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May 18, 2023

Submitted via eTariff, Filing Type 80

Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

**RE: PJM Interconnection, L.L.C. Public Service Electric and Gas Company
Docket No. ER20-2004-___, Response to Deficiency Letter**

On February 17, 2023, Public Service Electric and Gas Company (“PSE&G”), through PJM Interconnection, L.L.C. (“PJM”), submitted a compliance filing in response to the Order on Compliance that the Commission issued on November 2, 2022¹ in the above-captioned docket addressing PSE&G’s compliance filing in response to the requirements of Order No. 864.²

On April 18, 2023, the Commission advised that PSE&G’s compliance filing was deficient and that additional information is required to process PSE&G’s February 17, 2023 compliance filing.³ PSE&G hereby provides the following responses to the Deficiency Letter. This response is being filed via eTariff Type of Filing Code 80 as directed by the Commission.⁴ However, this response is informative, and no new tariff revisions are included with this filing.

¹ *PJM Interconnection, LLC, Public Service Electric and Gas Company*, 181 FERC ¶ 61,097 (2022).

² *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, Order No. 864, 169 FERC ¶ 61,139 (2019), *order on reh’g & clarification*, Order No. 864-A, 171 FERC ¶ 61,033 (2020).

³ *Public Service Electric and Gas Company*, Docket No. ER20-2004, Deficiency Letter (April 18, 2023).

⁴ Pursuant to Order No. 714, this filing is submitted by PJM on behalf of PSE&G as part of an XML filing package that conforms to the Commission’s regulations. *Electronic Tariff Filings*, 124 FERC ¶ 61,270 (2008). PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to

I. RESPONSES TO DEFICIENCY LETTER

1. *The Commission has found that for the projected calculation in a transmission formula rate, it is just and reasonable to prorate the ADIT amounts and use the ending balance only, rather than an average of the beginning and ending balances.⁵ The following questions all pertain to Exhibit 5, the populated ADIT Worksheet in Excel format based the revised ADIT Worksheet:*

QUESTION NO. 1a.

- a. *Please explain why PSE&G includes Line 16 in the projection for protected excess/deficient deferred income tax amounts on Attachments 9.f and 9.g, but not in the true-up for protected excess/deficient deferred income tax amounts on Attachments 9.d and 9.e.*

PSE&G's Response to Question No. 1a:

Attachments 9.f and 9.g are used for the proration of the projected protected excess/deficient deferred income tax amortization, whereas Attachments 9.d and 9.e are used for the proration of the true-up for protected excess/deficient deferred income tax amortization. Because the referenced attachments are used for different purposes, each attachment has a different presentation that operates for its intended use. The attachments use the same format as used in PSE&G's Annual Update and True-up filings.

Specifically, while Attachments 9.f and 9.g utilize Line 16 to sum the incremental amortization, Attachments 9.d and 9.e add the incremental amortization in columns 11 and 12 to the cumulative balance in column 13 to derive at the total EOY Protected Excess/Deficient Deferred Income Tax Regulatory Liability/Asset based on the Proration Methodology included in the FERC Formula Filing.

retain administrative control over the PJM Tariff. Thus, PSE&G has requested PJM submit this filing to update the Attachment H-10A in the eTariff system as part of PJM's electronic Intra PJM Tariff.

⁵ *Virginia Electric and Power Company, et al.*, 167 FERC ¶ 61,134 (2019)

QUESTION NO. 1b

- b. In Column 8 of Attachments 9.f and 9.g, please explain why the formulae in Line 17 indicate that it is the sum of Lines 3 and 16.*

PSE&G's Response to Question No. 1b:

The formulae in Line 17 of Attachments 9.f and 9.g sums Lines 3 and 16 in order to calculate a projected end of year balance of the protected EDIT/DDIT Regulatory Liability/Asset. This amount is then included on Line 44b of Appendix A. The total amount on Line 17 also serves as a verification to the cumulative balance calculated in column 7, Line 15.

QUESTION NO. 1c

- c. For illustrative purposes, please provide a populated version of the new ADIT Worksheets, showing an example of the amortization of the projected amounts across each of the new worksheets.*

PSE&G's Response to Question No. 1c:

Exhibit 1 to this filing provides a populated version of the new ADIT Worksheets showing an example of the amortization of the projected amounts across each of the new worksheets.

II. DOCUMENTS SUBMITTED WITH THIS FILING

- This Transmittal Letter;
- Exhibit 1: Populated version of the new ADIT worksheets showing an example of the amortization of the projected amounts

III. SERVICE⁶

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the

⁶ PSE&G is responsible for service of a copy of this filing on any parties on the official service list in this docket.

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Commission's regulations,⁷ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: <https://www.pjm.com/library/filing-order> [pjm.com] with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region⁸ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: <http://www.ferc.gov/docs-filing/elibrary.asp> in accordance with the Commission's regulations and Order No. 714.

IV. COMMUNICATIONS

Communication to PSE&G for this matter should be directed at the following individuals, who should be placed on the official service list in this proceeding:

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Manager, Transmission Rates and Tariffs
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⁷ See 18 C.F.R. §§ 35.2(e) and 385.2010(f)(3).

⁸ PJM already maintains, updates, and regularly uses email lists for all PJM members and affected state commissions.

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V. CONCLUSION

PSE&G submits that the information provided in this response fully addresses any deficiencies raised in the Commission's April 18 Deficiency Letter. Accordingly, PSE&G respectfully requests the Commission accept PSE&G's February 17, 2023 compliance filing.

Respectfully submitted,

s/ Viet H. Ngo

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CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon the official service list in accordance with the requirement of Rule 2010 of the Commission's Rules of Practice and Procedures.

Dated at Newark, New Jersey this 18th day of May 2023.

Robert Gardinor

Robert Gardinor
Paralegal

Public Service Electric and Gas Company

ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

12 Months Ended
12/31/2019

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense	(Note O)	Attachment 5	36,727,298
2	Total Wages Expense	(Note O)	Attachment 5	196,020,567
3	Less A&G Wages Expense	(Note O)	Attachment 5	6,057,353
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	189,963,214
5	Wages & Salary Allocator		(Line 1 / Line 4)	19.3339%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	Attachment 5	22,422,767,131
7	Common Plant in Service - Electric		(Line 22)	245,055,793
8	Total Plant in Service		(Line 6 + 7)	22,667,822,924
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	3,765,228,300
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	6,391,938
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	41,015,385
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	58,603,451
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	3,871,239,074
14	Net Plant		(Line 8 - Line 13)	18,796,583,849
15	Transmission Gross Plant		(Line 31)	12,456,349,335
16	Gross Plant Allocator		(Line 15 / Line 8)	54.9517%
17	Transmission Net Plant		(Line 43)	11,394,130,087
18	Net Plant Allocator		(Line 17 / Line 14)	60.6181%

Plant Calculations

Plant In Service				
19	Transmission Plant In Service	(Note B)	Attachment 5	12,343,861,426
20	General	(Note B)	Attachment 5	337,401,249
21	Intangible - Electric	(Note B)	Attachment 5	26,143,906
22	Common Plant - Electric	(Note B)	Attachment 5	245,055,793
23	Total General, Intangible & Common Plant		(Line 20 + Line 21 + Line 22)	608,600,947
24	Less: General Plant Account 397 -- Communications	(Note B)	Attachment 5	23,017,771
25	Less: Common Plant Account 397 -- Communications	(Note B)	Attachment 5	37,411,510
26	General and Intangible Excluding Acct. 397		(Line 23 - Line 24 - Line 25)	548,171,666
27	Wage & Salary Allocator		(Line 5)	19,3339%
28	General and Intangible Plant Allocated to Transmission		(Line 26 * Line 27)	105,982,962
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	6,504,947
30	Total General and Intangible Functionalized to Transmission		(Line 28 + Line 29)	112,487,909
31	Total Plant In Rate Base		(Line 19 + Line 30)	12,456,349,335
Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	1,011,722,470
33	Accumulated General Depreciation	(Note B & J)	Attachment 5	149,380,986
34	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	99,618,837
35	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	21,887,813
36	Balance of Accumulated General Depreciation		(Line 33 + Line 34 - Line 35)	227,112,009
37	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	6,391,938
38	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 36 + 37)	233,503,947
39	Wage & Salary Allocator		(Line 5)	19.3339%
40	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 38 * Line 39)	45,145,420
41	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	5,351,358
42	Total Accumulated Depreciation		(Lines 32 + 40 + 41)	1,062,219,247
43	Total Net Property, Plant & Equipment		(Line 31 - Line 42)	11,394,130,087

Adjustment To Rate Base

44	Accumulated Deferred Income Taxes			
	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	-1,819,772,295
	Regulatory Assets and Liabilities			
44a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	0
44b	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	-752,859,664
44c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 44a + 44b)	-752,859,664
	CWIP for Incentive Transmission Projects			
45	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	0
	Abandoned Transmission Projects			
45a	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	0
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	21,876,950
	Prepayments			
47	Prepayments	(Note A & Q)	Attachment 5	417,981
	Materials and Supplies			
48	Undistributed Stores Expense	(Note Q)	Attachment 5	0
49	Wage & Salary Allocator		(Line 5)	19,3339%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q)	Attachment 5	4,975,396
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	4,975,396
	Cash Working Capital			
53	Operation & Maintenance Expense		(Line 80)	136,903,520
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	17,112,940
	Network Credits			
56	Outstanding Network Credits	(Note N & Q)	Attachment 5	0
57	Total Adjustment to Rate Base		(Lines 44 + 44c + 45 + 45a + 46 + 47 + 52 + 55 - 56)	(2,528,248,692)
58	Rate Base		(Line 43 + Line 57)	8,865,881,395
	Operations & Maintenance Expense			
	Transmission O&M			
59	Transmission O&M	(Note O)	Attachment 5	118,252,751
60	Plus Transmission Lease Payments	(Note O)	Attachment 5	0
61	Transmission O&M		(Lines 59 + 60)	118,252,751
	Allocated Administrative & General Expenses			
62	Total A&G	(Note O)	Attachment 5	102,685,731
63	Plus: Actual PBOP expense	(Note J)	Attachment 5	-39,349,632
64	Less: Actual PBOP expense	(Note O)	Attachment 5	-39,349,632
65	Less Property Insurance Account 924	(Note O)	Attachment 5	2,681,060
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	13,530,567
67	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	1,935,003
68	Less EPRI Dues	(Note D & O)	Attachment 5	0
69	Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	84,539,101
70	Wage & Salary Allocator		(Line 5)	19,3339%
71	Administrative & General Expenses Allocated to Transmission		(Line 69 * Line 70)	16,344,705
	Directly Assigned A&G			
72	Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	680,856
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)	680,856
75	Property Insurance Account 924		(Line 65)	2,681,060
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)	2,681,060
78	Net Plant Allocator		(Line 18)	60.6181%
79	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	1,625,207
80	Total Transmission O&M		(Lines 61 + 71 + 74 + 79)	136,903,520

