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PSEG Services Corporation
601 New Jersey Ave NW, STE 310
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Services Corporation

March 18, 2024

Submitted via eTariff, Filing Type 80

Debbie-Anne A. Reese, Acting Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

RE: PJM Interconnection, L.L.C. Public Service Electric and Gas Company Docket No. ER20-2004-005, Compliance Filing (Part I of II)

Public Service Electric and Gas Company ("PSE&G") hereby submits, through PJM Interconnection, L.L.C. ("PJM"), this compliance filing in response to the Order on Compliance that the Commission issued on January 18, 2024 in the above-captioned docket addressing PSE&G's compliance filing in response to the requirements of Order No. 864. *Public Service Electric and Gas Company*, *PJM Interconnection*, *L.L.C.*, 186 FERC ¶ 61,032 (2024) (the "January 18 Order").

I. BACKGROUND

On June 5, 2020, PSE&G submitted in the above-referenced docket proposed revisions to PSE&G's transmission formula rate template ("Formula Rate"), as set forth in Attachment H-

¹ Pursuant to Order No. 714, this compliance 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 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.

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 As explained further herein, due to eTariff XML file size limitations, it is necessary for PSE&G to submit its compliance filing in two parts (Part I and Part II).

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10A of the PJM Open Access Transmission Tariff ("PJM Tariff") to comply with the requirements of Order No. 864.

On November 2, 2022, the Commission issued an order finding that PSE&G's proposed revisions partially comply with the requirements of Order No. 864, accepting PSE&G proposed tariff revisions, effective January 27, 2020, and directing PSE&G to submit a further compliance filing.⁴

On February 17, 2023, PSE&G submitted a compliance filing in response to the Commission's November 2, 2022 order. On June 23, 2023, in response to certain concerns raised by the New Jersey Division of Rate Counsel in its protest, PSE&G agreed to add certain clarifying notes to its Formula Rate for clarification purposes.

On January 18, 2024, the Commission issued an order finding that PSE&G's proposed tariff revisions comply with the Commission's directives in the November 2, 2022 order. In addition, the Commission accepted PSE&G's proposal to add further clarifying notes to its EDIT/DDIT worksheets and PSE&G's commitment to make a further compliance filing.⁵ The Commission recognized that while PSE&G's Order No. 864 filing was pending, PSE&G had made certain revisions to its Formula Rate to reflect the settlement agreement that the Commission approved in Docket No. ER21-2450 with an effective date of August 1, 2022. Accordingly, the Commission accepted PSE&G's proposed tariff revisions with effective dates as follows: (1) an effective date of January 27, 2020 with respect to the Order No. 864-related tariff revisions to PSE&G's formula rate; and (2) an effective date of August 1, 2021 with respect to both "the Order No. 864-related revisions and the tariff revisions associated with the Settlement Agreement that the Commission approved in Docket No. ER21-2450-000." The Commission directed PSE&G to make a further compliance filing with updated versions of both tariff records within 60 days of the date of the order.

II. COMPLIANCE FILING

PSE&G hereby submits this compliance filing in response to the Commission's directives in the January 18 Order. Specifically, as directed by the Commission, PSE&G hereby submits two sets of revised eTariff records with effective dates as follows:

• A tariff record (in two parts due to eTariff XML file size limitations) containing Order No. 864-clarifying notes revisions to PSE&G's Formula Rate, with an effective date of January 27, 2020.

 $^{^4}$ PJM Interconnection, LLC, Public Service Electric and Gas Co., 181 FERC \P 61,097 (2022).

⁵ See January 18 Order at PP 1, 27, 28

⁶ January 18 Order at P1, n. 4.

⁷ January 18 Order at P1, Ordering Paragraph (A), (B).

• A tariff record (in two parts due to eTariff XML file size limitations) that reflects both the Order No. 864-clarifying notes related revisions and the Settlement Agreement-related revisions that the Commission approved in Docket No. ER21-2450, with an effective date of August 1, 2021.

III. DOCUMENTS SUBMITTED WITH THIS COMPLIANCE FILING

In accordance with the requirements of Order No. 714 and the Commission's eTariff regulations, PSE&G is submitting an eTariff XML filing package consisting of the materials identified below. As noted, due to eTariff XML file size limitations, it is necessary for PSE&G to organize its exhibits and eTariff records in subparts (as identified below) and to submit its compliance filing in two parts (*i.e.*, Part I and Part II).

- This Transmittal Letter;
- Exhibit 1 (Subparts A and B): A marked version of Attachment H-10A, reflecting Order No. 864 clarifying notes revisions, effective January 27, 2020;
- Exhibit 2 (Subparts A and B): A marked version of Attachment H-10A Part 1, reflecting both the Order No. 864 clarifying notes revisions and settlement-related revisions approved in Docket No. ER21-2450, effective August 1, 2021;
- Exhibit 3 (Subparts A and B): A clean version of Attachment H-10A, reflecting Order No. 864 clarifying notes revisions, effective January 27, 2020; and
- Exhibit 4 (Subparts A and B): A clean version of Attachment H-10A Part 1, reflecting both Order No. 864 clarifying notes revisions and settlement agreement-related revisions approved in Docket No. ER21-2450, effective August 1, 2021.8

⁸ Due to eTariff XML size limitations, Exhibit 4 (Subparts A and B) (*i.e.*, the clean eTariff Record) will be submitted separately in Part II of this compliance filing. However, for purposes of completeness, the PDF file that is posted on eLibrary includes all four exhibits.

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IV. SERVICE9

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 Commission's regulations, ¹⁰ 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 Region¹¹ 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.

V. 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:

John H. Nagurney Manager, Transmission Rates and Tariffs PSEG Services Corporation 80 Park Plaza, T-2 Newark, NJ 07102 (973) 430-7748

John.NagurneyJr@pseg.com

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PSEG Services Corporation
601 New Jersey Ave NW Suite 310
Washington, D.C. 20001
(202) 460-9356
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⁹ PSE&G is responsible for service of a copy of this filing on any parties on the official service list in this docket.

¹⁰ See 18 C.F.R. §§ 35.2(e) and 385.2010(f)(3).

¹¹ PJM already maintains, updates, and regularly uses email lists for all PJM members and affected state commissions.

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VI. CONCLUSION

PSE&G respectfully requests the Commission accept this filing as in compliance with the January 18, 2024 Order.

Respectfully submitted,

s/ Viet H. Ngo
Viet H. Ngo
Associate Counsel – Federal Regulatory
PSEG Services Corporation
601 New Jersey Ave NW Suite 310
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(202) 460-9356
Viet.Ngo@pseg.com

Attorney for Public Service Gas & Electric Company

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 March 2024.

