,251,638	3,501,764	263,162,696	23,910,767	40,549,737	515,307,469	81,758,377	126,532,624	532,375
Mar	24,811,985			10,071,047			5,857,687	6,888,165	101,137,505	173,085,791	4,120,801	264,662,031	24,048,918	40,571,354	525,040,418	85,644,300	133,405,725	532,375
Apr	42,748,437			10,072,425			5,857,687	40,538,248	436,076,190	265,407,883	9,101,427	272,283,209	24,601,710		210,066,637	83,337,342	140,204,859	532,375
May	47,088,139			12,241,912			5,857,687	40,538,248	441,350,989	270,229,032	9,428,965	359,243,400	27,390,302		231,308,686	152,822,065	132,375	532,375
Jun	40,615,129	33,670,640		12,945,017			5,857,687	40,538,248	454,701,784	292,063,530	22,014,939	391,138,653	67,473,891		223,743,894	31,969	123,407,307	532,375
Jul	21,463,071	33,256,225		12,808,595			5,857,687	40,538,248	652,116,047	284,480,600	21,816,686	363,709,857	87,584,416		33,133,371	139,925,484	532,375	532,375
Aug	(31,541,835)	33,286,948		12,834,876			5,857,687	40,538,248	657,186,446	320,338,612	173,370,429	363,980,164	87,753,653		34,304,355	102,497,494	532,375	532,375
Sep	9,062,130	33,381,131		12,835,513			5,857,687	40,538,248	660,520,382	321,440,910	79,326,071	364,320,025	114,456,366		34,534,154	113,754,172	532,375	532,375
Oct	10,486,153	34,208,151	6,184,094	12,843,649			5,857,687	40,538,248	663,764,556	325,861,102	76,320,891	364,911,843	208,714,075		33,528,813	133,090,750	532,375	532,375
Nov	22,421,927	66,973,676	7,169,679	15,568,766			5,857,687	40,538,248	666,885,562	336,267,502	83,434,247	365,928,150	233,786,847		34,842,594	135,130,178	532,375	532,375
Dec	165,560,042	68,495,611	7,399,762	15,736,660			5,857,687	40,538,248	667,572,204	336,775,187	85,368,696	366,986,696	214,089,672		34,481,067	160,290,225	532,375	532,375
Total	389,693,077	304,072,379	20,743,555	157,844,869			76,149,931	391,596,691	5,547,659,236	33,346,563	466,799,674	4,227,325,329	1,300,914,393	162,197,587	3,053,935,655	411,027,715	1,698,667,616	6,920,875
Average 13 Month Balance		23,390,183	1,595,658	12,141,913			5,857,687	30,122,838	426,743,018	256,535,582	35,907,667	325,178,871	100,070,338					
Average 13 Month in service		4.45	2.81	10.02			13.00	9.66	8.31	9.90	5.58	11.52	4.74	13.00	88.57	13.00	10.60	13.00
Average CWIP to Appendix A, line 45														12,476,737	234,918,127	31,617,517	130,666,694	532,375

Actual Transmission Enhancement Charges - 2014																		
Convert the Marion - Bayonne "C" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.22) CWIP	Construct a new Bayonne - Bayonne 345 kV circuit and any associated substation upgrades (B2436.33) CWIP	Construct a new North Ave - Bayonne 345 kV circuit and any associated substation upgrades (B2436.34) CWIP	Construct a new North Ave - Airport 345 kV circuit and any associated substation upgrades (B2436.50) CWIP	Relocate the underground portion of North Ave - Linden "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.60) CWIP	Construct a new Airport - Bayway 345 kV circuit and any associated substation upgrades (B2436.70) CWIP	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to 345 kV, and any associated substation upgrades (B2436.81) CWIP	Convert the Bayway - Linden "W" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.83) (CWIP)	Convert the Bayway - Linden "M" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.84) (CWIP)	Convert the Bayway - Linden "M" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.85) (CWIP)	Relocate Farragut - Hudson "B" and "C" 345 kV circuits to Marion 345 kV and any associated substation upgrades (B2436.90) (CWIP)	Relocate the Hudson 2 generation to inject into the 345 kV at Marion and any associated substation upgrades (B2436.91) (CWIP)	New Bergen 345/230 kV transformer and any associated substation upgrades (B2437.10) (CWIP)	New Bergen 345/138 kV transformer #1 and any associated substation upgrades (B2437.11) (CWIP)	New Bayway 345/138 kV transformer #1 and any associated substation upgrades (B2437.20) (CWIP)	New Bayway 345/138 kV transformer #2 and any associated substation upgrades (B2437.21) (CWIP)	New Linden 345/230 kV transformer and any associated substation upgrades (B2437.30) (CWIP)	New Bayonne 345/69 kV transformer and any associated substation upgrades (B2437.33) (CWIP)	BRH Project (B0829-B0830) Abandoned
58,653	74,197	58,912	41,991	21,259	56,093	24,145	24,145	24,114	24,114	63,898	48,434	220,160	223,171	4,946	4,952	13,854	5,677	-