Depreciation & Amortization Expense

Depreciation Expense				
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	291,820,218
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	37,626,491
83	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	6,050,209
84	Balance of General Depreciation Expense		(Line 82 - Line 83)	31,576,282
85	Intangible Amortization	(Note A & O)	Attachment 5	2,438,872
86	Total		(Line 84 + Line 85)	34,015,154
87	Wage & Salary Allocator		(Line 5)	19.33%
88	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 86 * Line 87)	6,576,456
89	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	653,002
90	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 88 + Line 89)	7,229,458
91	Total Transmission Depreciation & Amortization		(Lines 81 + 81a + 90)	299,049,676

Taxes Other than Income Taxes

92	Taxes Other than Income Taxes	(Note O)	Attachment 2	13,349,711
93	Total Taxes Other than Income Taxes		(Line 92)	13,349,711

Return \ Capitalization Calculations

94	Long Term Interest		p117.62.c through 67.c	375,469,950
95	Preferred Dividends	enter positive	p118.29.d	0
Common Stock				
96	Proprietary Capital	(Note P)	Attachment 5	11,445,990,245
97	Less Accumulated Other Comprehensive Income Account 219	(Note P)	Attachment 5	381,672
98	Less Preferred Stock		(Line 106)	0
99	Less Account 216.1	(Note P)	Attachment 5	196,890
100	Common Stock		(Line 96 - 97 - 98 - 99)	11,445,411,683
Capitalization				
101	Long Term Debt	(Note P)	Attachment 5	9,559,323,502
102	Less Loss on Reacquired Debt	(Note P)	Attachment 5	45,429,390
103	Plus Gain on Reacquired Debt	(Note P)	Attachment 5	0
104	Less ADIT associated with Gain or Loss	(Note P)	Attachment 5	5,611,625
105	Total Long Term Debt		(Line 101 - 102 + 103 - 104)	9,508,282,486
106	Preferred Stock	(Note P)	Attachment 5	0
107	Common Stock		(Line 100)	11,445,411,683
108	Total Capitalization		(Sum Lines 105 to 107)	20,953,694,169
109	Debt %		Total Long Term Debt (Line 105 / Line 108)	45.38%
110	Preferred %		Preferred Stock (Line 106 / Line 108)	0.00%
111	Common %		Common Stock (Line 107 / Line 108)	54.62%
112	Debt Cost		Total Long Term Debt (Line 94 / Line 105)	0.0395
113	Preferred Cost		Preferred Stock (Line 95 / Line 106)	0.0000
114	Common Cost	(Note J)	Common Stock Fixed	0.1168
115	Weighted Cost of Debt		Total Long Term Debt (WCLTD) (Line 109 * Line 112)	0.0179
116	Weighted Cost of Preferred		Preferred Stock (Line 110 * Line 113)	0.0000
117	Weighted Cost of Common		Common Stock (Line 111 * Line 114)	0.0638
118	Rate of Return on Rate Base (ROR)		(Sum Lines 115 to 117)	0.0817
119	Investment Return = Rate Base * Rate of Return		(Line 58 * Line 118)	724,502,119

Composite Income Taxes

Income Tax Rates				
120	FIT=Federal Income Tax Rate	(Note I)		21.00%
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	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		28.11%
124	T / (1-T)			39.10%
ITC Adjustment				
125	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5
126	1/(1-T)			1 / (1 - Line 123)
127	Net Plant Allocation Factor			(Line 18)
128	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)
				-716,424
126				139.10%
127				60.62%
128				-604,093
Deficient/Excess Deferred Taxes Amortization				
128a	Amortized Deficient Deferred Taxes (Account 410.1)	(Note S)		Attachment 9-EDIT-DDIT
128b	Amortized Excess Deferred Taxes (Account 411.1)	(Note T)		Attachment 9-EDIT-DDIT
128c	Total			(Line 128a + Line 128b)
128d	1/(1-T)			1 / (1 - Line 123)
128e	Deficient/Excess Deferred Taxes Allocated to Transmission			(Line 128c * Line 128d)
				-188,594,307
AFUDC Equity Permanent Difference				
128f	Tax Effect of AFUDC Equity Permanent Difference	(Note U)		1,517,694
128g	1/(1-T)			1 / (1 - Line 123)
128h	AFUDC Equity Permanent Difference Tax Adjustment			(Line 128f * Line 128g)
				2,111,134
129	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$		(Line 124 * Line 119 * (1 - (Line 115 / Line 118)))
				221,170,877
130	Total Income Taxes			(Lines 128 + 128e + 128h + 129)
				34,083,610
Revenue Requirement				
Summary				
131	Net Property, Plant & Equipment		(Line 43)	11,394,130,087
132	Total Adjustment to Rate Base		(Line 57)	-2,529,248,692
133	Rate Base		(Line 58)	8,865,881,395
134	Total Transmission O&M		(Line 80)	136,903,520
135	Total Transmission Depreciation & Amortization		(Line 91)	299,049,676
136	Taxes Other than Income		(Line 93)	13,349,711
137	Investment Return		(Line 119)	724,502,119
138	Income Taxes		(Line 130)	34,083,610
139	Gross Revenue Requirement		(Sum Lines 134 to 138)	1,207,888,636
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
140	Transmission Plant In Service		(Line 19)	12,343,861,426
141	Excluded Transmission Facilities	(Note B & M)	Attachment 5	0
142	Included Transmission Facilities		(Line 140 - Line 141)	12,343,861,426
143	Inclusion Ratio		(Line 142 / Line 140)	100.00%
144	Gross Revenue Requirement		(Line 139)	1,207,888,636
145	Adjusted Gross Revenue Requirement		(Line 143 * Line 144)	1,207,888,636
Revenue Credits & Interest on Network Credits				
146	Revenue Credits	(Note O)	Attachment 3	23,143,474
147	Interest on Network Credits	(Note N & O)	Attachment 5	0
148	Net Revenue Requirement		(Line 145 - Line 146 + Line 147)	1,184,745,162
Net Plant Carrying Charge				
149	Gross Revenue Requirement		(Line 144)	1,207,888,636
150	Net Transmission Plant, CWIP and Abandoned Plant		(Line 19 - Line 32 + Line 45 + Line 45a)	11,332,138,956
151	Net Plant Carrying Charge		(Line 149 / Line 150)	10.6590%
152	Net Plant Carrying Charge without Depreciation		(Line 149 - Line 81) / Line 150	8.0838%
153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 149 - Line 81 - Line 119 - Line 130) / Line 150	1.3897%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
154	Gross Revenue Requirement Less Return and Taxes		(Line 144 - Line 137 - Line 138)	449,302,907
155	Increased Return and Taxes		Attachment 4	825,949,168
156	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 154 + Line 155)	1,275,252,075
157	Net Transmission Plant, CWIP and Abandoned Plant		(Line 19 - Line 32 + Line 45 + Line 45a)	11,332,138,956
158	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 156 / Line 157)	11.2534%
159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 156 - Line 81) / Line 157	8.6783%
160	Net Revenue Requirement		(Line 148)	1,184,745,162
161	True-up amount		Attachment 6	27,631,675
162	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones		Attachment 7	6,409,636
163	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	0
164	Net Zonal Revenue Requirement		(Line 160 + 161 + 162 + 163)	1,218,786,473
Network Zonal Service Rate				
165	1 CP Peak	(Note L)	Attachment 5	9,978.3
166	Rate (\$/MW-Year)		(Line 164 / 165)	122,143.91
167	Network Service Rate (\$/MW/Year)		(Line 166)	122,143.91

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 shall be based upon the Company's Actual Annual PBOP Expense until changed by a filing at FERC
The actual Annual PBOP Expense to be included in the Formula Rate Annual Update that is required to be filed on or before October 15 of each year shall be based upon the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees for PBOP and as included by the Company in its most recent True-up Adjustment filing.
PSEG will provide, in connection with each annual True-Up Adjustment filing a confidential copy of relevant pages from annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees
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
- R Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion
- S Includes the amortization of any deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority.
Deficient deferred income taxes will increase tax expense by the amount of the deficiency multiplied by $(1/1-T)$ (Line 128e).
- T Includes the amortization of any excess deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority.
Excess deferred income taxes will decrease tax expense by the amount of the excess multiplied by $(1/1-T)$ (Line 128e).
- U Includes the annual income tax cost or benefits due to the AFUDC Equity permanent difference. $(1/1-T)$ multiplied by the amount of AFUDC Equity permanent difference included in Line 128f and will increase or decrease tax expense by the amount of the expense or benefit included on Line 128f multiplied by $(1/1-T)$ (Line 128h).

END

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9 - Excess and Deficient Deferred Income Taxes - FERC Order 864 Worksheet

Excess DIT:				A B C			D=(C*Tax Gross-up rate)	E=(C+D)	F G		H	I J		K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)		
Line No.	Year	Description:	Vintage:	Beginning of the Year Excess ADIT Regulatory Liability			Income Tax Gross-Up	Total Account 254	Amortization Period		FERC Account No.	Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance			
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Excess Deferred Taxes Account 254			Protected	Unprotected		Protected	Unprotected	Total Amortization			Excess DIT Account 254	Excess DIT with Gross-Up Account 254		
1	2019	Protected	2017 TCJA (2)	676,294,866	0	676,294,866	(1)	264,440,794	940,735,661	ARAM										
2	2019	Unprotected Rate Base	2017 TCJA (2)	0	154,247,080	154,247,080	(1)	60,312,775	214,559,856		1 Year	411.1	(1,044,484)	0	(1,044,484)	(1)	(408,408)	(1,452,893)	675,250,382	939,282,768
3	2019	Unprotected Non-Rate Base	2017 TCJA (2)	0	(19,711,117)	(19,711,117)	(1)	(7,707,324)	(27,418,441)		1 Year	411.1	0	(154,247,080)	(154,247,080)	(1)	(60,312,775)	(214,559,856)	0	0
...				0	0	0		0	0				0	19,711,117	19,711,117	(1)	7,707,324	27,418,441	0	0
4		Total Excess DIT:		<u>676,294,866</u>	<u>134,535,963</u>	<u>810,830,829</u>		<u>317,046,246</u>	<u>1,127,877,075</u>				<u>(1,044,484)</u>	<u>(134,535,963)</u>	<u>(135,580,447)</u>		<u>(53,013,860)</u>	<u>(188,594,307)</u>	<u>675,250,382</u>	<u>939,282,768</u>

Deficient DIT:				Beginning of the Year Deficient ADIT Regulatory Asset			Income Tax Gross-Up	Total Account 182.3	Amortization Period		FERC Account No.	Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance			
Line No.	Year	Description:	Vintage:	Protected Original Account 282	Unprotected Original Account 190/282/283	Total Deficient Deferred Taxes Account 182.3			Protected	Unprotected		Protected	Unprotected	Total Amortization			Deficient DIT Account 182.3	Deficient DIT with Gross-Up Account 182.3		
5	2019	Protected	2017 TCJA (2)	0	0	0	(1)	0	0	ARAM										
6	2019	Unprotected Rate Base	2017 TCJA (2)	0	0	0	(1)	0	0		1 Year	410.1	0	0	0	(1)	0	0	0	0
7	2019	Unprotected Non-Rate Base	2017 TCJA (2)	0	0	0	(1)	0	0		1 Year	410.1	0	0	0	(1)	0	0	0	0
...				0	0	0		0	0				0	0	0		0	0	0	0
8		Total Deficient DIT:		<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes:

(1) The Tax Cuts and Jobs Act was enacted on December 22, 2017 ("TCJA"). The TCJA reduced the federal corporate income tax rate from 35% to 21%, effective January 1, 2018. The composite and gross-up rates used for the remeasurement of ADIT balances are:

	Pre TCJA	Post TCJA
Federal income tax rate	35.00%	21.00%
State income tax rate	9.00%	9.00%
Federal benefit of deduction for state income tax	-3.15%	-1.89%
Composite federal/state income tax rate	<u>40.85%</u>	<u>28.11%</u>
Composite federal/state tax gross-up factor	<u>1.69062</u>	<u>1.39101</u>

(2) These amounts represent the future refunds to customers of PSE&G's excess deferred income tax liabilities as a result of the TCJA reduction in the federal corporate income tax rate effective January 1, 2018.