Robert Gardínor

Robert Gardinor Paralegal

Exhibit 1 (Subpart A)

MARKED TARIFF

(Reflects Order No. 864 revisions)

Effective Date: January 27, 2020

ATTACHMENT H-10A

Formula Rate -- Appendix A Notes FERC Form 1 Page # or Instruction

12 Months Ended 12/31/XXXX

	ilula Rate Appelluix A	Notes	FERG FORM 1 Page # OF INSTRUCTION	12/31/۸۸۸
Shac	ded cells are input cells			
Alloc	cators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense	(Note O)	Attachment 5	
2	Total Wages Expense	(Note O)	Attachment 5	
			All and a sent E	
3	Less A&G Wages Expense	(Note O)	Attachment 5	
+ -	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000
	Plant Allocation Factors			
ŝ	Electric Plant in Service	(Note B)	Attachment 5	
) ,		(Note b)		
<i>i</i> 8	Common Plant in Service - Electric Total Plant in Service		(Line 22) (Line 6 + 7)	
	Total Fidital Solitos		` '	
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	
0	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	
1	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	
3	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	
4	Net Plant		(Line 8 - Line 13)	
5	Transmission Gross Plant		(Line 31)	
6	Gross Plant Allocator		(Line 15 / Line 8)	0.0000
7	Transmission Net Plant		(Line 43)	
•	Not Blood Alloyde		(15-47/15-44)	0.000
8 _	Net Plant Allocator		(Line 17 / Line 14)	0.0000
Plan	t Calculations			
	Plant In Service			
9	Transmission Plant In Service	(Note B)	Attachment 5	
0	General	(Note B)	Attachment 5	
1	Intangible - Electric	(Note B)	Attachment 5	
2	Common Plant - Electric	(Note B)	Attachment 5	
3	Total General, Intangible & Common Plant	(1.000 5)	(Line 20 + Line 21 + Line 22)	
, 1	Less: General Plant Account 397 Communications	(Note B)	Attachment 5	
† 5	Less: Common Plant Account 397 Communications	(Note B)	Attachment 5	
ŝ	General and Intangible Excluding Acct. 397	(Note b)	(Line 23 - Line 24 - Line 25)	
				0.000
7	Wage & Salary Allocator		(Line 5)	0.000
8	General and Intangible Plant Allocated to Transmission	(4) (7)	(Line 26 * Line 27)	
9 0	Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission	(Note B)	Attachment 5 (Line 28 + Line 29)	
_				
31	Total Plant In Rate Base		(Line 19 + Line 30)	

20	General	(Note B)	Attachment 5	0
21	Intangible - Electric	(Note B)	Attachment 5	0
22	Common Plant - Electric	(Note B)	Attachment 5	0
23	Total General, Intangible & Common Plant		(Line 20 + Line 21 + Line 22)	0
24	Less: General Plant Account 397 Communications	(Note B)	Attachment 5	0
25	Less: Common Plant Account 397 Communications	(Note B)	Attachment 5	0
26	General and Intangible Excluding Acct. 397		(Line 23 - Line 24 - Line 25)	0
27	Wage & Salary Allocator		(Line 5)	0.0000%
28	General and Intangible Plant Allocated to Transmission		(Line 26 * Line 27)	0
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	0
30	Total General and Intangible Functionalized to Transmission		(Line 28 + Line 29)	0
31	Total Plant In Rate Base		(Line 19 + Line 30)	0
	Accumulated Depreciation			_
20	·	(NI=t= D. 0. I)	Attack t C	0
32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	U
33	Accumulated General Depreciation	(Note B & J)	Attachment 5	0
33	Accumulated General Depreciation	(Note B & 3)	Attachment 3	U
34	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	0
35	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	0
36	Balance of Accumulated General Depreciation		(Line 33 + Line 34 - Line 35)	0
37	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	0
38	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 36 + 37)	0
39	Wage & Salary Allocator		(Line 5)	0.0000%
40	Cubbatal Cassas and lateratible Assure Department of the Allerated to Tassassical		(Line 20 * Line 20)	0
40 41	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	(Line 38 * Line 39) Attachment 5	0 0
42	Total Accumulated Depreciation		(Lines 32 + 40 + 41)	0
43	Total Net Property, Plant & Equipment		(Line 31 - Line 42)	0

ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

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12 Months Ended 12/31/XXXX

Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109 Regulatory Assets and Liabilities			
ADIT net of FASB 106 and 109			
ADIT net of FASB 106 and 109			
	(1. 4. O)		
Regulatory Assets and Liabilities	(Note Q)	Attachment 1	
Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	
Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	
Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 44a + 44b)	
CWIP for Incentive Transmission Projects			
CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	
	,		
Abandoned Transmission Projects			
Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	
Plant Held for Future Use	(Note C & Q)	Attachment 5	
Prepayments	(1) (1 (0)	Au 1 15	
Prepayments	(Note A & Q)	Attachment 5	
Materials and Supplies			
Undistributed Stores Expense	(Note Q)	Attachment 5	
Wage & Salary Allocator		(Line 5)	0.00
Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	
Transmission Materials & Supplies	(Note N & Q)	Attachment 5	
Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	
Cash Working Capital			
Operation & Maintenance Expense		(Line 80)	
		1/8	11
1/8th Rule Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	1:
		,	
Network Credits			
Outstanding Network Credits	(Note N)	Attachment 5	
Total Adjustment to Rate Base		(Lines 44 +44c + 45 + 45a + 46 + 47 + 52 + 55 - 56)	
Rate Base		(Line 43 + Line 57)	
ions & Maintenance Expense			
ions & Maintenance Expense Transmission O&M			
	(Note O)	Attachment 5	
Transmission O&M Transmission O&M	(Note O)		
Transmission O&M Transmission O&M Plus Transmission Lease Payments	(Note O) (Note O)	Attachment 5	
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Transmission O&M Transmission O&M Plus Transmission Lease Payments		Attachment 5	
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Transmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O)	Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)	0.00
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Transmission O&M Plus Transmission Lease Payments Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70) Attachment 5 (Line 72 + Line 73) (Line 65) Attachment 5	0.00
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Transmission O&M Plus Transmission Lease Payments Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70) Attachment 5 (Line 72 + Line 73) (Line 65) Attachment 5	0.00