Reconciliation by Project (without interest)																		
Convert the Marion - Bayonne "C" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.22) CWIP	Construct a new Bayonne - Bayonne 345 kV circuit and any associated substation upgrades (B2436.33) CWIP	Construct a new North Ave - Bayonne 345 kV circuit and any associated substation upgrades (B2436.34) CWIP	Construct a new North Ave - Airport 345 kV circuit and any associated substation upgrades (B2436.50) CWIP	Relocate the underground portion of North Ave - Linden "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.60) CWIP	Construct a new Airport - Bayway 345 kV circuit and any associated substation upgrades (B2436.70) CWIP	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to 345 kV, and any associated substation upgrades (B2436.81) CWIP	Convert the Bayway - Linden "W" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.83) (CWIP)	Convert the Bayway - Linden "M" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.84) (CWIP)	Convert the Bayway - Linden "M" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.85) (CWIP)	Relocate Farragut - Hudson "B" and "C" 345 kV circuits to Marion 345 kV and any associated substation upgrades (B2436.90) (CWIP)	Relocate the Hudson 2 generation to inject into the 345 kV at Marion and any associated substation upgrades (B2436.91) (CWIP)	New Bergen 345/230 kV transformer and any associated substation upgrades (B2437.10) (CWIP)	New Bergen 345/138 kV transformer #1 and any associated substation upgrades (B2437.11) (CWIP)	New Bayway 345/138 kV transformer #1 and any associated substation upgrades (B2437.20) (CWIP)	New Bayway 345/138 kV transformer #2 and any associated substation upgrades (B2437.21) (CWIP)	New Linden 345/230 kV transformer and any associated substation upgrades (B2437.30) (CWIP)	New Bayonne 345/69 kV transformer and any associated substation upgrades (B2437.33) (CWIP)	BRH Project (B0829-B0830) Abandoned
58,653	74,197	58,912	41,991	21,259	56,093	24,145	24,145	24,114	24,114	63,898	48,434	220,160	223,171	4,946	4,952	13,854	5,677	-



(BI)	(BJ)	(BK)	(BL)	(BM)	(BN)	(BO)	(BP)	(BQ)	(BR)	(BS)	(BT)	(BU)	(BV)	(BW)	(BX)	(BY)	(BZ)	(CA)	(CB)	(CC)	(CD)	(CE)	(CF)
Burlington - Camden 230kV Conversion (B1156)	Burlington - Camden 230kV Conversion (B1156.1- B1156.20)	Northeast Grid Reliability Project (B1304.1- B1304.4)	Northeast Grid Reliability Project (B1304.5- B1304.21)	Convert the Bergen - Marion 138 kV path to double circuit 345 kV and associated substation upgrades (B2436.10)	Convert the Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.21)	Convert the Marion - Bayonne "C" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.22)	Construct a new Bayonne 345 kV circuit and any associated substation upgrades (B2436.33)	Construct a new North Ave - Airport 345 kV circuit and any associated substation upgrades (B2436.34)	Construct a new North Ave - Airport 345 kV circuit and any associated substation upgrades (B2436.50)	Relocate the underground portion of North Ave - Linden "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.60)	Construct a new Airport Bayway 345 kV circuit and any associated substation upgrades (B2436.70)	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.81)	Convert the Bayway - Linden "Z" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.83)	Convert the Bayway - Linden "W" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.84)	Convert the Bayway - Linden "M" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.85)	Relocate Farragut - Hudson "B" and "C" 345 kV circuits to Marion 345 kV and any associated substation upgrades (B2436.90)	Relocate the Hudson 2 345 kV at Marion and any associated substation upgrades (B2436.91)	New Bergen 345/230 kV transformer and any associated substation upgrades (B2437.10)	New Bergen 345/138 kV transformer #1 and any associated substation upgrades (B2437.11)	New Bayway 345/138 kV transformer #1 and any associated substation upgrades (B2437.20)	New Bayway 345/138 kV transformer #2 and any associated substation upgrades (B2437.21)	New Linden 345/230 kV transformer and any associated substation upgrades (B2437.30)	New Bayonne 345/69 kV transformer and any associated substation upgrades (B2437.33)
CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP
195,344,760	8,854,018	184,611,449	18,052,410																				
131,423,656	8,854,018	199,230,848	20,960,485																				
137,912,456	8,854,018	223,736,901	21,992,051																				
120,463,220	7,968,616	246,887,777	24,773,969																				
36,205,066	3,541,612	272,563,525	26,905,002																				
41,398,771	3,541,612	296,086,825	29,080,377	400,643	203,098	186,472	299,716	266,311	415,709	166,846	264,583	107,999	107,999	119,434	119,434	289,221	132,628	65,167	65,167	27,894	27,894	84,113	30,285
41,844,000	3,541,612	217,250,054	36,379,417	532,812	230,885	212,592	332,063	296,531	428,222	174,769	280,859	119,474	119,474	133,397	133,397	294,638	151,878	103,942	103,942	29,713	29,713	88,106	33,020
43,010,652	3,541,612	232,108,357	37,167,052	3,748,928	363,841	338,846	514,860	459,333	363,690	210,390	417,814	162,996	162,996	172,972	172,972	414,710	255,038	2,945,420	2,945,420	38,254	38,254	105,583	45,952
11,168,795	261,792,824	39,301,437	4,309,320	618,226	591,295	594,794	490,524	392,048	218,127	451,469	175,312	175,312	184,862	184,862	667,868	501,251	3,153,167	3,153,167	40,479	40,479	110,238	49,383	
10,522,793	219,592,570	41,457,555	6,452,458	978,256	834,854	922,736	830,723	697,094	290,446	896,535	379,735	379,735	394,172	394,172	899,877	690,690	3,702,075	3,702,075	69,080	69,080	180,000	80,629	
11,249,277	233,791,518	32,049,309	7,609,083	1,198,977	1,143,522	1,412,614	1,102,011	674,963	351,521	1,065,334	471,385	471,385	460,205	460,205	1,212,968	958,114	4,101,497	4,121,166	89,622	88,554	238,535	104,944	
130,283	233,459,197	28,918,201	8,544,018	1,410,879	1,349,955	1,637,157	1,293,780	749,831	396,998	1,181,675	533,263	533,263	519,901	519,901	1,410,819	1,133,783	4,357,970	4,452,687	104,269	104,438	308,677	121,330	
	211,553,988	33,293,621	9,496,612	1,589,541	1,531,032	2,114,242	1,476,460	938,956	433,915	1,370,000	597,817	597,817	569,297	569,297	1,581,567	1,286,903	4,799,334	5,092,105	123,509	124,051	337,691	133,460	
740,693,691	48,697,118	3,032,657,732	390,330,886	41,293,874	6,491,503	6,188,368	7,828,323	6,215,674	4,430,362	2,243,016	5,918,281	2,547,532	2,547,532	2,544,241	2,544,241	6,741,697	5,110,174	23,228,573	23,546,203	521,810	522,453	1,461,734	599,002
13.00	13.00	14.34	11.72	4.35	4.08	4.04	3.70	4.21	5.28	5.17	4.32	4.26	4.26	4.47	4.47	4.26	3.97	4.84	4.71	4.22	4.21	4.33	4.49
56,976,438	3,745,932	233,281,364	30,025,453	3,176,452	499,346	476,028	602,179	478,129	340,797	172,540	455,252	195,964	195,964	195,711	195,711	518,592	393,090	1,786,813	1,811,246	40,139	40,189	112,441	46,077