...

Col.1

Col.2

Col.3

Col.4

Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization
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Jurisdiction: Federal

2017 TCJA	TC Fed Method/Life	P	282 - Protected RB
2017 TCJA	TC Fed COR	P	282 - Protected RB
2017 TCJA	TC Fed 2010 481a Repairs 2	P	282 - Protected RB
2017 TCJA	TC Fed 2010 481a Repairs 3		282 - Unprotected RB
2017 TCJA	TC Fed 2011 Casualty Loss		282 - Unprotected RB
2017 TCJA	TC Fed 2012 481a O&M Recap 3	P	282 - Protected RB
2017 TCJA	TC Fed 2012 Casualty Loss		282 - Unprotected RB
2017 TCJA	TC Fed 2013 481a Repairs 2	P	282 - Protected RB
2017 TCJA	TC Fed 2013 481a Repairs 3		282 - Unprotected RB
2017 TCJA	TC Fed 481a IDD 2	P	282 - Protected RB
2017 TCJA	TC Fed 481a IDD 3		282 - Unprotected RB
2017 TCJA	TC Fed AFUDC Debt	P	282 - Protected RB
2017 TCJA	TC Fed Book Cap Pension		282 - Unprotected RB
2017 TCJA	TC Fed Cap Depreciation		282 - Unprotected RB
2017 TCJA	TC Fed IDD		282 - Unprotected RB
2017 TCJA	TC Fed Other Book		282 - Unprotected RB
2017 TCJA	TC Fed Other Tax	P	282 - Protected RB
2017 TCJA	TC Fed Prescription Drug	P	282 - Protected RB
2017 TCJA	TC Fed Repair Adjustment		282 - Unprotected RB
2017 TCJA	TC Fed Repairs		282 - Unprotected RB
2017 TCJA	TC Fed Repairs for Tax		282 - Unprotected RB
2017 TCJA	TC Fed Repairs Retire	P	282 - Protected RB
2017 TCJA	TC Fed 2010 Casualty Loss		282 - Unprotected RB
2017 TCJA	TC Fed 2012 481a O&M Recap Bonus	P	282 - Protected RB
2017 TCJA	TC Fed 481a OPEB Fed	P	282 - Protected RB
2017 TCJA	TC Fed 481a Pension	P	282 - Protected RB
2017 TCJA	TC Fed 481a Pension Bonus	P	282 - Protected RB
2017 TCJA	TC Fed 481a Repairs Bonus	P	282 - Protected RB
2017 TCJA	TC Fed 481a Repairs Retire	P	282 - Protected RB
2017 TCJA	TC Fed Cap Depreciation Tax		282 - Unprotected RB
2017 TCJA	TC Fed Cap Interest	P	282 - Protected RB
2017 TCJA	TC Fed Connection Fees	P	282 - Protected RB
2017 TCJA	TC Fed Insurance Proceeds		282 - Unprotected RB
2017 TCJA	TC Fed OPEB	P	282 - Protected RB
2017 TCJA	TC Fed Tax Cap Pension		282 - Unprotected RB
2017 TCJA	TC Fed Tax Repairs Reversal - CPI	P	282 - Protected RB

Jurisdiction Totals:

Col.1

Col.2

Col.3

Col.4

Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization
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Jurisdiction: NJ Offset

2017 TCJA	TC NJ Off Method/Life		282 - Unprotected RB
2017 TCJA	TC NJ Off Pre-1998 Method/Life		282 - Unprotected RB
2017 TCJA	TC NJ Off COR		282 - Unprotected RB
2017 TCJA	TC NJ Off 2010 481a Repairs 2		282 - Unprotected RB
2017 TCJA	TC NJ Off 2010 481a Repairs 3		282 - Unprotected RB
2017 TCJA	TC NJ Off 2011 Casualty Loss		282 - Unprotected RB
2017 TCJA	TC NJ Off 2012 481a O&M Recap 3		282 - Unprotected RB
2017 TCJA	TC NJ Off 2012 Casualty Loss		282 - Unprotected RB
2017 TCJA	TC NJ Off 2013 481a Repairs 2		282 - Unprotected RB
2017 TCJA	TC NJ Off 2013 481a Repairs 3		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a IDD 2		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a IDD 3		282 - Unprotected RB
2017 TCJA	TC NJ Off AFUDC Debt		282 - Unprotected RB
2017 TCJA	TC NJ Off Book Cap Pension		282 - Unprotected RB
2017 TCJA	TC NJ Off Cap Depreciation		282 - Unprotected RB
2017 TCJA	TC NJ Off IDD		282 - Unprotected RB
2017 TCJA	TC NJ Off Other Book		282 - Unprotected RB
2017 TCJA	TC NJ Off Prescription Drug		282 - Unprotected RB
2017 TCJA	TC NJ Off Repair Adjustment		282 - Unprotected RB
2017 TCJA	TC NJ Off Repairs		282 - Unprotected RB
2017 TCJA	TC NJ Off Repairs for Tax		282 - Unprotected RB
2017 TCJA	TC NJ Off Repairs Retire		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a OPEB NJ		282 - Unprotected RB
2017 TCJA	TC NJ Off 2010 Casualty Loss		282 - Unprotected RB
2017 TCJA	TC NJ Off 2012 481a O&M Recap NJ		282 - Unprotected RB
2017 TCJA	TC NJ Off 2012 Casualty Loss NJ		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a IDD NJ Adj		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a Pension		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a Pension NJ Bonus		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a Repairs Bonus NJ		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a Repairs Ret		282 - Unprotected RB
2017 TCJA	TC NJ Off 481a Repairs Ret NJ		282 - Unprotected RB
2017 TCJA	TC NJ Off Cap Depr Tax		282 - Unprotected RB
2017 TCJA	TC NJ Off Cap Interest		282 - Unprotected RB
2017 TCJA	TC NJ Off Connection Fees		282 - Unprotected RB
2017 TCJA	TC NJ Off Insurance Proceeds NJ		282 - Unprotected RB
2017 TCJA	TC NJ Off OPEB		282 - Unprotected RB
2017 TCJA	TC NJ Off Repairs Retire NJ		282 - Unprotected RB
2017 TCJA	TC NJ Off Tax Cap Pension		282 - Unprotected RB
2017 TCJA	TC NJ Off Tax Repairs Reversal -CPI		282 - Unprotected RB

Jurisdiction Totals:

Col.1

Col.2

Col.3

Col.4

Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization
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2017 TCJA	Loss on Reacquired Debt		283 - Unprotected RB
2017 TCJA	Vacation Pay		190 - Unprotected RB
2017 TCJA	Deferred Compensation		190 - Unprotected RB
2017 TCJA	OPEB		190 - Unprotected NRB
2017 TCJA	Stock Based Compensation		190 - Unprotected NRB
2017 TCJA	Contribution in Aid of Construction		190 - Unprotected NRB
2017 TCJA	Casualty Loss		190 - Unprotected NRB
2017 TCJA	Asset Retirement Obligations		190 - Unprotected NRB
2017 TCJA	Bad Debts		190 - Unprotected NRB
2017 TCJA	Injuries and Damages		190 - Unprotected NRB
2017 TCJA	Legal Reserves		190 - Unprotected NRB
2017 TCJA	Capital Work In Progress (CWIP)		283 - Unprotected NRB
2017 TCJA	Real Estate Taxes		283 - Unprotected NRB
2017 TCJA	Clause		283 - Unprotected NRB
2017 TCJA	Pension		283 - Unprotected NRB
2017 TCJA	Performance Incentive Plan Adj		283 - Unprotected NRB
2017 TCJA	Pending Audit Adjustments retained at 35%		283 - Unprotected NRB
2017 TCJA	Rabbi Trust		283 - Unprotected NRB
2017 TCJA	Third Party Claims		283 - Unprotected NRB
2017 TCJA	Service Company Charge Out		283 - Unprotected NRB

Totals:

**Put
Protected an
At**

<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>
Functional Basis	Ending Deferred Tax Balance @ 35%	Ending Deferred Tax Balance @ 21%	Excess / (Deficient) Deferred Income Taxes	Excess / (Deficient) Deferred Income Taxes Protected
D - Only Transmission Related	1,756,288,571	1,053,773,143	702,515,428	702,515,428
D - Only Transmission Related	63,944,663	38,366,798	25,577,865	25,577,865
D - Only Transmission Related	19,744,099	11,846,459	7,897,640	7,897,640
D - Only Transmission Related	24,786,062	14,871,637	9,914,425	-
D - Only Transmission Related	5,823	3,494	2,329	-
D - Only Transmission Related	(1,727,389)	(1,036,434)	(690,956)	(690,956)
D - Only Transmission Related	1,699,942	1,019,965	679,977	-
D - Only Transmission Related	(1,470,490)	(882,294)	(588,196)	(588,196)
D - Only Transmission Related	2,301,067	1,380,640	920,427	-
D - Only Transmission Related	13,091,021	7,854,613	5,236,408	5,236,408
D - Only Transmission Related	22,929,509	13,757,705	9,171,803	-
D - Only Transmission Related	21,433,499	12,860,099	8,573,400	8,573,400
D - Only Transmission Related	23,578,831	14,147,299	9,431,532	-
D - Only Transmission Related	4,881,513	2,928,908	1,952,605	-
D - Only Transmission Related	254,305,985	152,583,591	101,722,394	-
D - Only Transmission Related	369,397	221,638	147,759	-
D - Only Transmission Related	(792,658)	(475,595)	(317,063)	(317,063)
D - Only Transmission Related	(1,300)	(780)	(520)	(520)
D - Only Transmission Related	(1,585,364)	(951,218)	(634,146)	-
D - Only Transmission Related	69,964,461	41,978,676	27,985,784	-
D - Only Transmission Related	19,878,255	11,926,953	7,951,302	-
D - Only Transmission Related	(412,403)	(247,442)	(164,961)	(164,961)
D - Only Transmission Related	106,622	63,973	42,649	-
D - Only Transmission Related	785,224	471,134	314,089	314,089
D - Only Transmission Related	(3,116,533)	(1,869,920)	(1,246,613)	(1,246,613)
D - Only Transmission Related	(15,609,564)	(9,365,738)	(6,243,825)	(6,243,825)
D - Only Transmission Related	9,251,930	5,551,158	3,700,772	3,700,772
D - Only Transmission Related	(3,713,617)	(2,228,170)	(1,485,447)	(1,485,447)
D - Only Transmission Related	(165,484)	(99,291)	(66,194)	(66,194)
D - Only Transmission Related	(3,571,592)	(2,142,955)	(1,428,637)	-
D - Only Transmission Related	(63,526,809)	(38,116,085)	(25,410,723)	(25,410,723)
D - Only Transmission Related	(56,155,366)	(33,693,220)	(22,462,146)	(22,462,146)
D - Only Transmission Related	2,064,197	1,238,518	825,679	-
D - Only Transmission Related	(4,222,131)	(2,533,279)	(1,688,853)	(1,688,853)
D - Only Transmission Related	(9,609,360)	(5,765,616)	(3,843,744)	-
D - Only Transmission Related	345,110	207,066	138,044	138,044
	2,146,075,721	1,287,645,433	858,430,288	693,588,150