119 Investment Return = Rate Base * Rate of Return

ATTACHMENT H-10A

Formula Rate -- Appendix A

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Notes

FERC Form 1 Page # or Instruction

12 Months Ended 12/31/XXXX

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Depi	reciation & Amortization Expense				
81	Depreciation Expense Transmission Depreciation Expense Including Amo	artization of Limited Torm Plant	(Note J & O)	Attachment 5	(
01	mansmission Depreciation Expense including Ame	ortization of Limited Term Flant	(Note 3 & O)	Allaciment 5	(
81a	Amortization of Abandoned Plant Projects		(Note R)	Attachment 5	(
82	General Depreciation Expense Including Amortizat		(Note J & O)	Attachment 5	(
83	Less: Amount of General Depreciation Expense As	ssociated with Acct. 397	(Note J & O)	Attachment 5	(
84	Balance of General Depreciation Expense			(Line 82 - Line 83)	(
85	Intangible Amortization		(Note A & O)	Attachment 5	(
86	Total			(Line 84 + Line 85)	(
87	Wage & Salary Allocator			(Line 5)	0.0000%
88	General Depreciation & Intangible Amortization All	ocated to Transmission		(Line 86 * Line 87)	(
89	General Depreciation Expense for Acct. 397 Direct General Depreciation and Intangible Amortizati		(Note J & O)	Attachment 5 (Line 88 + Line 89)	(
90	General Depreciation and Intangible Amortizati	on Functionalized to Transmission		(Line oo + Line os)	
91	Total Transmission Depreciation & Amortization			(Lines 81 + 81a + 90)	(
Taxe	es Other than Income Taxes				
92	Taxes Other than Income Taxes		(Note O)	Attachment 2	(
93	Total Taxes Other than Income Taxes			(Line 92)	(
Retu	rn \ Capitalization Calculations				
94	Long Term Interest			p117.62.c through 67.c	
95	Preferred Dividends		enter positive	p118.29.d	(
	Common Stock				
96	Proprietary Capital		(Note P)	Attachment 5	
97	Less Accumulated Other Comprehensive Incom	e Account 219	(Note P)	Attachment 5	(
98	Less Preferred Stock			(Line 106)	(
99 100	Less Account 216.1 Common Stock		(Note P)	Attachment 5 (Line 96 - 97 - 98 - 99)	
100	Common Clock			(1.110 00 07 00 00)	·
	Capitalization				
101	Long Term Debt		(Note P)	Attachment 5	(
102	Less Loss on Reacquired Debt		(Note P)	Attachment 5	(
103	Plus Gain on Reacquired Debt		(Note P)	Attachment 5	(
104	Less ADIT associated with Gain or Loss		(Note P)	Attachment 5	
105	Total Long Term Debt			(Line 101 - 102 + 103 - 104)	(
106	Preferred Stock		(Note P)	Attachment 5	(
				(Line 100) (Sum Lines 105 to 107)	
107	Common Stock Total Capitalization				
107 108		Total Long Term Debt		(Line 105 / Line 108)	0.00%
107 108 109	Total Capitalization	Total Long Term Debt Preferred Stock		(Line 105 / Line 108) (Line 106 / Line 108)	
107 108 109 110	Total Capitalization Debt %	•			0.00%
107 108 109 110 111	Total Capitalization Debt % Preferred %	Preferred Stock		(Line 106 / Line 108)	0.00% 0.00%
107 108 109 110 111	Total Capitalization Debt % Preferred % Common %	Preferred Stock Common Stock		(Line 106 / Line 108) (Line 107 / Line 108)	0.000 0.000 0.000
107 108 109 110 111 112	Total Capitalization Debt % Preferred % Common % Debt Cost	Preferred Stock Common Stock Total Long Term Debt	(Note J)	(Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105)	0.009 0.009 0.000 0.000
107 108 109 110 111 112 113	Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock	(Note J)	(Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed	0.00% 0.00% 0.000 0.000 0.116
107 108 109 110 111 112 113 114	Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD)	(Note J)	(Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed (Line 109 * Line 112)	0.00% 0.00% 0.0000 0.0000 0.116i
107 108 109 110 111 112 113 114 115 116 117	Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock	(Note J)	(Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed	0.00% 0.00% 0.0000 0.0000 0.1168 0.0000 0.0000

0

(Line 58 * Line 118)

ATTACHMENT H-10A

Formula Rate -- Appendix A

Shaded cells are input cells

Notes

FERC Form 1 Page # or Instruction

12 Months Ended 12/31/XXXX

	d cells are input cells			1 ERO FORM 1 Tage # of modification	12/01/7000
Comp	osite Income Taxes				
	Income Tax Rates				
120	FIT=Federal Income Tax Rate		(Note I)		0.00%
121	SIT=State Income Tax Rate or Composite				0.00%
122	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
123	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.00%
124	T / (1-T)				0.00%
	ITC Adjustment				
125	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5	0
126	1/(1-T)	omo: negativo	(11010-0)	1 / (1 - Line 123)	1.00000
127	Net Plant Allocation Factor			(Line 18)	0.0000%
128	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	0
	Deficient/Excess Deferred Taxes Amortization				
128a	Amortized Deficient Deferred Taxes (Account 410.1)		(Note S)	Attachment 9 EDIT-DDIT	0
128b	Amortized Excess Deferred Taxes (Account 411.1)		(Note T)	Attachment 9 EDIT-DDIT	0
128c	Total			(Line 128a + Line 128b)	0
128d	1/(1-T)			1 / (1 - Line 123)	1.00000
128e	Deficient/Excess Deferred Taxes Allocated to Transr	mission		(Line 128c * Line 128d)	0
	AFUDC Equity Permanent Difference				
128f	Tax Effect of AFUDC Equity Permanent Difference		(Note U)		0
128g	1/(1-T)			1 / (1 - Line 123)	1.00000
128h	AFUDC Equity Permanent Difference Tax Adjustmen	nt		(Line 128f * Line 128g)	0
129	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 124 * Line 119 * (1- (Line 115 / Line 118))]	
		(1/1-1) IIIVestilietit Retuiti (1-(WCLTD/ROR)) -			<u> </u>
130	Total Income Taxes			(Lines 128 + 128e + 128h + 129)	•
Reven	ue Requirement				
	Summary				
131	Net Property, Plant & Equipment			(Line 43)	0
132	Total Adjustment to Rate Base			(Line 57)	0
133	Rate Base			(Line 58)	0
134	Total Transmission O&M			(Line 80)	0
135	Total Transmission Depreciation & Amortization			(Line 91)	0
136	Taxes Other than Income			(Line 93)	0
137	Investment Return			(Line 119)	0
138	Income Taxes			(Line 130)	0
139	Gross Revenue Requirement			(Sum Lines 134 to 138)	0
	Adjustment to Remove Revenue Requirements Associat	and with Evoluded Transmission Equilities		(com = mos vo vo vo	
140	Transmission Plant In Service	led with Excluded Transmission Facilities		(Line 19)	0
141	Excluded Transmission Facilities		(Note B & M)	Attachment 5	0
142	Included Transmission Facilities		(Note D & W)	(Line 140 - Line 141)	0
143	Inclusion Ratio			(Line 142 / Line 140)	0.00%
143	Gross Revenue Requirement			(Line 139)	
145	Adjusted Gross Revenue Requirement			(Line 143 * Line 144)	0 0
	Revenue Credits & Interest on Network Credits				
146	Revenue Credits		(Note O)	Attachment 3	-
147	Interest on Network Credits		(Note N & O)	Attachment 5	-
148	Net Revenue Requirement			(Line 145 - Line 146 + Line 147)	0
	Net Plant Carrying Charge				
149	Gross Revenue Requirement			(Line 144)	-
150	Net Transmission Plant, CWIP and Abandoned Plant			(Line 19 - Line 32 + Line 45 + Line 45a)	-
151	Net Plant Carrying Charge			(Line 149 / Line 150)	0.0000%
152	Net Plant Carrying Charge without Depreciation			(Line 149 - Line 81) / Line 150	0.0000%
153	Net Plant Carrying Charge without Depreciation, Return,	, nor Income Taxes		(Line 149 - Line 81 - Line 119 - Line 130) / Line 150	0.0000%
	Net Plant Carrying Charge Calculation per 100 Basis Poi	nt increase in ROE			
154	Gross Revenue Requirement Less Return and Taxes			(Line 144 - Line 137 - Line 138)	-
155	Increased Return and Taxes			Attachment 4	-
156	Net Revenue Requirement per 100 Basis Point increase	in ROE		(Line 154 + Line 155)	-
157	Net Transmission Plant, CWIP and Abandoned Plant			(Line 19 - Line 32 + Line 45 + Line 45a))	-
158	Net Plant Carrying Charge per 100 Basis Point increase	in ROE		(Line 156 / Line 157)	0.0000%
159	Net Plant Carrying Charge per 100 Basis Point in ROE v			(Line 156 - Line 81) / Line 157	0.0000%
103	, , , , ,			(Line 148)	-
160	Net Revenue Requirement				
				Attachment 6	-
160	Net Revenue Requirement True-up amount	ner than PJM Sch. 12 projects not paid by other PJM transmissi	ion zones	Attachment 6 Attachment 7	
160 161	Net Revenue Requirement True-up amount	ner than PJM Sch. 12 projects not paid by other PJM transmissi	ion zones		-
160 161 162	Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 oth	ner than PJM Sch. 12 projects not paid by other PJM transmissi	ion zones	Attachment 7	- - -
160 161 162 163	Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 oth Facility Credits under Section 30.9 of the PJM OATT	ner than PJM Sch. 12 projects not paid by other PJM transmissi	ion zones	Attachment 7 Attachment 5	
160 161 162 163 164	Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 oth Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	ner than PJM Sch. 12 projects not paid by other PJM transmissi	ion zones (Note L)	Attachment 7 Attachment 5 (Line 160 + 161 + 162 + 163) Attachment 5	
160 161 162 163 164	Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 oth Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate	ner than PJM Sch. 12 projects not paid by other PJM transmissi		Attachment 7 Attachment 5 (Line 160 + 161 + 162 + 163)	- - - -

Notes

- A Electric portion only
- B Calculated using 13-month average balances. Beginning year balances are from FERC Form 1.
- 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.
- 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

- 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).