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

Page 1 of 16

1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
	Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%

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	Branchburg (B0130)			Kittatinny (B0134)			Essex Aldene (B0145)			New Freedom Trans.(B0411)		
			Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization
10	"Yes" if a project under PJM QATT 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			
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			
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE	12.32%			12.32%			12.32%		12.32%			
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	12.32%			12.32%			12.32%		12.32%			
17	Line 17 divided by line 12 Months in service for depreciator expense from Attachment 6	Investment	20,680,597			8,069,022			86,565,629		22,188,863			
18	Line 17 divided by line 12 Months in service for depreciator expense from Attachment 6	Annual Depreciation or Amort Exp	492,395			192,120			2,061,086		528,306			
19	Year placed in Service (0 if CWIP)		2006			2007			2007		2007			
21	W 11.68 % ROE	Invest Yr	2006	20,680,597	492,395	4,652,471								
22	W Increased ROE	2006	20,680,597	492,395	4,652,471									
23	W 11.68 % 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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36	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
37	W 11.68 % ROE	2014	16,741,436	492,395	2,555,172	6,836,255	192,120	1,034,441	73,340,324	2,061,086	11,097,629	18,534,745	528,306	2,812,043
38	W Increased ROE	2014	16,741,436	492,395	2,555,172	6,836,255	192,120	1,034,441	73,340,324	2,061,086	11,097,629	18,534,745	528,306	2,812,043

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

1	New Plant Carrying Charge			Page 2 of 16
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%
8	<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. 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.</p>			
9				

10	Details	New Freedom Loop (B0498)			Metuchen Transformer (B0161)			Branchburg-Flagtown-Somerville (B0169)			
		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes			Yes			Yes		
12	Useful life of the project	Life	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		
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		
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE	12.32%			12.32%			12.32%		
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	12.32%			12.32%			12.32%		
17	Investment	Investment	27,005,248			25,799,055			15,731,554		
18	Annual Depreciation or Amort Exp	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	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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
38	W 11.68 % ROE	2014	23,701,687	642,982	3,563,358	23,054,049	614,263	3,454,841	13,997,743	374,561	2,099,276
39	W Increased ROE	2014	23,701,687	642,982	3,563,358	23,054,049	614,263	3,454,841	13,997,743	374,561	2,099,276



Public Service Electric and Gas Company  
ATTACHMENT H-10A  
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2014

1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
3		Formula Line		
4	A	152	Net Plant Carrying Charge without Depreciation	12.32%
5	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
6	C		Line B less Line A	0.70%
7	<b>FCR if a CIAC</b>			
8	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%

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	Flagtown-Somerville-Bridgewater (B0170)			Roseland Transformers (B0274)			Wave Trap Branchburg (B0172.2)			Reconductor Hudson - South Waterfront (B0813)		
		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"		Yes		Yes		Yes		Yes		Yes		Yes
12	Useful life of the project		42		42		42		42		42		42
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 23, 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		0		0		0		0		0		0
15	Line 14 plus (line 5 times line 15)/100		12.32%		12.32%		12.32%		12.32%		12.32%		12.32%
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year		12.32%		12.32%		12.32%		12.32%		12.32%		12.32%
17	Investment		6,961,495		21,073,706		27,968		9,156,918		218,069		13,000
18	Annual Depreciation or Amort Exp		165,750		501,755		666		218,069		13,000		2008
19	Months in service for depreciation expense from Attachment 6		13.00		13.00		13.00		13.00		13.00		2009
20	Year placed in Service (0 if CWIP)		2008		2009		2008		2010		2010		2010
21	W 11.68 % ROE	2006											
22	W Increased ROE	2006											
23	W 11.68 % ROE	2007											
24	W Increased ROE	2007											
25	W 11.68 % ROE	2008	6,961,495	25,372	239,734				36,369	577	5,114		
26	W Increased ROE	2008	6,961,495	25,372	239,734				36,369	577	5,114		
27	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		
28	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		
29	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
30	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
31	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
32	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
33	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
34	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
35	W 11.68 % 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
36	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
37	W 11.68 % ROE	2014	6,107,373	165,750	918,263	18,798,545	501,755	2,817,996	23,880	666	3,609	8,486,010	218,069
38	W Increased ROE	2014	6,107,373	165,750	918,263	18,798,545	501,755	2,817,996	23,880	666	3,609	8,486,010	218,069
39	W 11.68 % ROE	2014	6,107,373	165,750	918,263	18,798,545	501,755	2,817,996	23,880	666	3,609	8,486,010	218,069
40	W Increased ROE	2014	6,107,373	165,750	918,263	18,798,545	501,755	2,817,996	23,880	666	3,609	8,486,010	218,069