Put
Protected an
At

<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>
Functional Basis	Ending Deferred Tax Balance @ 35%	Ending Deferred Tax Balance @ 21%	Excess / (Deficient) Deferred Income Taxes	Excess / (Deficient) Deferred Income Taxes Protected

D - Only Transmission Related	(53,962,923)	(32,377,754)	(21,585,169)	-
D - Only Transmission Related	(7,414,684)	(4,448,811)	(2,965,874)	-
D - Only Transmission Related	(5,755,020)	(3,453,012)	(2,302,008)	-
D - Only Transmission Related	(1,776,969)	(1,066,181)	(710,788)	-
D - Only Transmission Related	(2,230,746)	(1,338,447)	(892,298)	-
D - Only Transmission Related	(506)	(304)	(203)	-
D - Only Transmission Related	155,465	93,279	62,186	-
D - Only Transmission Related	(150,828)	(90,497)	(60,331)	-
D - Only Transmission Related	299,043	179,426	119,617	-
D - Only Transmission Related	(175,242)	(105,145)	(70,097)	-
D - Only Transmission Related	(528,898)	(317,339)	(211,559)	-
D - Only Transmission Related	(1,879,283)	(1,127,570)	(751,713)	-
D - Only Transmission Related	(1,929,015)	(1,157,409)	(771,606)	-
D - Only Transmission Related	(2,122,095)	(1,273,257)	(848,838)	-
D - Only Transmission Related	(439,336)	(263,602)	(175,734)	-
D - Only Transmission Related	(22,887,539)	(13,732,523)	(9,155,015)	-
D - Only Transmission Related	43,204	25,922	17,282	-
D - Only Transmission Related	117	70	47	-
D - Only Transmission Related	142,683	85,610	57,073	-
D - Only Transmission Related	(6,296,801)	(3,778,081)	(2,518,721)	-
D - Only Transmission Related	(1,789,043)	(1,073,426)	(715,617)	-
D - Only Transmission Related	32,067	19,240	12,827	-
D - Only Transmission Related	550,980	330,588	220,392	-
D - Only Transmission Related	(9,652)	(5,791)	(3,861)	-
D - Only Transmission Related	501	300	200	-
D - Only Transmission Related	519	312	208	-
D - Only Transmission Related	(337,520)	(202,512)	(135,008)	-
D - Only Transmission Related	1,448,001	868,801	579,200	-
D - Only Transmission Related	(591)	(354)	(236)	-
D - Only Transmission Related	1,992	1,195	797	-
D - Only Transmission Related	14,898	8,939	5,959	-
D - Only Transmission Related	6,606	3,963	2,642	-
D - Only Transmission Related	364,694	218,816	145,877	-
D - Only Transmission Related	5,797,318	3,478,391	2,318,927	-
D - Only Transmission Related	5,053,983	3,032,390	2,021,593	-
D - Only Transmission Related	(174,210)	(104,526)	(69,684)	-
D - Only Transmission Related	379,992	227,995	151,997	-
D - Only Transmission Related	339	203	135	-
D - Only Transmission Related	864,842	518,905	345,937	-
D - Only Transmission Related	(31,060)	(18,636)	(12,424)	-
	(94,734,716)	(56,840,830)	(37,893,886)	-

Put
Protected an
At

<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>
Functional Basis	Ending Deferred Tax Balance @ 35%	Ending Deferred Tax Balance @ 21%	Excess / (Deficient) Deferred Income Taxes	Excess / (Deficient) Deferred Income Taxes Protected
E - Plant Related	(25,729,699)	(15,437,819)	(10,291,880)	-
F - Labor Related	-	-	-	-
F - Labor Related	-	-	-	-
F - Labor Related	3,911,375	2,346,825	1,564,550	-
C - Gas, Prod or Other Related	25,459	15,275	10,184	-
C - Gas, Prod or Other Related	(35,155,552)	(21,093,331)	(14,062,221)	-
C - Gas, Prod or Other Related	4,219,266	2,531,560	1,687,707	-
C - Gas, Prod or Other Related	(372,536)	(223,522)	(149,014)	-
C - Gas, Prod or Other Related	(498,391)	(299,035)	(199,356)	-
C - Gas, Prod or Other Related	(8,494)	(5,096)	(3,398)	-
D - Only Transmission Related	153,300	91,980	61,320	-
C - Gas, Prod or Other Related	1,680,405	1,008,243	672,162	-
D - Only Transmission Related	1,593,722	956,233	637,489	-
C - Gas, Prod or Other Related	10,471,158	6,282,695	4,188,463	-
C - Gas, Prod or Other Related	16,613,529	9,968,117	6,645,412	-
F - Labor Related	2,063,550	1,238,130	825,420	-
C - Gas, Prod or Other Related	-	-	(3,763,163)	-
C - Gas, Prod or Other Related	13,458	8,075	5,383	-
C - Gas, Prod or Other Related	(36,246)	(21,748)	(14,498)	-
C - Gas, Prod or Other Related	(10,284,333)	(6,170,600)	(4,113,733)	-
	(31,340,027)	(18,804,016)	(16,299,174)	-
		Protected	693,588,150	693,588,150
		Unprotected Rate Base	116,656,373	
		Unprotected Non-Rate Base	(6,007,294)	
		Total Excess / (Deficient) DIT:	804,237,228	693,588,150

Public Service Electric and Gas Company
and Unprotected Excess Deferred Income Taxes
Attachment 9.a - ADIT Remeasurement

<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	<u>Col.14</u> Col 9 through Col. 14	<u>Col.15</u>
Protected					
Excess/(Deficient) DIT Post Remeasurement Activity #1 Return to Accrual	Excess/(Deficient) DIT Post Remeasurement Activity #2 PLR	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Protected	Excess / (Deficient) Deferred Income Taxes Unprotected
9,818,930	10,436,718			722,771,077	-
-	(25,544,804)			33,061	-
(155)	(7,887,277)			10,208	-
-	-			-	9,914,425
14	-			-	2,329
-	-			(690,942)	-
13	587,423			-	679,977
-	-			(760)	-
(107)	(5,229,533)			-	920,427
-	-			6,768	-
(108)	-			-	9,171,803
-	-			8,573,292	-
-	-			-	9,431,532
-	-			-	1,952,605
-	-			-	101,722,394
-	-			-	147,759
822,919	-			505,856	-
0	-			(520)	-
-	-			-	(634,146)
-	-			-	27,985,784
-	-			-	7,951,302
3	-			(164,958)	-
-	-			-	42,649
-	-			314,089	-
-	-			(1,246,613)	-
-	-			(6,243,825)	-
-	-			3,700,772	-
-	-			(1,485,447)	-
-	-			(66,194)	-
-	-			-	(1,428,637)
248,519	-			(25,162,204)	-
5,190	-			(22,456,956)	-
-	-			-	825,679
(551,020)	-			(2,239,872)	-
-	-			-	(3,843,744)
(10)	-			138,034	-
10,344,189	(27,637,472)	-	-	676,294,866	164,842,139

Public Service Electric and Gas Company
 and Unprotected Excess Deferred Income Taxes
 Attachment 9.a - ADIT Remeasurement

Col.10	Col.11	Col.12	Col.13	Col.14 Col 9 through Col. 14	Col.15
Protected					
Excess/(Deficient) DIT Post Remeasurement Activity #1 Return to Accrual	Excess/(Deficient) DIT Post Remeasurement Activity #2 PLR	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Protected	Excess / (Deficient) Deferred Income Taxes Unprotected
				-	(21,585,169)
				-	(2,965,874)
				-	(2,302,008)
				-	(710,788)
				-	(892,298)
				-	(203)
				-	62,186
				-	(60,331)
				-	119,617
				-	(70,097)
				-	(211,559)
				-	(751,713)
				-	(771,606)
				-	(848,838)
				-	(175,734)
				-	(9,155,015)
				-	17,282
				-	47
				-	57,073
				-	(2,518,721)
				-	(715,617)
				-	12,827
				-	220,392
				-	(3,861)
				-	200
				-	208
				-	(135,008)
				-	579,200
				-	(236)
				-	797
				-	5,959
				-	2,642
				-	145,877
				-	2,318,927
				-	2,021,593
				-	(69,684)
				-	151,997
				-	135
				-	345,937
				-	(12,424)
-	-	-	-	-	(37,893,886)

Public Service Electric and Gas Company
 and Unprotected Excess Deferred Income Taxes
 Attachment 9.a - ADIT Remeasurement

Col.10	Col.11	Col.12	Col.13	Col.14 Col 9 through Col. 14	Col.15
Protected					
Excess/(Deficient) DIT Post Remeasurement Activity #1 Return to Accrual	Excess/(Deficient) DIT Post Remeasurement Activity #2 PLR	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Protected	Excess / (Deficient) Deferred Income Taxes Unprotected
				-	(10,291,880)
				-	-
				-	1,564,550
				-	10,184
				-	(14,062,221)
				-	1,687,707
				-	(149,014)
				-	(199,356)
				-	(3,398)
				-	61,320
				-	672,162
				-	637,489
				-	4,188,463
				-	6,645,412
				-	825,420
				-	(3,763,163)
				-	5,383
				-	(14,498)
				-	(4,113,733)
				-	(16,299,174)
10,344,189	(27,637,472)	-	-	676,294,866	116,656,373
10,344,189	(27,637,472)	-	-	676,294,866	(6,007,294)
					110,649,079

Col.16

Col.17

Col.18

Col.19

Col.20

Col 15 through Col. 20

Unprotected

Excess/(Deficient) DIT Post Remeasurement Activity #1 Return to Accrual	Excess/(Deficient) DIT Post Remeasurement Activity #2 PLR	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected
--	--	--	--	--