Public Service Electric and Gas Company ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year

	·,				
	Transmission	Plant	Labor	Total	
	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0		
Wages & Salary Allocator			0.0000%		
Net Plant Allocator		0.0000%			
End of Year ADIT	0	0	0	0	
End of Previous Year ADIT (from Sheet 1A-ADIT)	0	0	0	0	
Average Beginning and End of Year ADIT	0	0	0	0	
ADIT – 282 (Subject to Proration)	0	0	0	0	
Total Accumulated Deferred Income Taxes				0	
Appendix A, Line 108					
	0	< From Acct 2	83, below		

Only

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 108

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

A	В	С	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p234	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

Instructions for Account 190:

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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December of the Current Year

A	В	С	D	E	F	G
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)	ſ	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	
A	В	С	D	E	F	G
ADIT- 282 (Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - ADIT- 282 (Subject to Proration)	0	0	0	0	0	
Subtotal - ADIT- 282 (Subject to Proration) Less FASB 109 Above if not separately removed	0	0	0	0	0	
	0	0	0	0	0	

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. 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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet- December of the Current Year

A	В	С	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

Instructions for Account 283:

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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

Only

	•				
	Transmission	Plant	Labor	Total	
	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0		
Wages & Salary Allocator			0.0000%		
Net Plant Allocator		0.0000%			
End of Year ADIT	0	0	0		0 Sum Cols. C, D, E; Enter as negative Appendix A, line 42.

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 108

0 < From Acct 283, below

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

A	В	С	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p234	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

Instructions for Account 190:

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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

A	В	С	D	E	F	G
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	
Δ	В	С	D	E	F	G
^	Total	Gas, Prod	Only	L	ı	Ü
ADIT- 282 (Subject to Proration)	1000	Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal - ADIT- 282 (Subject to Proration)	0	0	0	0	0	
Subtotal - ADIT- 282 (Subject to Proration) Less FASB 109 Above if not separately removed	0	0	0	0	0	
	0	0	0	0	0	

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

A	В	С	D	E	F	G
ADIT- 283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p277		0 0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		0 0	0	0	0	

Instructions for Account 283:

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

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

		Page 263		Allocated	
Oth	er Taxes	Col (i)	Allocator	Amount	
	Plant Related				
1	Real Estate	0			Attachment #5
2	Total Plant Related	0	N/A		0
	Labor Related		Wages & Salary Allocator		
3	FICA				
4	Federal Unemployment Tax				
5	New Jersey Unemployment Tax				
6	New Jersey Workforce Development				
7					
8	Total Labor Related	0	0.0000%		0
	Other Included		Net Plant Allocator		
9					
10					
11					
12					<u> </u>
13	Total Other Included	0	0.0000%		0
					<u>—</u>
14	Total Included (Lines 8 + 14 + 19)	0			0
	Currently Excluded				
15	Corporate Business Tax				
16	TEFA				
17	Use & Sales Tax				
18	Local Franchise Tax				
19	PA Corporate Income Tax				
20	Municipal Utility				
21	Public Utility Fund				
22	Subtotal, Excluded	0			
റാ	Total, Included and Excluded (Line 20 + Line 28)	0			
23	rotal, included and excluded (Line 20 + Line 20)				
24	Total Other Taxes from p114.14.g - Plan				
	· -				

Criteria for Allocation:

Difference (Line 29 - Line 30)

25

- 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.

ATTACHMENT H-10A

Attachment 3 - Revenue Credit Workpaper

1	Accounts 450 & 451 Late Payment Penalties Allocated to Transmission		
2	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related (Note 2)		
3	Account 456 - Other Electric Revenues Transmission for Others		
4 5	Schedule 1A 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)		
6	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner		
7	Professional Services (Note 2)		
8	Revenues from Directly Assigned Transmission Facility Charges (Note 1)		
9	Rent or Attachment Fees associated with Transmission Facilities (Note 2)		
10	Gross Revenue Credits	(Sum Lines 1-9)	-
11	Less line 18	- line 18	-
12	Total Revenue Credits	line 10 + line 11	-
13	Revenues associated with lines 2, 7, and 9 (Note 2)		-
14	Income Taxes associated with revenues in line 13		-
15	One half margin (line 13 - line 14)/2		-
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	in the FERC account to the transmission service at issue.		<u>-</u>
17 18			- -

- 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).

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

47

Total Income Taxes

100 Basis Point increase in ROE and Income Taxes Α Line 27 + Line 42 from below #DIV/0! 100 Basis Point increase in ROE 1.00% Appendix A Line or Source Reference (Line 43 + Line 57) Rate Base 2 p117.62.c through 67.c Long Term Interest **Preferred Dividends** p118.29.d 3 enter positive 0 Common Stock Attachment 5 **Proprietary Capital** 0 Less Accumulated Other Comprehensive Income Account 219 p112.15.c 0 6 Less Preferred Stock (Line 106) 0 Less Account 216.1 Attachment 5 Common Stock (Line 96 - 97 - 98 - 99) 8 Capitalization 9 Long Term Debt Attachment 5 0 10 0 Less Loss on Reacquired Debt Attachment 5 11 Plus Gain on Reacquired Debt Attachment 5 0 Less ADIT associated with Gain or Loss 12 Attachment 5 0 13 Total Long Term Debt (Line 101 - 102 + 103 - 104) 0 14 Preferred Stock Attachment 5 0 15 Common Stock (Line 100) Total Capitalization (Sum Lines 105 to 107) 16 17 Debt % Total Long Term Debt (Line 105 / Line 108) 0.0% 18 Preferred % Preferred Stock (Line 106 / Line 108) 0.0% 19 Common % Common Stock (Line 107 / Line 108) 0.0% Debt Cost 0.0000 20 Total Long Term Debt (Line 94 / Line 105) Preferred Stock 21 Preferred Cost (Line 95 / Line 106) 0.0000 22 Common Cost Common Stock (Line 114 + 100 basis points) 0.1268 Total Long Term Debt 23 Weighted Cost of Debt (WCLTD) (Line 109 * Line 112) 0.0000 (Line 110 * Line 113) 24 Weighted Cost of Preferred Preferred Stock 0.0000 25 Weighted Cost of Common Common Stock (Line 111 * Line 114) 0.0000 26 Rate of Return on Rate Base (ROR) (Sum Lines 115 to 117) 0.0000 27 Investment Return = Rate Base * Rate of Return (Line 58 * Line 118) 0 Income Tax Rates 28 0.00% FIT=Federal Income Tax Rate 29 0.00% SIT=State Income Tax Rate or Composite 30 p = percent of federal income tax deductible for state purposes Per State Tax Code 0.00% 31 T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 0.00% 32 CIT = T / (1-T)0.00% 33 1 / (1-T) 100.00% ITC Adjustment 0 34 Amortized Investment Tax Credit Attachment 5 enter negative 1 / (1 - Line 123) 35 1/(1-T) 100.00% 36 Net Plant Allocation Factor 0.0000% (Line 18) ITC Adjustment Allocated to Transmission 37 (Line 125 * Line 126 * Line 127) 0 Deficient/Excess Deferred Taxes Amortization 38 Amortized Deficient Deferred Taxes (Account 410.1) (Line 128a) 0 Amortized Excess Deferred Taxes (Account 411.1) 39 0 enter negative (Line 128b) 40 (Line 128a + Line 128b) 0 Total 1 / (1 - Line 123) 41 1 / (1-T) 100.00% 42 Deficient/Excess Deferred Taxes Allocated to Transmission (Line 128c * Line 128d) **AFUDC Equity Permanent Difference** 43 Tax Effect of AFUDC Equity Permanent Difference (Line 128f) 0 44 1 / (1 - Line 123) 100.00% 45 **AFUDC Equity Permanent Difference Tax Adjustment** (Line128f * Line 128g) CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) 46 Income Tax Component = #DIV/0!