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

1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
3	A	Formula Line 152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%
8	<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. 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.</p>			

Line	Description	Details	Reconductor South Mahwah J-3410 Circuit (B1017)			Reconductor South Mahwah K-3411 Circuit (B1018)			Branchburg 400 MVAR Capacitor (B0290)			Saddle Brook - Athena Upgrade Cable (B0472)		
			Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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 25, 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	12.32%			12.32%			12.32%			12.32%		
15	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	12.32%			12.32%			12.32%			12.32%		
16	Investment	Investment	20,628,991			21,170,273			80,435,315			14,404,842		
17	Annual Depreciation or Amort Exp	Annual Depreciation or Amort Exp	491,119			504,054			1,915,127			342,972		
18	Line 17 divided by line 12	Months in service for depreciation expense from Attachment 6	13.00			13.00			13.00			13.00		
19	Year placed in Service (0 if CWIP)		2011			2011			2012			2012		
20		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue
21	W 11.68 % ROE	2006												
22	W Increased ROE	2006												
23	W 11.68 % ROE	2007												
24	W Increased ROE	2007												
25	W 11.68 % ROE	2008												
26	W Increased ROE	2008												
27	W 11.68 % ROE	2009												
28	W Increased ROE	2009												
29	W 11.68 % ROE	2010												
30	W Increased ROE	2010												
31	W 11.68 % ROE	2011	20,623,951	300,198	2,435,793	20,511,158	37,566	284,735						
32	W Increased ROE	2011	20,623,951	300,198	2,435,793	20,511,158	37,566	284,735						
33	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	14,401,477	210,412	1,537,549
34	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	14,401,477	210,412	1,537,549
35	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	14,194,429	342,972	2,315,058
36	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	14,194,429	342,972	2,315,058
37	W 11.68 % ROE	2014	19,344,555	491,119	2,874,636	20,124,598	504,054	2,983,683	77,279,955	1,915,127	11,437,086	13,851,457	342,972	2,049,664
38	W Increased ROE	2014	19,344,555	491,119	2,874,636	20,124,598	504,054	2,983,683	77,279,955	1,915,127	11,437,086	13,851,457	342,972	2,049,664







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

1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
	Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%
8	<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. 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.</p>			
9				

10	Details	Susquehanna Roseland > 500KV (B0489)			Burlington - Camden 230kV Conversion (B1156)			Mickleton-Gloucester-Camden(B1398-B1398.7)			North Central Reliability (West Orange Conversion (B1154)			
		Yes	No	CIAC (Yes or No)	Yes	No	CIAC (Yes or No)	Yes	No	CIAC (Yes or No)	Yes	No	CIAC (Yes or No)	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	No		Yes	No		Yes	No		Yes	No		
12	Schedule 12 Life	42			42			42			42			
13	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"	Yes	No		Yes	No		Yes	No		Yes	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			0			0			0			
15	Line 14 plus (line 5 times line 15)/100	11.68%			12.32%			12.32%			12.32%			
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	13.20%			12.32%			12.32%			12.32%			
17	Investment	667,577,204			336,775,167			83,696,221			366,636,606			
18	Annual Depreciation or Amort Exp	15,894,695			8,016,457			1,992,815			8,734,253			
19	Line 17 divided by line 12 Months in service for depreciation expense from Attachment 6	8.31			9.90			5.58			11.52			
20	Year placed in Service (0 if CWIP)	2012			2011			2013			2012			
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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
38	W 11.68 % ROE	2014	666,963,000	10,160,548	62,692,814	333,325,376	6,107,990	37,392,933	83,696,796	854,944	5,279,191	360,673,484	7,742,354	47,135,528
39	W Increased ROE	2014	666,963,000	10,160,548	66,426,879	333,325,376	6,107,990	37,392,933	83,696,796	854,944	5,279,191	360,673,484	7,742,354	47,135,528

Public Service Electric and Gas Company  
ATTACHMENT H-10A  
Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2014

1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
	Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%
	<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. 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.</p>			
8				
9				

10	Details	Northeast Grid Reliability Project (B1304.1-B1304.4)		Susquehanna Roseland < 500KV (B0489.4) CWIP		Susquehanna Roseland >= 500KV (B0489) CWIP		North Central Reliability (West Orange Conversion) (B1154) CWIP			
		Yes	No	Yes	No	Yes	No	Yes	No		
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	25		125		125		0			
15	11.68% ROE	12.32%		12.32%		12.32%		12.32%			
16	Line 14 plus (line 5 times line 15)/100	12.50%		13.20%		13.20%		12.32%			
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	274,199,972		12,476,737		34,481,067		31,617,517			
18	Line 17 divided by line 12	6,528,571		297,065		820,978		752,798			
19	Months in service for depreciation expense from Attachment 6	4.74		13.00		88.57		13.00			
20	Year placed in Service (0 if CWIP)	2013		2014		2015		2014			
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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	858,662			
28	W 11.68 % ROE	2009				8,601,534	794,647	33,993,795	3,927,226		
29	W Increased ROE	2009				8,601,534	833,737	33,993,795	4,120,411		
30	W 11.68 % ROE	2010				10,121,290	1,719,499	83,961,998	10,780,919		
31	W Increased ROE	2010				10,121,290	1,811,185	83,961,998	11,355,769		
32	W 11.68 % ROE	2011				30,831,150	3,376,923	133,618,838	19,674,374	19,588,655	1,299,846
33	W Increased ROE	2011				30,831,150	3,565,874	133,618,838	20,775,227	19,588,655	1,299,846
34	W 11.68 % ROE	2012				38,077,851	5,359,127	264,235,891	27,190,938	139,052,337	10,137,161
35	W Increased ROE	2012				38,077,851	5,676,479	264,235,891	28,801,108	139,052,337	10,137,161
36	W 11.68 % ROE	2013	23,466,022	86,647	592,253	40,538,248	5,381,625	567,928,477	56,420,758	79,292,223	21,408,869
37	W Increased ROE	2013	23,466,022	86,647	598,801	40,538,248	5,730,133	567,928,477	60,074,507	79,292,223	21,408,869
38	W 11.68 % ROE	2014	274,113,325	2,382,627	14,708,781	12,476,737	1,537,307	34,481,067	28,945,163	31,617,517	3,895,715
39	W Increased ROE	2014	274,113,325	2,382,627	14,884,013	12,476,737	1,646,580	34,481,067	31,002,624	31,617,517	3,895,715

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	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%

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.