-	(10,436,718)			(10,436,718)
-	25,544,804			25,544,804
-	7,887,277			7,887,277
(197)	-			9,914,228
(0)	-			2,329
-	-			-
(14)	-			679,963
-	(587,423)			(587,423)
(17)	-			920,409
-	5,229,533			5,229,533
(187)	-			9,171,617
-	-			-
(78,516)	-			9,353,016
(28)	-			1,952,577
(2,637,437)	-			99,084,957
(21)	-			147,738
(822,909)	-			(822,909)
-	-			-
1,793	-			(632,352)
(566)	-			27,985,218
(144)	-			7,951,158
-	-			-
-	-			42,649
-	-			-
-	-			-
-	-			-
-	-			-
-	-			-
-	-			-
-	-			-
-	-			-
372,899	-			(1,055,738)
-	-			-
-	-			-
-	-			825,679
-	-			-
(36,099)	-			(3,879,843)
-	-			-

(3,201,443)

27,637,472

-

-

189,278,168

Col.16

Col.17

Col.18

Col.19

Col.20

Col 15 through Col. 20

Unprotected

Excess/(Deficient) DIT Post Remeasurement Activity #1 Return to Accrual	Excess/(Deficient) DIT Post Remeasurement Activity #2 PLR	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected
--	--	--	--	--

11,320				(21,573,849)
9,800				(2,956,073)
-				(2,302,008)
14				(710,774)
18				(892,281)
-				(203)
(1)				62,185
1				(60,330)
(2)				119,615
1				(70,095)
4				(211,555)
15				(751,698)
10				(771,596)
7,066				(841,771)
2				(175,732)
237,369				(8,917,646)
(0)				17,281
-				47
(161)				56,912
51				(2,518,670)
13				(715,604)
(0)				12,827
-				220,392
-				(3,861)
-				200
-				208
-				(135,008)
-				579,200
-				(236)
-				797
-				5,959
-				2,642
(33,360)				112,518
(12,203)				2,306,724
-				2,021,593
-				(69,684)
51,332				203,329
-				135
3,363				349,300
1				(12,423)
274,654			-	(37,619,232)

Col.16

Col.17

Col.18

Col.19

Col.20

Col 15 through Col. 20

Unprotected

Excess/(Deficient) DIT Post Remeasurement Activity #1 Return to Accrual	Excess/(Deficient) DIT Post Remeasurement Activity #2 PLR	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected
--	--	--	--	--

12,828,106				2,536,226
48,530				48,530
3,389				3,389
1,172,688				2,737,238
(151,944)				(141,760)
-				(14,062,221)
(1,905,595)				(217,888)
-				(149,014)
-				(199,356)
1,517				(1,881)
-				61,320
(12,822,973)				(12,150,811)
-				637,489
-				4,188,463
(58,360)				6,587,052
385,600				1,211,020
-				(3,763,163)
2,101				7,484
-				(14,498)
(326,857)				(4,440,590)
(823,799)			-	(17,122,973)

9,953,236	27,637,472	-	-	154,247,080
(13,703,823)	-	-	-	(19,711,117)
(3,750,588)	27,637,472	-	-	134,535,963

Col.21
Col 14 + Col. 20

Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
--

712,334,359
25,577,865
7,897,485
9,914,228
2,329
(690,942)
679,963
(588,183)
920,409
5,236,301
9,171,617
8,573,292
9,353,016
1,952,577
99,084,957
147,738
(317,053)
(520)
(632,352)
27,985,218
7,951,158
(164,958)
42,649
314,089
(1,246,613)
(6,243,825)
3,700,772
(1,485,447)
(66,194)
(1,055,738)
(25,162,204)
(22,456,956)
825,679
(2,239,872)
(3,879,843)
138,034

865,573,034

Col.21
Col 14 + Col. 20

Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
--

(21,573,849)
(2,956,073)
(2,302,008)
(710,774)
(892,281)
(203)
62,185
(60,330)
119,615
(70,095)
(211,555)
(751,698)
(771,596)
(841,771)
(175,732)
(8,917,646)
17,281
47
56,912
(2,518,670)
(715,604)
12,827
220,392
(3,861)
200
208
(135,008)
579,200
(236)
797
5,959
2,642
112,518
2,306,724
2,021,593
(69,684)
203,329
135
349,300
(12,423)

(37,619,232)

Col.21
Col 14 + Col. 20

Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
--

-
2,536,226
48,530
3,389
2,737,238
(141,760)
(14,062,221)
(217,888)
(149,014)
(199,356)
(1,881)
61,320
(12,150,811)
637,489
4,188,463
6,587,052
1,211,020
(3,763,163)
7,484
(14,498)
(4,440,590)

(17,122,973)

676,294,866
154,247,080
(19,711,117)
810,830,829

Col.1

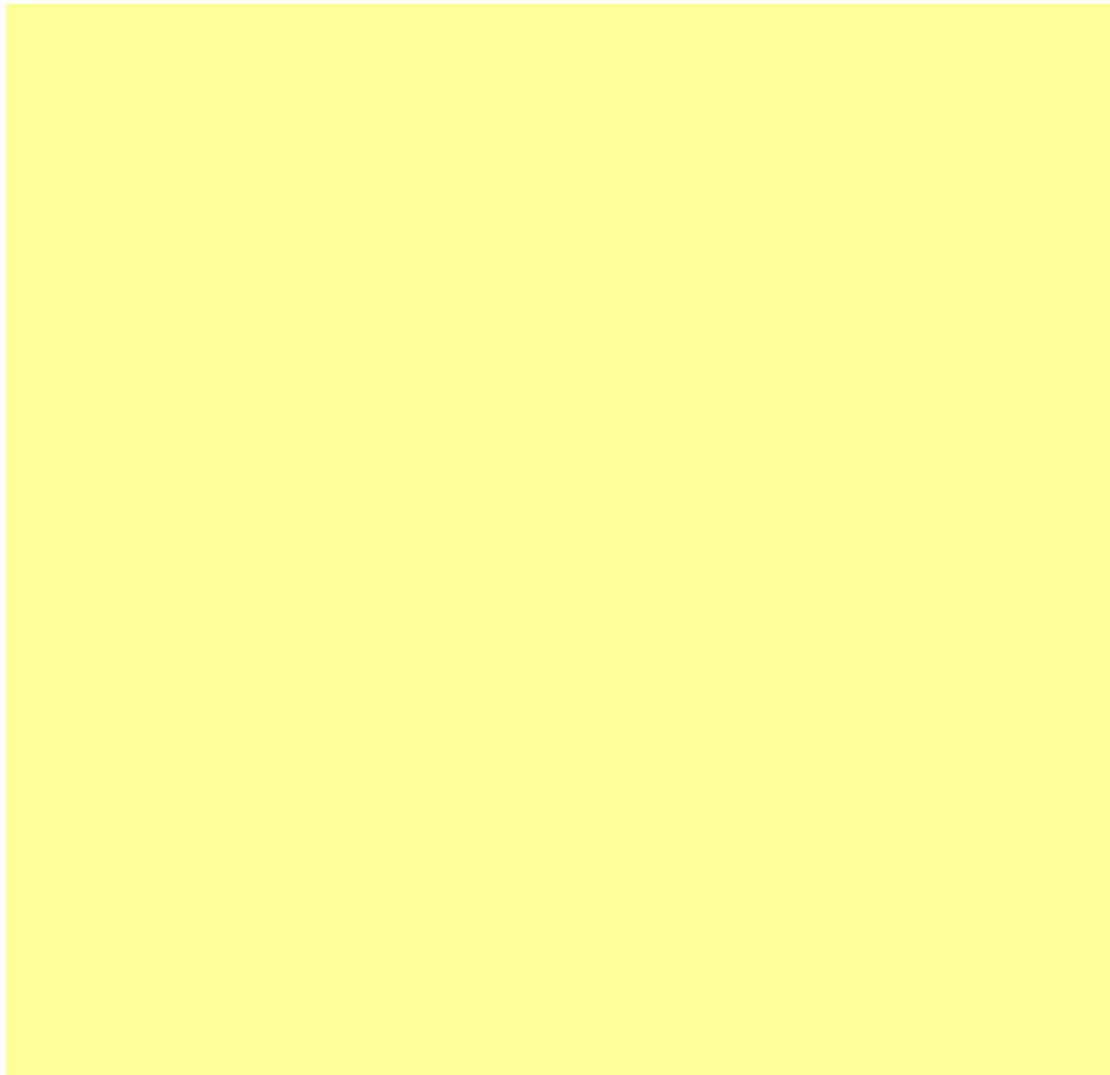
Col.2

Col.3

Col.4

Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization
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Jurisdiction: Federal



Jurisdiction Totals:

Col.1

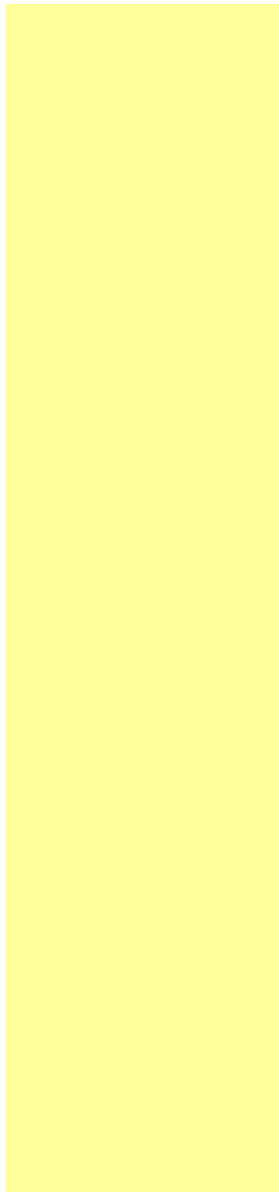
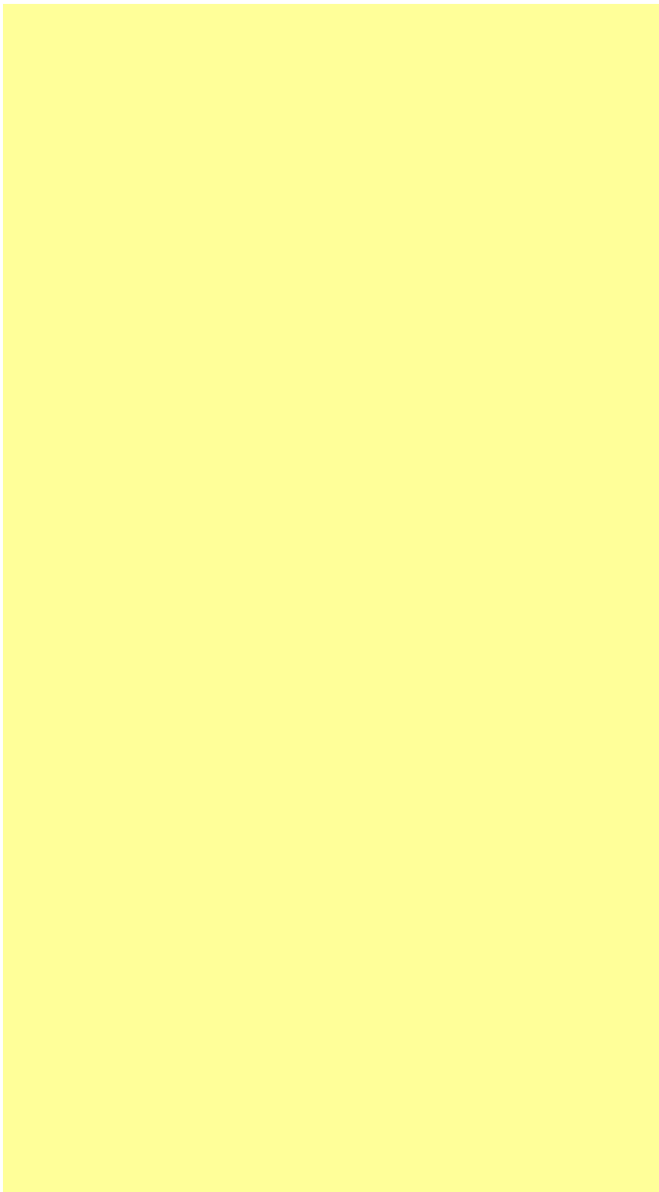
Col.2