#DIV/0!

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support

							Attac	hment 5 -	Cost Si	иррогт									_		
Electric / N	on-electric Cost Support			Previous Year								Curre	ent Year								
ine s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Ja	Fe	Ma	Ap	Ma .	Ju Ju n l	Aug		Sep	Oct	Nov	,	Fo	rm 1 Dec		Average	N ele
	Plant Allocation Factors	Notes	matructions	Tomi ibec	<u> </u>				y		Aug		эер	OCI	1107		10	IIII I Dec		Average	
6	Electric Plant in Service	(Note B)	p207.104g																-		
7	Common Plant in Service - Electric	(Note B)	p356																-		
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29c																-		
10	Accumulated Intangible Amortization	(Note B)	p200.21c																-		
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356																-		
12	Accumulated Common Amortization - Electric Plant In Service	(Note B)	p356																-		
19	Transmission Plant in Service	(Note B)	p207.58.g																-		
20	General	(Note B)	p205.5.g&p207.99. g																-		
21	Intangible - Electric	(Note B)	p205.5.g																-		
22	Common Plant in Service - Electric	(Note B)	p356																-		
24	General Plant Account 397 Communications	(Note B)	p207.94g																-		
25	Common Plant Account 397 Communications	(Note B)	p356																-		
29	Account No. 397 Directly Assigned to Transmission Accumulated Depreciation	(Note B)	Company Records																-		
32	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c																-		
33	Accumulated General Depreciation	(Note B & J)	p219.28.b																-		
34	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356																-		
35	Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Company Records																-		
41	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records																-		
ages & S	alarv																				
ne	Descriptions	Notes	Page #'s & Instructions																	End of Year	
2	Total Wage Expense	(Note A)	p354.28b																		-
3 1	Total A&Ğ Wages Expense Transmission Wages	(Note A)	p354.27b p354.21bt																		-
	ion / Non-transmission Cost Support		1																		
ne	Descriptions	Notes	Page #'s & Instructions												Beg of \	Year	En	d of Year		Average Balance	
46	Plant Held for Future Use (Including Land)	(Note C & Q)	p214.47.d												-		-				
	Transmission Only														-		-		-		
epavmer	ato.																				
ne			Page #'s &		-		_		-			Ele	ectric	Electric End			Wag	je & Salary	-		
	Descriptions Prepayments	Notes	Instructions								Previous Yea	ır Beginr	ning Year	Year Balance	e Average B	alance	A	llocator		To Line 47	
47	Prepayments	(Note A & Q)	p111.57c								-	-		-	-			0.000%	%		-
iterials a	nd Supplies																				
ne			Page #'s &												Beginning	g Year					
	Descriptions	Notes	Instructions												Balan	ce	End of	Year Balance		Average Balance	

			Ī		
Materials and Su	oplies	(Note O)	07 16 b o		
48 Undistrib	ited Stores Exp	(Note Q) p2 (Note N &	27.16.b,c		
51 Transmis	sion Materials & Supplies		27.8.b,c		
	ere e e e e e protez	// P=			-
Outstanding Network Credit	s Cost Support				
Line		Da	ge #'s &	Reginning Year	·
#s Descriptions		Notes Ins	structions	Beginning Year Balance End of Year Balance	Average Balance
Network Credits				Elia of Four Bulance	ge Dalalloo
HOLIIOIR OIGUILO					
56 Outstand	ling Network Credits	(Note N) Fro	om PJM		-
		·			
)&M Expenses					
ine		Pa	ge #'s &		
s Descriptions		Notes Ins	structions		End of Year
59 Transmis	sion O&M	(Note O) p3	21.112.b		•
60 Transmis	sion Lease Payments	`p3	21.96.b		-
		·			
roperty Insurance Expens	es				
ine		Pa	ge #'s &		<u>_</u>
Descriptions	1.004	Notes Ins	tructions		End of Year
65 Proper	ty Insurance Account 924	(Note O) p3	23.185		-
djustments to A & G Expe	nse .				
	0		Page #'s &		
ine #s Descri		Notes	Instructions	Amount	
62 63	Total A&G Expenses Actual PBOP expense	(Nata I)	p323.197b		<u> </u>
64	Actual PBOP expense Actual PBOP expense	(Note J) (Note O)	Company Records		
υ τ	Actual I DOI Expelise	(14016-0)	Company Necolds		
egulatory Expense Related	I to Transmission Cost Support				
			Page #'s &		Transmission
ne #s	Descriptions	Notes	Instructions	End of Year	Related
00	Allocated General & Common Expenses	/No. 1. E. 0. 0\	~202 400t		
66	Regulatory	(Note E & O)	p323.189b	· ·	
72	Directly Assigned A&G Regulatory	(Note G & O)	p323.189b		
12	i tegulator y	(14016 G & O)	po20.1000		
eneral & Common Expens	es				
	-		Page #'s &		
ine #s	Descriptions	Notes (Nation D. 6. C.)	Instructions	End of Year	EPRI Dues
68	Less EPRI Dues	(Note D & O)	p352-353	· ·	
				1	
afety Related Advertising (Cost Support				
			Page #'s &		Non-safe
ne #s	Descriptions	Notes	Instructions	End of Year	Safety Related Related
	Directly Assigned A&G	110103	mon actions	Litt of Teal	Curoty Rolaton Related
73	General Advertising	(Note K & O)	p323.191b	-	
			<u> </u>		
ducation and Out Reach C	ost Support	<u> </u>	<u> </u>		
			Page #'s &		Education &
ne #s	Descriptions	Notes	Instructions	End of Year	Outreach Other
70	Directly Assigned A&G	/AL-1 1/ 0 01	~202 404E		
76	General Advertising	(Note K & O)	p323.191b		
epreciation Expense					
			Page #'s &		
ine #s	Descriptions	Notes	Instructions		End of Year
110 #3	Descriptions Depreciation Expense	Notes	เมอนเนตเบทร		EIIU OI TEAI
81	Depreciation Expense Depreciation-	(Note J & O)	p336.7.b&c		
82	Depreciation-	(Note J & O)	p336.7.b&c		
83	Depreciation-General	(Note J & O)	Company Records		
85	Depreciation-	(Note A & O)	p336.1.d&e		
89	Transmission Depreciation	on (Note J & O)			