		Mickleton-Gloucestercamden(B1398-B1398.7) CWIP			Mickleton-Gloucestercamden Breakers (B1398.15-B1398.19) CWIP			Burlington - Camden 230kV Conversion (B1156) CWIP			Burlington - Camden 230kV Conversion (B1156.13-B1156.20) CWIP			
10	Details													
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		
12	Useful life of the project	Life	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		
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		
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%		
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%		
17	Investment	Investment	160,260,925	532,375	532,375	532,375	532,375	56,976,438	56,976,438	56,976,438	56,976,438	3,745,932		
18	Line 17 divided by line 12	Annual Depreciation or Amort Exp	3,815,738	12,676	12,676	12,676	12,676	1,356,582	1,356,582	1,356,582	1,356,582	89,189		
19	Months in service for depreciation expense from Attachment 6		10.60	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00		
20	Year placed in Service (0 if CWIP)		2015	2015	2015	2015	2015	2014	2014	2014	2014	2014		
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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	1,648,851		56,106				22,089,378		1,874,440			
33	W Increased ROE	2011	1,648,851		56,106				22,089,378		1,874,440			
34	W 11.68 % ROE	2012	22,706,717		1,587,335	532,375		24,600	128,653,138		10,501,318	9,231,712		791,084
35	W Increased ROE	2012	22,706,717		1,587,335	532,375		24,600	128,653,138		10,501,318	9,231,712		791,084
36	W 11.68 % ROE	2013	117,558,986		7,924,475	532,375		73,965	155,344,760		22,819,788	8,854,018		1,275,855
37	W Increased ROE	2013	117,558,986		7,924,475	532,375		73,965	155,344,760		22,819,788	8,854,018		1,275,855
38	W 11.68 % ROE	2014	160,260,925		16,099,944	532,375		65,596	56,976,438		7,020,285	3,745,932		461,551
39	W Increased ROE	2014	160,260,925		16,099,944	532,375		65,596	56,976,438		7,020,285	3,745,932		461,551



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

Page 11 of 16

1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%

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	Northeast Grid Reliability Project (B1304.1-B1304.4) (CWIP)			Northeast Grid Reliability Project (B1304.5-B1304.21) (CWIP)			Convert the Bergen - Marion 138 kV path to double circuit 345 kV and associated substation upgrades (B2436.10) CWIP			Convert the Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.21) CWIP			
		Yes/No	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value		
11	Schedule 12 (Yes or No)	Yes	42	42	42	42	42	42	42	42	42	42		
12	Life (Yes or No)	Yes	42	42	42	42	42	42	42	42	42	42		
13	CIAC (Yes or 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)	25	25	25	25	0	0	0	0	0	0		
15	Line 14 plus (line 5 times line 15)/100	11.68% ROE	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%		
16	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	FCR for This Project	12.50%	12.50%	12.50%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%	12.32%		
17	Investment		211,553,988	33,293,621	33,293,621	9,496,612	9,496,612	1,589,541	1,589,541	1,589,541	1,589,541	1,589,541		
18	Line 17 divided by line 12	Annual Depreciation or Amort Exp	5,037,000	792,705	792,705	226,110	226,110	37,846	37,846	37,846	37,846	37,846		
19	Months in service for depreciation expense from Attachment 6		14.34	11.72	11.72	4.35	4.35	4.08	4.08	4.08	4.08	4.08		
20	Year placed in Service (0 if CWIP)		2015	2015	2015	2015	2015	2015	2015	2015	2015	2015		
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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												
33	W Increased ROE	2011												
34	W 11.68 % ROE	2012	81,587,177		6,341,372	5,537,185		457,198						
35	W Increased ROE	2012	81,587,177		6,416,475	5,537,185		462,613						
36	W 11.68 % ROE	2013	184,611,449		18,512,179	18,052,410		1,627,531						
37	W Increased ROE	2013	184,611,449		18,751,945	18,052,410		1,648,610						
38	W 11.68 % ROE	2014	211,553,988		28,743,491	33,293,621		3,699,551	9,496,612	391,383	1,589,541			61,526
39	W Increased ROE	2014	211,553,988		29,152,116	33,293,621		3,752,145	9,496,612	391,383	1,589,541			61,526



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

1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%
8	<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. 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.</p>			
9				