Col.3

Col.4

Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization
---------	--	--	--

Jurisdiction: NJ Offset



Jurisdiction Totals:

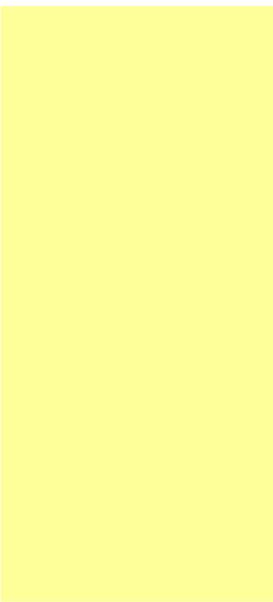
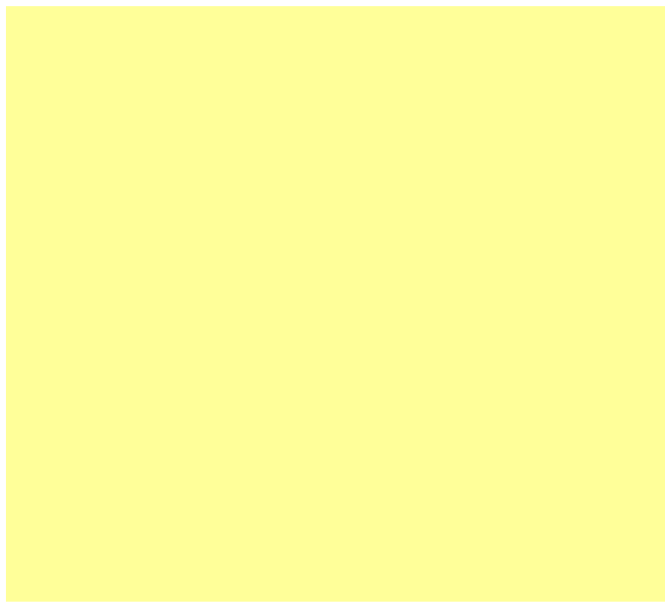
Col.1

Col.2

Col.3

Col.4

Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization
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Totals:

Col.5

Col.6

Col.7

Col.8
Col 6 - Col.7

Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes
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Col.5

Col.6

Col.7

Col.8
Col 6 - Col.7

Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes
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			-
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Col.5

Col.6

Col.7

Col.8
Col 6 - Col.7

Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes
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			-

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<hr/>		
<hr/>		
Protected		-
Unprotected Rate Base		-
Unprotected Non-Rate Base		-
Total Excess / (Deficient) DIT:		<hr/> <hr/>

Public Service Electric and Gas Company
Protected and Unprotected Excess Deferred Income Taxes
Attachment 9.a - ADIT Remeasurement

Col.9 Col.10 Col.11 Col.12 Col.13 Col.14
Col 9 through Col. 14

Protected					
Excess / (Deficient) Deferred Income Taxes Protected	Excess/(Deficient) DIT Post Remeasurement Activity #1 ...	Excess/(Deficient) DIT Post Remeasurement Activity #2 ...	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Protected

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Col.15

Col.16

Col.17

Col.18

Col.19

Unprotected				
	Excess/(Deficient) DIT Post Remeasurement Activity #1 ...	Excess/(Deficient) DIT Post Remeasurement Activity #2 ...	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...
Excess / (Deficient) Deferred Income Taxes Unprotected				

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Col.15

Col.16

Col.17

Col.18

Col.19

Unprotected				
	Excess/(Deficient) DIT Post Remeasurement Activity #1 ...	Excess/(Deficient) DIT Post Remeasurement Activity #2 ...	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...
Excess / (Deficient) Deferred Income Taxes Unprotected				

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Col.15

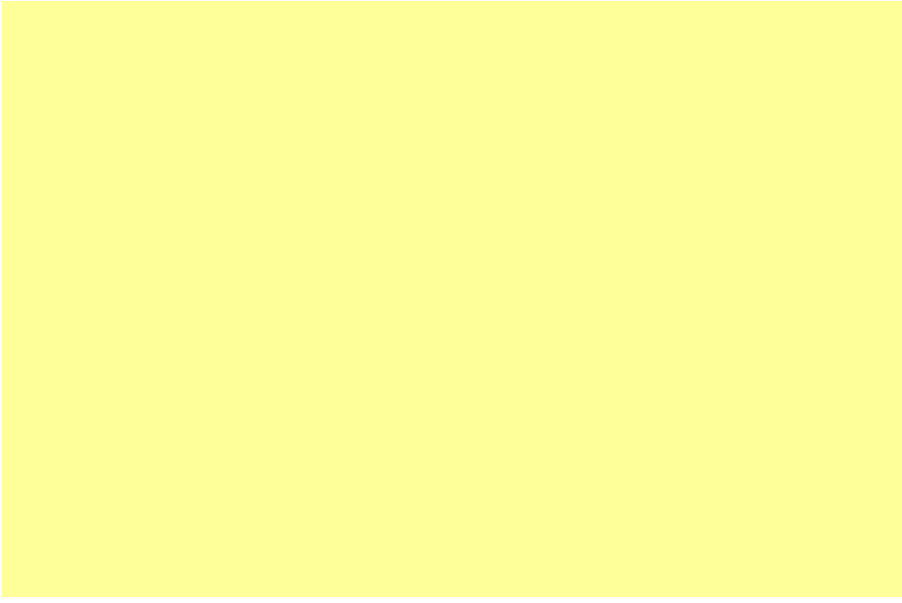
Col.16

Col.17

Col.18

Col.19

Unprotected				
Excess / (Deficient) Deferred Income Taxes Unprotected	Excess/(Deficient) DIT Post Remeasurement Activity #1 ...	Excess/(Deficient) DIT Post Remeasurement Activity #2 ...	Excess/(Deficient) DIT Post Remeasurement Activity #3 ...	Excess/(Deficient) DIT Post Remeasurement Activity #4 ...

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**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability**

Amount included on Line 44b of Appendix A of this Filing:

Average Unprotected Excess Deferred Income Tax Regulatory Liability balance	77,123,540	A
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Vintage:

2017 TCJA

Account 254, Transmission-related Unprotected Excess Deferred Income Tax Regulatory Liability

Line	Year	Month	(3) Monthly Unprotected EDIT Amortization	(4) Cumulative Unprotected EDIT Balance	(5) Beginning & Ending Unprotected EDIT Balance	
1	2018	Dec			154,247,080	
2	2019	Jan	(12,853,923)	141,393,157		
3	2019	Feb	(12,853,923)	128,539,234		
4	2019	Mar	(12,853,923)	115,685,310		
5	2019	Apr	(12,853,923)	102,831,387		
6	2019	May	(12,853,923)	89,977,464		
7	2019	Jun	(12,853,923)	77,123,540		
8	2019	Jul	(12,853,923)	64,269,617		
9	2019	Aug	(12,853,923)	51,415,693		
10	2019	Sep	(12,853,923)	38,561,770		
11	2019	Oct	(12,853,923)	25,707,847		
12	2019	Nov	(12,853,923)	12,853,923		
13	2019	Dec	(12,853,923)	0		
		Total	<u>(154,247,080)</u>			
14	EOY Unprotected Excess Deferred Income Tax Regulatory Liability balance:					0
15	Average Unprotected Excess Deferred Income Tax Regulatory Liability balance included in the FERC Formula Filing:					<u>77,123,540</u> A

Explanations:

- Col. 5, Line 1 Represents the ending Unprotected EDIT Regulatory Liability balance as of Dec 31st of previous year.
- Lines 2 - 13 Represents the rate period.
- Col. 3 Represents the monthly amortization of the Unprotected EDIT balance.
- Col. 4 Represents the cumulative Unprotected EDIT Regulatory Liability balance: Col. 4 of previous month plus Col. 3 of current month.
- Col. 5, Line 14 Unprotected Excess Deferred Income Tax Regulatory Liability balance as of Dec 31st of current year.
- Col. 5, Line 15 Average Unprotected Excess Deferred Income Tax Regulatory Liability balance that is included in the formula rate.

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability**

Vintage:

...

Account 254, Transmission-related Unprotected Excess Deferred Income Tax Regulatory Liability

Line	Year	Month	(3) Monthly Unprotected EDIT Amortization	(4) Cumulative Unprotected EDIT Balance	(5) Beginning & Ending Unprotected EDIT Balance	
1		Dec				
2		Jan		0		
3		Feb		0		
4		Mar		0		
5		Apr		0		
6		May		0		
7		Jun		0		
8		Jul		0		
9		Aug		0		
10		Sep		0		
11		Oct		0		
12		Nov		0		
13		Dec		0		
		Total	<u>0</u>			
14	EOY Unprotected Excess Deferred Income Tax Regulatory Liability balance:					0
15	Average Unprotected Excess Deferred Income Tax Regulatory Liability balance included in the FERC Formula Filing:					<u>0</u> ...

Explanations:

- Col. 5, Line 1 Represents the ending Unprotected EDIT Regulatory Liability balance as of Dec 31st of previous year.
- Lines 2 - 13 Represents the rate period.
- Col. 3 Represents the monthly amortization of the Unprotected EDIT balance.
- Col. 4 Represents the cumulative Unprotected EDIT Regulatory Liability balance: Col. 4 of previous month plus Col. 3 of current month.
- Col. 5, Line 14 Unprotected Excess Deferred Income Tax Regulatory Liability balance as of Dec 31st of current year.
- Col. 5, Line 15 Average Unprotected Excess Deferred Income Tax Regulatory Liability balance that is included in the formula rate.