Line #s Descriptions Notes Instructions End of Year Related		INOII-	Transmission	Page #'s &		·	
02 Pool Estato Tayon n263 26i	Notes Instructions End of Year Related	Transmissio	End of Year Related	Instructions	Notes	Descriptions	Line #s
92 Real Estate Taxes - 9200.001	p263.36i		-	p263.36i	al Estate Taxes -		9

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

Per FERC Order

(line a / line b)

(line a - line c) (line a + d)/2

Return	\ Ca	pitalization

Line #s	Descriptions	Notes P	Page #'s & Instructions	XXXX	XXXX End of	Average
96	Proprietary Capital	(Note P) p	o112.16.c,d			
97	Accumulated Other	(Note P) p	o112.15.c,d			
99	Account 216.1	(Note P) A	Attachment 5			
101	Long Term Debt	(Note P) p	o112.18.c,d thru 23.c,d			
102	Loss on Reacquired	(Note P) p	o111.81.c,d			
103	Gain on Reacquired	(Note P) p	o113.61.c,d			
104	ADIT associated with Gain or		277.3.k (footnote)			0
106	Preferred Stock	(Note P) p	o112.3.c,d			

MultiState Workpaper

Attachment 7 b Years remaining in Amortization Period

C Transmission Depreciation Expense Including Amortization of Limited Term Plant

d Ending Balance of Unamortized Transmission Projects
e Average Balance of Unamortized Abandoned Transmission Projects

81

Line #s	Descriptions	Notes Page #'s & Instructions	State 1	State 2	Stat
	Income Tax Rates				

121	SIT=State Income Tax Rate or	(Note I)														NJ 0.00%	
Amortized I	nvestment Tax Credit																
Line #s	Descriptions		Page #'s & Instructions					·								End of Year	·
125	Amortized Investment Tax Credit	(Note	p266.8.f													-	
Excluded T	ransmission Facilities																
Line #s	Descriptions		Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
14	1 Excluded Transmission Facilities	(Note B														-	
Interest on (Outstanding Network Credits Cost Support																
Line #s	Descriptions	Notes	Page #'s & Instructions													End of Year	
147	Interest on Network Credits	(Note															
Facility Cred	dits under Section 30.9 of the PJM OATT																
1 donney Oron			Page #'s & Instructions			-	_	·						·			
Line #s	Descriptions	Notes	Instructions													End of Year	
163	Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT																
PJM Load C	ost Support																
Line #s	Descriptions	Notes	Page #'s & Instructions													1 CP Peak	
165	Network Zonal Service Rate 1 CP Peak		PJM Data													Enter	
Abandoned	Transmission Projects																
Line #s	Descriptions	Notes	Page #'s & Instructions	BRH Project	Project X	Project Y											
Lille #3	a Beginning Balance of Unamortized Transmission Projects		Per FERC Order	\$	TOJOUTA												

Attachment 7	g h i	Non Incentive Return and Income Taxes Rate Base Non Incentive Return and Income Taxes	(Appendix A line 137+ (Appendix A line 58) (line g / line h)	
		Docket Numbers authorizing amount and period for recovery of	f Abandoned Transmission Project:	
	BRI	H Project Docket No. ER12-2274-000 Authorizing \$3,500,000 wi	h a one-year recovery period.	

Public Service Electric and Gas Company ATTACHMENT H-10A

Attachment 6 - True-up Adjustment for Network Integration Transmission Service

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

- (i) Beginning with 2009, no later than June 15 of each year PSE&G shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.₂
- (ii) PSE&G shall determine the difference between the recalculated Annual Transmission Revenue

 Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year

 (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

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

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

Summary of Formula Rate Process including True-Up Adjustment

Month	Year	Action
July	2008	TO populates the formula with Year 2008 estimated data
October	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
October	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
October	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
October	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
October	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
October	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment
October	(Year)	TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- 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.
- 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.
- B ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.
- C Difference (A-B)
- D Future Value Factor (1+i)^24
- E True-up Adjustment (C*D)

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Interest 35.19a for Curre	ent Yr	Interest 35.19a for
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%

0 <Note: for the first rate year, divide this
1.00000 reconciliation amount by 12 and multiply

0 by the number of months and frac-

0 by the number of months and fractional months the rate was in effect.

ATTACHMENT H-10A

Attachment 6A - Project Specific Estimate and Reconciliation Worksheet

				Estim	ated Additions				
-	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
_	Other Projects PIS (Monthly additions)	New Freedom Loop (monthly additions)						Susquehanna Roseland >= 500KV (monthly additions)	Susquehanna Roseland < 500KV (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)		CWIP	CWIP
Эес									
Jan									
eb									
Mar									
Apr									
Vlay									
Jun									
Jul									
Aug									
Sep .									
Oct									
Nov									
Оес									
otal	-	-		-	-	-	•	-	-

	Other Projects PIS (monthly balances)	New Freedom Loop (monthly balance)						Susquehanna Roseland >= 500KV (monthly balances)	Susquehanna Roseland < 500KV (monthly balances)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP	CWIP
Dec								-	-
Jan	-	-	-		-	-	-	-	-
Feb	-	,	,	-	-	-	-	-	-
Mar	_		-	_			_	_	-
Apr	_				-	-	-	-	-
May	_			_	-	-	-	-	-
Jun	-		-	_		-	-	-	-
Jul	-	-	-	-	-	-	-	-	-
Aug	-					-	-	-	-
Sep	-	-	-	-	-	-	-	-	-
Oct	-	-	-		-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	•
Average 13 Month Balance		-	-	-	_	-	-		
Average 13 Month in service 13 Month Average CWIP to Appendix A, line 45	-		-	-	-	-			-

(M)

(N)

(O)

(P)

(Q)

(R)

			Estimated Transmi	ssion Enhancement	Charges			
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP
-	-	-	-	-	-	-	-	-

	•
Actual Additions	

ec	Other Projects PIS (Monthly additions)	Now Frondom Loss							
-	Other Projects PIS	Now Freedom Lean							
	(WOTHING AUGINOTIS)	New Freedom Loop (month balance)							
_		(in service)	(in service)	(in service)	(in service)	(in service)		CWIP	CWIP
·								-	
n		-	-					-	
b		-	-					-	
ır		-	-					-	
r		-	-					-	
ıy		-						-	
n			_					-	
ı			-					-	
ıg			-					-	
р			-					-	
:t			_					-	
v			-					-	
c			_					-	
tal	-	-	_	-	-	-	-	-	
				Actual Transmissies Fal	hanaamant Charees				
		<u> </u>	<i>P</i>	Actual Transmission Enl	iancement charges		Susquehanna	Susquehanna	

			Actual Transmi	ssion Enhancement	Charges			
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP
- Total Projects	(60130)	- Killany (60154)	(60143)		-	-	-	SOURV CWIP

				Reconciliation amo	unt by Project (with	out interest)			
	Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP
	-	-	-	-	-	-	-	-	
-									
Interest		0%	0%	0%	0%	0%	0%	0%	0%