10	Details		Relocate the underground portion of North Ave - Linden "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.60) CWIP	Construct a new Airport - Bayway 345 kV circuit and any associated substation upgrades (B2436.70) CWIP	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades (B2436.81) (CWIP)	Convert the Bayway - Linden "Z" 138 kV circuit to 345 kV and any associated substation upgrades (B2436.83) (CWIP)								
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes	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"	Life (Yes or No)	42	42	42	42								
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	CIAC (Yes or No)	No	No	No	No								
14	Line 14 plus (line 5 times line 15)/100	Increased ROE (Basis Points)	0	0	0	0								
15	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	11.68% ROE	12.32%	12.32%	12.32%	12.32%								
16		FCR for This Project	12.32%	12.32%	12.32%	12.32%								
17		Investment	433,918	1,370,003	597,317	597,317								
18		Annual Depreciation or Amort Exp	10,331	32,619	14,222	14,222								
19		Line 17 divided by line 12 Months in service for depreciation expense from Attachment 6	5.17	4.32	4.26	4.26								
20		Year placed in Service (0 if CWIP)												
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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											
33		W Increased ROE	2011											
34		W 11.68 % ROE	2012											
35		W Increased ROE	2012											
36		W 11.68 % ROE	2013											
37		W Increased ROE	2013											
38		W 11.68 % ROE	2014	433,918	21,259	1,370,003	56,093	597,317	24,145	597,317	24,145	597,317	24,145	
39		W Increased ROE	2014	433,918	21,259	1,370,003	56,093	597,317	24,145	597,317	24,145	597,317	24,145	



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	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%

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 Bergen 345/230 kV transformer and any associated substation upgrades (B2437.10) (CWIP)			New Bergen 345/138 kV transformer #1 and any associated substation upgrades (B2437.11) (CWIP)			New Bayway 345/138 kV transformer #1 and any associated substation upgrades (B2437.20) (CWIP)			New Bayway 345/138 kV transformer #2 and any associated substation upgrades (B2437.21) (CWIP)		
			Yes	No	42	Yes	No	42	Yes	No	42	Yes	No	42
11	Schedule 12	(Yes or No)	Yes		42	Yes		42	Yes		42	Yes		42
12	Useful life of the project		42		42	42		42	42		42	42		42
13	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE	Increased ROE (Basis Points)	0		0	0		0	0		0	0		0
15	11.68% ROE		12.32%		12.32%	12.32%		12.32%	12.32%		12.32%	12.32%		12.32%
16	FCR for This Project		12.32%		12.32%	12.32%		12.32%	12.32%		12.32%	12.32%		12.32%
17	Investment		4,799,334		5,002,105	123,509		124,051	123,509		124,051	123,509		124,051
18	Annual Depreciation or Amort Exp		114,270		119,098	2,941		2,954	2,941		2,954	2,941		2,954
19	Line 17 divided by line 12	Months in service for depreciation expense from Attachment 6	4.84		4.71	4.22		4.21	4.22		4.21	4.22		4.21
20	Year placed in Service (0 if CWIP)													
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	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												
33	W Increased ROE	2011												
34	W 11.68 % ROE	2012												
35	W Increased ROE	2012												
36	W 11.68 % ROE	2013												
37	W Increased ROE	2013												
38	W 11.68 % ROE	2014	4,799,334		220,160	5,002,105		223,171	123,509		4,946	124,051		4,952
39	W Increased ROE	2014	4,799,334		220,160	5,002,105		223,171	123,509		4,946	124,051		4,952

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	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciation	12.32%
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%
5	C		Line B less Line A	0.70%
6	<b>FCR if a CIAC</b>			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%

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 Linden 345/230 kV transformer and any associated substation upgrades (B2437.30) (CWIP)		New Bayonne 345/69 kV transformer and any associated substation upgrades (B2437.33) (CWIP)		BRH Project (B0829-B0830) Abandoned							
			Yes	No	Yes	No	Yes	No	Yes					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes	No	Yes	No	Yes	No	Yes					
12	Useful life of the project	Life	42		42		1							
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							
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							
15	11.68% ROE	11.68% ROE	12.32%		12.32%		0.00%							
16	Line 14 plus (line 5 times line 15)/100	FCR for This Project	12.32%		12.32%		0.00%							
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year	Investment	337,481		133,460		-							
18	Line 17 divided by line 12	Annual Depreciation or Amort Exp	8,035		3,178		-							
19	Months in service for depreciation expense from Attachment 6		4.33		4.49		13.00							
20	Year placed in Service (0 if CWIP)													
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Total	Incentive Charged	Revenue Credit
22	W 11.68 % ROE	2006										\$ 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										\$ 32,385,646	\$ 32,385,646	\$ 39,261
28	W 11.68 % ROE	2009										\$ 51,356,608	\$ 51,356,608	\$ 51,356,608
29	W Increased ROE	2009										\$ 51,588,883	\$ 51,588,883	\$ 232,275
30	W 11.68 % ROE	2010										\$ 61,349,032	\$ 61,349,032	\$ 61,349,032
31	W Increased ROE	2010										\$ 62,015,568	\$ 62,015,568	\$ 666,536
32	W 11.68 % ROE	2011										\$ 78,438,322	\$ 78,438,322	\$ -
33	W Increased ROE	2011										\$ 79,823,709	\$ 79,823,709	\$ 1,385,386
34	W 11.68 % ROE	2012										\$ 129,728,618	\$ 129,728,618	\$ -
35	W Increased ROE	2012										\$ 131,858,773	\$ 131,858,773	\$ 2,130,155
36	W 11.68 % ROE	2013							1,750,000	3,500,000	3,721,715	\$ 279,708,533	\$ 279,708,533	\$ -
37	W Increased ROE	2013							1,750,000	3,500,000	3,721,715	\$ 284,314,797	\$ 284,314,797	\$ 4,606,265
38	W 11.68 % ROE	2014	337,481		13,854	133,460		5,677				\$ 342,977,142	\$ 342,977,142	\$ -
39	W Increased ROE	2014	337,481		13,854	133,460		5,677				\$ 349,823,024	\$ 349,823,024	\$ 6,845,883