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset**

Amount included on Line 44a of Appendix A of this Filing:

Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance 0 A

Vintage:

2017 TCJA

Account 182.3, Transmission-related Unprotected Deficient Deferred Income Tax Regulatory Asset

Line	Year	Month	(3) Monthly Unprotected DDIT Amortization	(4) Cumulative Unprotected DDIT Balance	(5) Beginning & Ending Unprotected DDIT Balance
1	2018	Dec			0
2	2019	Jan	0	0	
3	2019	Feb	0	0	
4	2019	Mar	0	0	
5	2019	Apr	0	0	
6	2019	May	0	0	
7	2019	Jun	0	0	
8	2019	Jul	0	0	
9	2019	Aug	0	0	
10	2019	Sep	0	0	
11	2019	Oct	0	0	
12	2019	Nov	0	0	
13	2019	Dec	0	0	
		Total	<u>0</u>		
14	EOY Unprotected Deficient Deferred Income Tax Regulatory Asset balance:				<u>0</u>
15	Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance included in the FERC Formula Filing:				<u>0</u> A

Explanations:

- Col. 5, Line 1 Represents the ending Unprotected DDIT Regulatory Asset balance as of Dec 31st of previous year.
- Lines 2 - 13 Represents the rate period.
- Col. 3 Represents the monthly amortization of the Unprotected DDIT balance.
- Col. 4 Represents the cumulative Unprotected DDIT Regulatory Asset balance; Col. 4 of previous month plus Col. 3 of current month.
- Col. 5, Line 14 Unprotected Deficient Deferred Income Tax Regulatory Asset balance as of Dec 31st of current year.
- Col. 5, Line 15 Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance that is included in the formula rate.

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset**

Vintage:

...

Account 182.3, Transmission-related Unprotected Deficient Deferred Income Tax Regulatory Asset

Line	Year	Month	(3) Monthly Unprotected DDIT Amortization	(4) Cumulative Unprotected DDIT Balance	(5) Beginning & Ending Unprotected DDIT Balance
1		Dec			
2		Jan		0	
3		Feb		0	
4		Mar		0	
5		Apr		0	
6		May		0	
7		Jun		0	
8		Jul		0	
9		Aug		0	
10		Sep		0	
11		Oct		0	
12		Nov		0	
13		Dec		0	
		Total	<u>0</u>		
14	EOY Unprotected Deficient Deferred Income Tax Regulatory Asset balance:				<u>0</u>
15	Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance included in the FERC Formula Filing:				<u>0</u> ...

Explanations:

- Col. 5, Line 1 Represents the ending Unprotected DDIT Regulatory Asset balance as of Dec 31st of previous year.
- Lines 2 - 13 Represents the rate period.
- Col. 3 Represents the monthly amortization of the Unprotected DDIT balance.
- Col. 4 Represents the cumulative Unprotected DDIT Regulatory Asset balance; Col. 4 of previous month plus Col. 3 of current month.
- Col. 5, Line 14 Unprotected Deficient Deferred Income Tax Regulatory Asset balance as of Dec 31st of current year.
- Col. 5, Line 15 Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance that is included in the formula rate.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.d - Protected Excess Deferred Income Tax Regulatory Liability Using The Proration Methodology - Tax Basis

Amount included on Line 44b of Appendix A of this Filing:
 Prorated Protected Excess Deferred Income Tax Regulatory Liability balance 0 A

Line 1 True-Up for Year:
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:
... Account 254, Transmission-related Excess Deferred Income Tax Regulatory Liability

Line	Year	Month	(1) Actual Monthly Increase(Decrease) In EDIT - Depreciable Tax Basis	(2) Projected Monthly Increase(Decrease) In EDIT - Depreciable Tax Basis	(3) EDIT Variance	(4) Under Projected Monthly EDIT	(5) Days Outstanding During the Year	(6) Proration Percentage	(7) Prorated Amount	(8) Over Projected Monthly EDIT	(9) Reversal of Projected EDIT Not Realized with Proration	(10) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis (Prorated)	(11) Monthly EDIT for True-Up	(12) EDIT Balances for True-Up
3		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	0
5		Feb			0	0	307	84.11%	0	0	0	0	0	0
6		Mar			0	0	276	75.62%	0	0	0	0	0	0
7		Apr			0	0	246	67.40%	0	0	0	0	0	0
8		May			0	0	215	58.90%	0	0	0	0	0	0
9		Jun			0	0	185	50.80%	0	0	0	0	0	0
10		Jul			0	0	154	42.19%	0	0	0	0	0	0
11		Aug			0	0	123	33.70%	0	0	0	0	0	0
12		Sep			0	0	93	25.48%	0	0	0	0	0	0
13		Oct			0	0	62	16.99%	0	0	0	0	0	0
14		Nov			0	0	32	8.77%	0	0	0	0	0	0
15		Dec			0	0	1	0.27%	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0

16 EOY Protected Excess Deferred Income Tax Regulatory Liability based on the Proration Methodology included in the FERC Formula Filing: 0 A

Explanations:
 Col. 14, Line 3 Represents the actual beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year.
 Lines 4 - 15 Represents the Actual Rate period.
 Col. 3 Represents the actual monthly amortization of the Protected EDIT balance before proration.
 Col. 4 Represents the projected monthly amortization of the Protected EDIT balance before proration.
 Col. 5 Col. 3 less Col. 4.
 Col. 6 Reflects months when the actual amortization was lower than the projected monthly amortization.
 Col. 7 Number of days remaining in the year as of and including the last day of the month.
 Col. 8 Monthly proration percentage based on days of the year.
 Col. 9 Col. 6 times Col. 8.
 Col. 10 Represents months when the actual monthly Protected EDIT amortization balance exceeded the projected Protected EDIT amortization amount.
 Col. 9 plus Col. 10.
 Col. 11 Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
 Col. 12 Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).
 Col. 13 Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.
 Col. 14, Line 16

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.d - Protected Excess Deferred Income Tax Regulatory Liability Using The Proration Methodology - Tax Basis

Line 1 True-Up for Year:
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:
... Account 254, Transmission-related Excess Deferred Income Tax Regulatory Liability

Line	Year	Month	(1) Actual Monthly Increase(Decrease) In EDIT - Depreciable Tax Basis	(2) Projected Monthly Increase(Decrease) In EDIT - Depreciable Tax Basis	(3) EDIT Variance	(4) Under Projected Monthly EDIT	(5) Days Outstanding During the Year	(6) Proration Percentage	(7) Prorated Amount	(8) Over Projected Monthly EDIT	(9) Reversal of Projected EDIT Not Realized with Proration	(10) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis (Prorated)	(11) Monthly EDIT for True-Up	(12) EDIT Balances for True-Up
3		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	0
5		Feb			0	0	307	84.11%	0	0	0	0	0	0
6		Mar			0	0	276	75.62%	0	0	0	0	0	0
7		Apr			0	0	246	67.40%	0	0	0	0	0	0
8		May			0	0	215	58.90%	0	0	0	0	0	0
9		Jun			0	0	185	50.80%	0	0	0	0	0	0
10		Jul			0	0	154	42.19%	0	0	0	0	0	0
11		Aug			0	0	123	33.70%	0	0	0	0	0	0
12		Sep			0	0	93	25.48%	0	0	0	0	0	0
13		Oct			0	0	62	16.99%	0	0	0	0	0	0
14		Nov			0	0	32	8.77%	0	0	0	0	0	0
15		Dec			0	0	1	0.27%	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0

16 EOY Protected Excess Deferred Income Tax Regulatory Liability based on the Proration Methodology included in the FERC Formula Filing: 0 ...

Explanations:
 Col. 14, Line 3 Represents the actual beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year.
 Lines 4 - 15 Represents the Actual Rate period.
 Col. 3 Represents the actual monthly amortization of the Protected EDIT balance before proration.
 Col. 4 Represents the projected monthly amortization of the Protected EDIT balance before proration.
 Col. 5 Col. 3 less Col. 4.
 Col. 6 Reflects months when the actual amortization was lower than the projected monthly amortization.
 Col. 7 Number of days remaining in the year as of and including the last day of the month.
 Col. 8 Monthly proration percentage based on days of the year.
 Col. 9 Col. 6 times Col. 8.
 Col. 10 Represents months when the actual monthly Protected EDIT amortization balance exceeded the projected Protected EDIT amortization amount.
 Col. 9 plus Col. 10.
 Col. 11 Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
 Col. 12 Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).
 Col. 13 Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.
 Col. 14, Line 16

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.a - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Amount included on Line 44a of Appendix A of this Filing:
 Prorated Protected Deficient Deferred Income Tax Regulatory Asset balance 0 A

Line 1 True-Up for Year: [redacted]
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Account 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset

Line	Year	(1) Month	(2) Actual Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(3) Projected Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(4) DDIT Variance	(5) Under Projected Monthly DDIT	(6) Days Outstanding During the Year	(7) Proration Percentage	(8) Prorated Amount	(9) Over Projected Monthly DDIT	(10) Reversal of Projected DDIT Not Realized with Proration	(11) Projected Monthly (Increase) in DDIT - Depreciable Tax Basis (Prorated)	(12) Monthly DDIT for True-Up	(13) DDIT Balances for True-Up
3		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	0
5		Feb			0	0	307	84.11%	0	0	0	0	0	0
6		Mar			0	0	276	75.62%	0	0	0	0	0	0
7		Apr			0	0	246	67.40%	0	0	0	0	0	0
8		May			0	0	215	58.90%	0	0	0	0	0	0
9		Jun			0	0	185	50.68%	0	0	0	0	0	0
10		Jul			0	0	154	42.19%	0	0	0	0	0	0
11		Aug			0	0	123	33.70%	0	0	0	0	0	0
12		Sep			0	0	93	25.48%	0	0	0	0	0	0
13		Oct			0	0	62	16.99%	0	0	0	0	0	0
14		Nov			0	0	32	8.77%	0	0	0	0	0	0
15		Dec			0	0	1	0.27%	0	0	0	0	0	0
		Total	0	0	0	0			0	0	0	0	0	0

EDY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing:

0 A

Explanations:

- Col. 14, Line 3 Represents the actual beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year.
- Lines 4 - 15 Represents the Actual Rate period.
- Col. 3 Represents the actual monthly amortization of the Protected DDIT balance before proration.
- Col. 4 Represents the projected monthly amortization of the Protected DDIT balance before proration.
- Col. 5 Col. 3 less Col. 4.
- Col. 6 Reflects months when the actual amortization was lower than the projected monthly amortization.
- Col. 7 Number of days remaining in the year as of and including the last day of the month.
- Col. 8 Monthly proration percentage based on days of the year.
- Col. 9 Col. 6 times Col. 8.
- Col. 10 Represents months when the actual monthly Protected DDIT amortization balance exceeded the projected Protected DDIT amortization amount.
- Col. 11 Col. 9 plus Col. 10.
- Col. 12 Represents the projected monthly Protected DDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
- Col. 13 Total cumulative monthly Protected DDIT Regulatory Asset balance (Col. 11 plus Col. 12 plus prior cumulative month).
- Col. 14, Line 16 Actual EDY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.a - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Line 1 True-Up for Year: [redacted]
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Account 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset

Line	Year	(1) Month	(2) Actual Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(3) Projected Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(4) DDIT Variance	(5) Under Projected Monthly DDIT	(6) Days Outstanding During the Year	(7) Proration Percentage	(8) Prorated Amount	(9) Over Projected Monthly DDIT	(10) Reversal of Projected DDIT Not Realized with Proration	(11) Projected Monthly (Increase) in DDIT - Depreciable Tax Basis (Prorated)	(12) Monthly DDIT for True-Up	(13) DDIT Balances for True-Up
3		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	0
5		Feb			0	0	307	84.11%	0	0	0	0	0	0
6		Mar			0	0	276	75.62%	0	0	0	0	0	0
7		Apr			0	0	246	67.40%	0	0	0	0	0	0
8		May			0	0	215	58.90%	0	0	0	0	0	0
9		Jun			0	0	185	50.68%	0	0	0	0	0	0
10		Jul			0	0	154	42.19%	0	0	0	0	0	0
11		Aug			0	0	123	33.70%	0	0	0	0	0	0
12		Sep			0	0	93	25.48%	0	0	0	0	0	0
13		Oct			0	0	62	16.99%	0	0	0	0	0	0
14		Nov			0	0	32	8.77%	0	0	0	0	0	0
15		Dec			0	0	1	0.27%	0	0	0	0	0	0
		Total	0	0	0	0			0	0	0	0	0	0

EDY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing:

0 ...