			Reconciliation an	nount by Project (wit	h interest)			
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP
	_	-	_	-	-	_	-	

	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	Other Projects PIS (monthly balances)	New Freedom Loop (monthly balance)						Susquehanna Roseland >= 500KV (monthly balances)	Susquehanna Roseland < 500KV (monthly balances)
						(in			
		(in service)	(in service)	(in service)	(in service)	service)	(in service)	CWIP	CWIP
Dec								-	-
Jan	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-
Aug	-	-	•	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-
Nov	-	-	•	-	-	-	-	·	-
Dec	-	-	•	-	1	1	-	-	-
Total	_								-

Average 13 Month Balance Average 13 Month in service Average CWIP to Appendix A, line 46

Exhibit 1 (Subpart B)

MARKED TARIFF

(Reflects Order No. 864 revisions)

Effective Date: January 27, 2020

Public Service Electric and Gas Company ATTACHMENT H-10A

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)- December 31, 2009

New Plant Carrying Charge

10

18 19

20 21

42 43 45

50

57 58 59

62

Useful life of the project

Line 17 divided by line 12

Line 14 plus (line 5 times line 15)/100

"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

Months in service for depreciation expense from Attachment 6
Year placed in Service (0 if CWIP)

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

"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"

Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance

Fixed Charge Rate (FCR) if not a CIAC Formula Line

A B C	152 159	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A	0.0000% 0.0000% 0.0000%
FCR if a CIAC D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.0000%

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

			from Attachment 5 Line 19 will be numbe										
Details			Branchburg (B0130			Kittany (B0134)		E	ssex Aldene (B014	l 5)	New	Freedom Trans.(B	0411)
Schedule 12 Life CIAC Increased ROE (Basis 11.68% ROE FCR for This Project Investment Annual Depreciation o													
		- "	Depreciation or	_		Depreciation or	_		Depreciation or	_	- "	Depreciation or	_
W 11.68 % ROE W Increased ROE	2006 2006	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
W 11.68 % ROE W Increased ROE W 11.68 % ROE W Increased ROE W 11.68 % ROE W Increased ROE W 11.68 % ROE	2007 2007 2008 2008 2009 2009 2010 2011 2011 2011 2012 2013 2013 2014 2014 2015 2015 2016 2016 2017 2017 2018 2018 2019 2019 2020 2020 2020 2021 2022 2023 2023 2024 2024 2024 2025												
W Increased ROE	2025 												

New Freedom Loop (B0498)			Metuchen Transformer (B0161)			Br	anchburg-Flagtown-Sommervil	Branchb	urg Flagtown - Bridgewater	Roseland Transformer (B0274)				
Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or	Revenue

Mid-Atlantic Power Pathway (MAAP) B0512	Bu	rlington - Camden Project (B1156)		West Orange Project (B115	54)	Mickleto (B1398, B1	on-Camden-Gloucesto 398.1, B1398.2, B1396 B1398.7)	er Project 8.3, B1398.4,
Ending Depreciation or Amort Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue

Northeas	st Grid Reliability Proje	ect (B1304)	Susqueh	anna Roseland (B0489 CWIP	9) >= 500KV	Susqueh	anna Roseland (B048 CWIP	39) < 500KV	Berger	n-Linden 345 k\ (B2436-B2437	V Project	Artifici	al Island Projec	t (B2633)	BF Ab	RH Project (B0829-B08 andoned Recovery Co	330) osts				
Ending	Depreciation or Amort	Revenu e	Ending	Depreciation or Amort	Revenu e	Ending	Depreciation or Amort	Revenue	Ending	Depreciati on or Amort	Revenue	Ending	Depreciatio n or Amort	Revenu e	Ending	Depreciation or Amort	Revenu e	Total	Incentive Charged	Revenue Credit	
														•	J			\$ \$	\$	\$	
																		\$ \$ \$	\$	\$	\$
																		\$ \$	\$	\$ \$	\$
																		\$ \$ \$	\$	\$ \$	
																		\$ \$	\$	\$	
																		\$ \$ \$ \$	\$	\$	
																		\$	\$	\$ \$	

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

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

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

						D=(C*Tax						L=(K*Tax			
Excess DIT:			Α	В	С	Gross-up rate)	E=(C+D)	F G	H	l J	K=(I+J)	Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line Year No.	Description:	Vintage:	Protected Original Account 282	Beginning of the ss ADIT Regulated Unprotected Original Account 190/282/283	e Year tory Liability Total Excess Deferred Taxes Account 254	Income Tax Gross-Up	Total Account 254	Amortization Period Protected Unprotected	FERC Account No.	Amount Amortized Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	End of th Excess DIT Account 254	Excess DIT with Gross-Up Account 254
1	Protected				0	0	0		411.1		0	0	0	0	0
	Unprotected Rate Base				0	0	0		411.1		0	0	0	0	0
	Unprotected Non-Rate Base				0	0	0		411.1		0	0	0	0	0
					0	0	0				0	0	0	0	0
						-	-						•	•	-
4	Total Excess DIT:		0	0	0	0	0			0 0	0	0	0	0	0
Deficient DIT:			Defic	Beginning of th	e Year latory Asset			Amortization Period		Amount Amortized				End of th	e Year Balance
Line Year No.	Description:	Vintage:	Protected Original Account	Unprotected Original Account	Total Deficient Deferred Taxes	Income Tax Gross-Up	Total Account 182.3	Protected Unprotected	FERC Account No.	Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	Deficient DIT Account	Deficient DIT with Gross-Up
			282	190/282/283	Account 182.3									182.3	Account 182.3
5	Protected		282	190/282/283	Account 182.3	0	0		410.1	0 0	0	0	0	182.3	Account 182.3
	Protected Unprotected Rate Base		282	190/282/283	0 0	0 0	0		410.1 410.1	0 0	0 0	0 0	0	182.3 0 0	Account 182.3 0 0
6			282	190/282/283	0 0 0	0 0	0 0 0			0 0 0 0	0 0	0 0 0	0 0	0 0 0	Account 182.3 0 0 0
6	Unprotected Rate Base		282	190/282/283	0 0 0 0	0 0 0 0	0 0 0 0		410.1	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	Account 182.3 0 0 0 0 0

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	40.85%	28.11%
Composite federal/state tax gross-up factor	1.69062	1.39101

(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.

... ...