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

<u>Plant Type</u>	<u>PSE&amp;G</u>
<b>Transmission</b>	2.40
<b>Distribution</b>	
High Voltage Distribution	2.49
Meters	2.49
Line Transformers	2.49
All Other Distribution	2.49
<b>General &amp; Common</b>	
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 2014	AFUDC Year 2009	AFUDC Year 2010	AFUDC Year 2011	AFUDC Year 2012	AFUDC Year 2013	AFUDC 2014	2014 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)	\$ 34,481,067	\$ 78,361						\$ 31,002,624	Completed	May 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)	\$ 0							\$ 1,646,580	Completed	April 2014
B1154	North Central Reliability (West Orange Project)	\$ 0		\$ 21,495	\$ 74,280				\$ 3,895,715	Completed	April 2014
B1398-B1398.7	Mickleton - Gloucester-Camden	\$ 160,260,925							\$ 16,099,944	Under Construction	June 2015
B1398.15-B1398.19	Mickleton - Gloucester-Camden	\$ 532,375							\$ 65,596	Under Construction	June 2015
B1156	Burlington - Camden Conversion	\$ 0		\$ 32,642	\$ 130,975				\$ 7,020,285	Completed	April 2014
B1156.13-B1156.20	Burlington - Camden Conversion	\$ 0							\$ 461,551	Completed	April 2014
B1304.1-B1304.4	Northeast Grid Reliability Project	\$ 211,553,988			\$ 32,527				\$ 29,152,116	Under Construction	June - December 2015
B1304.5-B1304.21	Northeast Grid Reliability Project	\$ 33,293,621							\$ 3,752,145	Under Construction	June - December 2015
B2436.10-B2436.91 & B2437.10- B2437.33	Bergen Linden Corridor	\$ 34,572,483						\$ 13,596	\$ 1,445,626	Under Construction	June 2016-June 2018
		\$ 474,694,460	\$ 78,361	\$ 54,138	\$ 237,782	\$ -	\$ -	\$ 13,596	\$ 94,542,184		

# **ATTACHMENT C**

PUBLIC SERVICE ELECTRIC AND GAS COMPANY  
ELECTRIC UTILITY PLANT IN SERVICE -EXCLUDES ASSET RETIREMENT COST (ARC)  
ATTACHMENT 5 (COST SUPPORT LINES 6, 19 & 20)  
2014 TRUE UP FILING

Attachment C Page 1 of 6

SOURCE	DESCRIPTION	Dec-13	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	AVERAGE
p207.104g	Total Electric Plant In Service	11,849,788,957	11,898,730,138	12,012,456,654	12,089,918,787	12,626,873,361	12,793,624,164	12,985,283,282	13,213,381,401	13,277,674,998	13,384,837,520	13,513,081,611	13,642,713,834	13,930,973,808	
FERC FORM I Page 207 Line 57g	Asset Retirement Cost for Transmission Plant	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)
FERC FORM I Page 205 Line 44g	Asset Retirement Cost for Other Production	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)
FERC FORM I Page 207 Line 74g	Asset Retirement Cost for Distribution Plant	(94,223,057)	(94,223,057)	(94,223,057)	(94,703,250)	(94,703,250)	(94,703,250)	(95,084,511)	(95,084,511)	(95,084,511)	(95,654,256)	(95,654,256)	(95,654,256)	(96,237,520)	(96,237,520)
FERC FORM I Page 207 Line 98g	Asset Retirement Cost for General Plant	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(721,687)	(721,687)	(721,687)	(721,687)
		(105,623,886)	(105,623,886)	(105,623,886)	(106,104,079)	(106,104,079)	(106,104,079)	(106,485,340)	(106,485,340)	(106,485,340)	(107,055,085)	(107,042,176)	(107,042,176)	(107,625,440)	
<b>Electric Plant in Service</b>															
<b>( Excludes ARC) -Cost Support Line 6</b>		<b>11,744,165,071</b>	<b>11,793,106,252</b>	<b>11,906,832,768</b>	<b>11,983,814,708</b>	<b>12,520,769,282</b>	<b>12,687,520,085</b>	<b>12,878,797,942</b>	<b>13,106,896,061</b>	<b>13,171,189,658</b>	<b>13,277,782,435</b>	<b>13,406,039,435</b>	<b>13,535,671,658</b>	<b>13,823,348,368</b>	<b>12,756,610,286</b>
P207.58	Total Transmission Plant	4,036,972,616	4,084,572,413	4,183,781,162	4,238,778,134	4,755,561,338	4,904,901,231	5,079,646,393	5,303,256,257	5,364,904,124	5,467,469,485	5,528,209,640	5,633,547,636	5,845,024,495	
FERC FORM I Page 207 Line 57g	Asset Retirement Cost for Transmission Plant	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)
<b>Transmission Plant in Service</b>															
<b>( Excludes ARC) Cost Support Line 19</b>		<b>4,026,909,338</b>	<b>4,074,509,135</b>	<b>4,173,717,884</b>	<b>4,228,714,856</b>	<b>4,745,498,060</b>	<b>4,894,837,954</b>	<b>5,069,583,115</b>	<b>5,293,192,979</b>	<b>5,354,840,846</b>	<b>5,457,406,207</b>	<b>5,518,146,362</b>	<b>5,623,484,358</b>	<b>5,834,961,217</b>	<b>4,945,830,947</b>
P207.99	Total General Plant	213,608,286	204,239,040	205,937,980	206,452,137	209,505,503	211,592,115	219,947,268	218,965,481	217,161,974	218,392,554	225,542,464	230,411,820	241,323,752	
FERC FORM I Page 207 Line 98g	Asset Retirement Cost for General Plant	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(734,596)	(721,687)	(721,687)	(721,687)	(721,687)
<b>General</b>															
<b>(Excludes ARC) - Cost Support Line 20</b>		<b>212,873,690</b>	<b>203,504,444</b>	<b>205,203,384</b>	<b>205,717,541</b>	<b>208,770,907</b>	<b>210,857,519</b>	<b>219,212,672</b>	<b>218,230,885</b>	<b>216,427,378</b>	<b>217,657,958</b>	<b>224,820,777</b>	<b>229,690,133</b>	<b>240,602,065</b>	<b>216,428,412</b>