Explanations:

- Col. 14, Line 3 Represents the actual beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year.
- Lines 4 - 15 Represents the Actual Rate period.
- Col. 3 Represents the actual monthly amortization of the Protected DDIT balance before proration.
- Col. 4 Represents the projected monthly amortization of the Protected DDIT balance before proration.
- Col. 5 Col. 3 less Col. 4.
- Col. 6 Reflects months when the actual amortization was lower than the projected monthly amortization.
- Col. 7 Number of days remaining in the year as of and including the last day of the month.
- Col. 8 Monthly proration percentage based on days of the year.
- Col. 9 Col. 6 times Col. 8.
- Col. 10 Represents months when the actual monthly Protected DDIT amortization balance exceeded the projected Protected DDIT amortization amount.
- Col. 11 Col. 9 plus Col. 10.
- Col. 12 Represents the projected monthly Protected DDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
- Col. 13 Total cumulative monthly Protected DDIT Regulatory Asset balance (Col. 11 plus Col. 12 plus prior cumulative month).
- Col. 14, Line 16 Actual EDY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

**Public Service Electric and Gas Company
ATTACHMENT H-10A**

Attachment 9.f - Protected Excess Deferred Income Tax Regulatory Liability Using The Proration Methodology - Tax Basis

Amount included on Line 44b of Appendix A of this Filing:

Prorated Protected Excess Deferred Income Tax Regulatory Liability balance 675,736,123_A

Line 1 Projection for Year: #####
Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage: 2017 TCJA Account 254, Transmission-related Protected Excess Deferred Income Tax Regulatory Liability

Line	Year	Month	(3) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected EDIT	(8) Beginning & Ending Protected EDIT Balance	
3	2018	Dec						676,294,866	
4	2019	Jan	(115,082)	335	91.78%	(105,623)	676,189,243		
5	2019	Feb	(103,945)	307	84.11%	(87,428)	676,101,815		
6	2019	Mar	(115,082)	276	75.62%	(87,021)	676,014,794		
7	2019	Apr	(111,369)	246	67.40%	(75,060)	675,939,734		
8	2019	May	(115,082)	215	58.90%	(67,788)	675,871,946		
9	2019	Jun	(111,369)	185	50.68%	(56,448)	675,815,498		
10	2019	Jul	(115,082)	154	42.19%	(48,555)	675,766,943		
11	2019	Aug	(115,082)	123	33.70%	(38,781)	675,728,162		
12	2019	Sep	120,875	93	25.48%	30,798	675,758,960		
13	2019	Oct	(88,710)	62	16.99%	(15,068)	675,743,892		
14	2019	Nov	(85,848)	32	8.77%	(7,526)	675,736,366		
15	2019	Dec	(88,710)	1	0.27%	(243)	675,736,123		
		Total	(1,044,484)			(558,743)			
16	Projected Protected Excess Deferred Income Tax Regulatory Liability based on Proration Methodology:							(558,743)	
17	Projected EOY Protected Excess Deferred Income Tax Regulatory Liability included in the FERC Formula Filing:							<u>675,736,123_A</u>	

Explanations:

Col. 8, Line 3 Represents the projected ending Protected EDIT Regulatory Liability balance as of previous year.
 Lines 4 - 15 Represents the forecasted rate period.
 Col. 3 Represents the projected monthly amortization of the Protected EDIT balance before proration.
 Col. 4 Number of days remaining in the year as of and including the last day of the month.
 Col. 5 Col. 4 divided by the number of days in the year.
 Col. 6 Col. 3 multiplied by Col. 5.
 Col. 7 Col. 7 of previous month plus Col. 6, represents the cumulative monthly Protected EDIT Regulatory Liability balance.
 Col. 8, Line 16 Total projected Protected EDIT amortization on a prorated basis.
 Col. 8, Line 17 Projected total EOY balance of Protected EDIT that is included in the formula rate.

**Public Service Electric and Gas Company
ATTACHMENT H-10A**

Attachment 9.f - Protected Excess Deferred Income Tax Regulatory Liability Using The Proration Methodology - Tax Basis

Line 1 Projection for Year: 0
Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage: ... Account 254, Transmission-related Protected Excess Deferred Income Tax Regulatory Liability

Line	Year	Month	(3) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected EDIT	(8) Beginning & Ending Protected EDIT Balance	
3		Dec							
4		Jan		335	91.78%	0	0		
5		Feb		307	84.11%	0	0		
6		Mar		276	75.62%	0	0		
7		Apr		246	67.40%	0	0		
8		May		215	58.90%	0	0		
9		Jun		185	50.68%	0	0		
10		Jul		154	42.19%	0	0		
11		Aug		123	33.70%	0	0		
12		Sep		93	25.48%	0	0		
13		Oct		62	16.99%	0	0		
14		Nov		32	8.77%	0	0		
15		Dec		1	0.27%	0	0		
		Total	0			0			
16	Projected Protected Excess Deferred Income Tax Regulatory Liability based on Proration Methodology:							0	
17	Projected EOY Protected Excess Deferred Income Tax Regulatory Liability included in the FERC Formula Filing:							<u>0</u>	

Explanations:

Col. 8, Line 3 Represents the projected ending Protected EDIT Regulatory Liability balance as of previous year.
 Lines 4 - 15 Represents the forecasted rate period.
 Col. 3 Represents the projected monthly amortization of the Protected EDIT balance before proration.
 Col. 4 Number of days remaining in the year as of and including the last day of the month.
 Col. 5 Col. 4 divided by the number of days in the year.
 Col. 6 Col. 3 multiplied by Col. 5.
 Col. 7 Col. 7 of previous month plus Col. 6, represents the cumulative monthly Protected EDIT Regulatory Liability balance.
 Col. 8, Line 16 Total projected Protected EDIT amortization on a prorated basis.
 Col. 8, Line 17 Projected total EOY balance of Protected EDIT that is included in the formula rate.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Amount included on Line 44a of Appendix A of this Filing:
 Prorated Protected Deficient Deferred Income Tax Regulatory Asset balance 0 A

Line 1 Projection for Year: 2019
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage: 2017 TCJA Account 182.3, Transmission-related Protected Deficient Deferred Income Tax Regulatory Asset

Line	Year	Month	(1) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	(2)	(3) Days Outstanding During the Year	(4) Proration Percentage	(5) Monthly Prorated Amount	(6) Cumulative Prorated Protected DDIT	(7) Beginning & Ending Protected DDIT Balance
3	2018	Dec							0
4	2019	Jan	0		335	91.78%	0		0
5	2019	Feb	0		307	84.11%	0		0
6	2019	Mar	0		276	75.62%	0		0
7	2019	Apr	0		246	67.40%	0		0
8	2019	May	0		215	58.90%	0		0
9	2019	Jun	0		185	50.68%	0		0
10	2019	Jul	0		154	42.19%	0		0
11	2019	Aug	0		123	33.70%	0		0
12	2019	Sep	0		93	25.48%	0		0
13	2019	Oct	0		62	16.99%	0		0
14	2019	Nov	0		32	8.77%	0		0
15	2019	Dec	0		1	0.27%	0		0
		Total	0				0		0
16	Projected Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:								0
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:								0 A

Explanations:

- Col. 8, Line 3 Represents the projected ending Protected DDIT Regulatory Asset balance as of previous year.
- Lines 4 - 15 Represents the forecasted rate period.
- Col. 3 Represents the projected monthly amortization of the Protected DDIT balance before proration.
- Col. 4 Number of days remaining in the year as of and including the last day of the month.
- Col. 5 Col. 4 divided by the number of days in the year.
- Col. 6 Col. 3 multiplied by Col. 5.
- Col. 7 Col. 7 of previous month plus Col. 6; represents the cumulative monthly Protected DDIT Regulatory Asset balance.
- Col. 8, Line 16 Total projected Protected DDIT amortization on a prorated basis.
- Col. 8, Line 17 Projected total EOY balance of Protected DDIT that is included in the formula rate.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Line 1 Projection for Year: 2019
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage: Account 182.3, Transmission-related Protected Deficient Deferred Income Tax Regulatory Asset

Line	Year	Month	(1) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	(2)	(3) Days Outstanding During the Year	(4) Proration Percentage	(5) Monthly Prorated Amount	(6) Cumulative Prorated Protected DDIT	(7) Beginning & Ending Protected DDIT Balance
3		Dec							
4		Jan			335	91.78%	0		0
5		Feb			307	84.11%	0		0
6		Mar			276	75.62%	0		0
7		Apr			246	67.40%	0		0
8		May			215	58.90%	0		0
9		Jun			185	50.68%	0		0
10		Jul			154	42.19%	0		0
11		Aug			123	33.70%	0		0
12		Sep			93	25.48%	0		0
13		Oct			62	16.99%	0		0
14		Nov			32	8.77%	0		0
15		Dec			1	0.27%	0		0
		Total	0				0		0
16	Projected Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:								0
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:								0 ...

Explanations:

- Col. 8, Line 3 Represents the projected ending Protected DDIT Regulatory Asset balance as of previous year.
- Lines 4 - 15 Represents the forecasted rate period.
- Col. 3 Represents the projected monthly amortization of the Protected DDIT balance before proration.
- Col. 4 Number of days remaining in the year as of and including the last day of the month.
- Col. 5 Col. 4 divided by the number of days in the year.
- Col. 6 Col. 3 multiplied by Col. 5.
- Col. 7 Col. 7 of previous month plus Col. 6; represents the cumulative monthly Protected DDIT Regulatory Asset balance.
- Col. 8, Line 16 Total projected Protected DDIT amortization on a prorated basis.
- Col. 8, Line 17 Projected total EOY balance of Protected DDIT that is included in the formula rate.