Appendix A  
item 6

Appendix A  
item 19

Appendix A  
item 20

PUBLIC SERVICE ELECTRIC AND GAS COMPANY  
ACCOUNT No. 397 DIRECTLY ASSIGNED TO TRANSMISSION  
ATTACHMENT 5 (COST SUPPORT LINE 29)  
2014 TRUE UP FILING

SOURCE	COMPANY	DESCRIPTION	Dec-13	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	AVERAGE	
FERC FORM I Page 207 Line 94g	Total Transmission and Distribution	Communication Equipment	29,329,021	29,006,729	29,006,729	29,006,729	28,749,315	28,785,539	28,785,539	25,915,523	25,915,523	25,972,257	25,913,851	26,170,333	26,180,024	<b>27,595,162.55</b>	Appendix A item 24
Company Records	Distribution	Communication Equipment	(11,573,777)	(11,251,485.240)	(11,251,485.240)	(11,251,485.240)	(10,993,815.240)	(11,030,039.360)	(11,030,039.360)	(8,160,022.940)	(8,160,022.940)	(8,216,130.320)	(8,155,899.700)	(8,174,228.530)	(8,121,441.250)		
<b>Cost support Line 29</b>	<b>Transmission</b>	<b>Communication Equipment</b>	<b>17,755,244</b>	<b>17,755,244</b>	<b>17,755,244</b>	<b>17,755,244</b>	<b>17,755,500</b>	<b>17,755,500</b>	<b>17,755,500</b>	<b>17,755,500</b>	<b>17,755,500</b>	<b>17,756,127</b>	<b>17,757,951</b>	<b>17,996,105</b>	<b>18,058,583</b>	<b>17,797,480</b>	Appendix A item 29

PUBLIC SERVICE ELECTRIC AND GAS COMPANY  
 PLANT HELD FOR FUTURE USE - INCLUDING LAND  
 ATTACHMENT 5 (COST SUPPORT LINE 46)  
 2014 TRUE UP FILING

Attachment C Page 3 of 6

SOURCE	COMPANY	ACCOUNT	DESCRIPTION	1/1/2014	ADDITIONS	12/31/2014	AVERAGE
FERC FORM I Page 214 Line 47d			Total Electric	3,111,405	12,361,721	15,473,126	
Company Records	Distribution		Distribution TOTAL	(2,180,661)		(2,180,661)	
Company Records	Transmission	E350	PHFU - Land and Land Rights	930,744	-	930,744	
Company Records	Transmission	E353	PHFU - Station Equipment	-	12,361,721	12,361,721	
<b>Cost support Line 46</b>			<b>TRANSMISSION TOTAL</b>	<b>930,744</b>	<b>12,361,721</b>	<b>13,292,465</b>	<b>7,111,604</b>

Appendix A item 46

**PUBLIC SERVICE ELECTRIC AND GAS COMPANY  
ACTUAL PBOP EXPENSE  
ATTACHMENT 5 (COST SUPPORT LINE 64)  
2014 TRUE UP FILING**

Attachment C Page 4 of 6

<b>SOURCE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
FERC FORM I Page 323 Line 187b	Employee Pensions and Benefits	48,737,858
Company Records	Other Employee Benefits	<u>(20,214,871)</u>
Company Records	Benefits OPEB Active - Gross	4,450,897
Company Records	Benefits OPEB Inactive Gross	<u>24,072,090</u>
<b>Cost support Line 64</b>		<u><u><b>28,522,987</b></u></u> Appendix A item 64

**PUBLIC SERVICE ELECTRIC AND GAS COMPANY  
DEPRECIATION GENERAL EXPENSE ASSOCIATED WITH ACCT. 397  
ATTACHMENT 5 (COST SUPPORT LINES 83 & 89)  
2014 TRUE UP FILING**

<b>SOURCE</b>	<b>DESCRIPTION</b>	<b>COMPANY</b>	<b>ACCOUNT</b>	<b>DEPRECIATION</b>
FERC FORM I Page 336 Line 10b	General Plant Depreciation	Total Transmission and Distribution		10,580,330.00
Company Records	General Plant Depreciation Other than Communication Equipment			(7,605,145.82)
Company Records		Distribution	C397	163,521
Company Records		Distribution	E397	<u>1,036,651</u>
<b>Cost support Line 83</b>	<b>Amount of General Depreciation Expense Associated with Acct. 397</b>			<b><u>1,200,172</u></b> Appendix A item 83
Company Records	Depreciation-General Expense	Transmission	E397	<u>1,775,012</u>
<b>Cost support Line 89</b>	<b>Associated with Acct. 397</b>			<b><u>1,775,012</u></b> Appendix A item 89

**PUBLIC SERVICE ELECTRIC AND GAS COMPANY**  
**AMORTIZED INVESTMENT TAX CREDIT**  
**ATTACHMENT 5 (COST SUPPORT LINE 125)**  
**2014 TRUE UP FILING**

<b>SOURCE</b>	<b>DESCRIPTION</b>	<b>AMORITIZATION</b>
FERC FORM I Page 266 Line 8f	Total Electric Utility	9,295,898
Company Records	Solar Generation Tax Credits	<u>(8,159,906)</u>
<b>Cost support Line 125</b>	<b>ITC Amortization</b>	<b><u><u>1,135,992</u></u></b> Appendix A item 125