Protected and Unprotected Excess Deferred Income Taxes Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	<u>Col.2</u>	Col.3	<u>Col.4</u>	<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 -	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col.	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col.	<u>Col.21</u> Col 14 +
							Col.7			Dec	otected		14			Unnr	otected		20	Col. 20
		Γ	1		1					FIC	Jiecieu	1	T			Опри	Jiecieu			
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: Fe	aderal																		
	ourisalction. To	Sucial					0	0					0	0					0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdiction: N	J Offset					0	0					0	0					0	٥
							0	0					0	0					0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
							U	U					U	U					U	U
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
														-						
						Protected	0	0	0	0	0	0	0							0
				11		ed Rate Base on-Rate Base	0							0	0	0	0	0	0	0
						Deficient) DIT:	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Protected and Unprotected Excess Deferred Income Taxes Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	<u>Col.2</u>	<u>Col.3</u>	<u>Col.4</u>	<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col. 14	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col. 20	<u>Col.21</u> Col 14 + Col. 20
							GOI.1			Pro	otected		14			Unpro	otected		20	GGI. 20
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: Fe	ederal																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdiction: N	J Offset																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					Inprotected N	Protected ed Rate Base on-Rate Base	0 0 0	0	0	0		0	0	0	0	0	0	0	0 0	0 0 0
				10	tal Excess / ([pericient) DIT:		0	0	0	0	0	0	0	0	0	0	0	U	<u> </u>

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

	Amount includ	led on Line 44b of Appe	ndix A of this Filing:		
	Average Unp	orotected Excess Defe	rred Income Tax Regulatory Li	ability balance	0 A
Vintage:	Account 254	1, Transmission-rela	ted Unprotected Excess Defe	erred Income Tax Regulatory Liability	
	(1)	(2)	(3)	(4)	(5)
Line	Year	Month	Monthly Unprotected EDIT Amortization	Cumulative Unprotected EDIT Balance	Beginning & Ending Unprotected EDIT Balance
1		Dec			
2 3 4 5 6 7 8 9 10 11 12		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec			
14 15 Explanations: Col. 5, Line 1 Lines 2 - 13 Col. 3 Col. 3 Col. 4 Col. 5, Line 14 Col. 5, Line 15	Average Unp R R R R	rotected Excess Defe depresents the ending depresents the rate pe depresents the monthle depresents the cumula	Unprotected EDIT Regulatory riod. y amortization of the Unprotect tive Unprotected EDIT Regulatered Income Tax Regulatory	ability balance included in the FERC Formula Filing Liability balance as of Dec 31st of previous year.	s Col. 3 of current month.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

Vintage:

vintage:

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

	(1)	(2)	(3) Monthly Unprotected EDIT	(4) Cumulative Unprotected EDIT	(5) Beginning & Ending Unprotected EDIT
Line	Year	Month	Amortization	Balance	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	0		
14	EOV Up	nrotacted Exca	ce Deferred Income Tay Poquilator	v Liability balanco:	0
			ss Deferred Income Tax Regulator		0
15	Average	Unprotected E	xcess Deferred Income Tax Regula	atory Liability balance included in the FERC Formula Filing:	0

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.

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

		e 44a of Appendix A of this Filing:		
Vintere	Average Unprotected	Deficient Deferred Income Tax Re	gulatory Asset balance	0 A
Vintage:	Account 182.3, Trans	smission-related Unprotected Do	eficient Deferred Income Tax Regulatory Asset	
	(1) (2)	(3)	(4)	(5)
Line	Year Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	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	0	=	
14		icient Deferred Income Tax Regula	atory Asset balance: egulatory Asset balance included in the FERC Formula	0
15	Filing:		g, ,	0_A
Explanations:				
Col. 5, Line 1	Represents th	ne ending Unprotected DDIT Regu	latory Asset balance as of Dec 31st of previous year.	
Lines 2 - 13	Represents th	ne rate period.		
Col. 3	•	ne monthly amortization of the Unp		
Col. 4	•	•	Regulatory Asset balance; Col. 4 of previous month plus	s Col. 3 of current month.
Col. 5, Line 14			gulatory Asset balance as of Dec 31st of current year.	
Col. 5, Line 15	Average Unpr	rotected Deficient Deferred Income	e Tax Regulatory Asset balance that is included in the t	formula rate.

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

Vi	ntage:	

Col. 5, Line 15

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

Line	Year	Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	Beginning & Ending Unprotected DDIT Balance
LINE	i eai	MOHUI	Amortization	Dalance	Dalatice
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	0		
14			cient Deferred Income Tax Regulate		(
15	Filing:	Inprotected L	Deficient Deferred Income Tax Regi	ulatory Asset balance included in the FERC Formula	(
xplanations:					
ol. 5, Line 1	R	epresents the	e ending Unprotected DDIT Regula	tory Asset balance as of Dec 31st of previous year.	
nes 2 - 13		•	e rate period.		
ol. 3		•	e monthly amortization of the Unpro		
ol. 4		-		gulatory Asset balance; Col. 4 of previous month plus Co	ol. 3 of current month.
ol. 5, Line 14	U	nprotected D	reficient Deferred Income Tax Regu	llatory Asset balance as of Dec 31st of current year.	

Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance that is included in the formula rate.

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 Line 1 True-Up for Year: Line 2 (Enter 365, or for Leap Year enter 366) Number of Days in Year: Vintage: Account 254, Transmission-related Excess Deferred Income Tax Regulatory Liability (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) Reversal of Projected Monthly Projected Monthly Projected EDIT (Increase) In EDIT -Monthly EDIT for Actual Monthly Increase/(Decrease) In EDIT -Increase/(Decrease) EDIT **Under Projected** Days Outstanding Proration Over Projected Not Realized with Depreciable Tax Basis **EDIT Balances for** Line Year Month Dépreciable Tax Basis In EDIT - Depreciable Tax Basis Variance Monthly ÉDIT During the Year Percentage Prorated Amount Monthly EDIT Proration (Prorated) True-Up True-Up 3 Dec Jan 335 91.78% 5 Feb 307 84.11% Mar 276 75.62% Apr 0 246 67.40% 215 58.90% May 9 185 50.68% Jun 10 Jul 154 42.19% 11 123 Aug 33.70% 12 Sep 0 93 25.48% 13 Oct 62 16.99% 0 14 Nov 0 32 8.77% 15 Dec 0.27% Total 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 non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col 14, Line 3) plus the total non-prorated increase/(decrease) in Actual EDIT (Col. 3, Excel row 32 – Total) from the prior year's True-up Filing.
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, multiplied by Col. 8.
Col. 11	Col. 9 plus Col. 10.
Col. 12	Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
Col. 13	Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).
Col. 14, Line 16	Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.

ATTACHMENT H-10A

Attachment 9.d – Protected Excess Deferred Income Tax Regulatory Liability Using The Proration Methodology – Tax Basis

ige:	Account 2	254. Transmi	ssion-related Excess Deferred Income Tax Regula	torv Liabilitv										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line	Year	Month	Actual Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	Projected Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	EDIT Variance	Under Projected Monthly EDIT	Days Outstanding During the Year	Proration Percentage	Prorated Amount	Over Projected Monthly EDIT	Reversal of Projected EDIT Not Realized with Proration	Projected Monthly (Increase) In EDIT – Depreciable Tax Basis (Prorated)	Monthly EDIT for True-Up	EDIT Balanc True-Up
3		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	
5		Feb			0	0	307	84.11%	0	0	0	0	0	
6		Mar			0	0	276	75.62%	0	0	0	0	0	
7		Apr			0	0	246	67.40%	0	0	0	0	0	
8		May			0	0	215	58.90%	0	0	0	0	0	
9		Jun			0	0	185	50.68%	0	0	0	0	0	
10		Jul			0	0	154	42.19%	0	0	0	0	0	
11		Aug			0	0	123	33.70%	0	0	0	0	0	
12		Sep			0	0	93	25.48%	0	0	0	0	0	
13		Oct			0	0	62	16.99%	0	0	0	0	0	
14		Nov			0	0	32	8.77%	0	0	0	0	0	
15		Dec			0	0	1	0.27%	0	0	0	0	0	
		Total	0	0	0	0			0	0	0	0	0	•

Explanationo	
Col. 14, Line 3	Represents the actual non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3) plus the total non-prorated increase/(decrease) in Actual EDIT (Col. 3, Excel row 86 - Total) from the prior year's True-up Filing.
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, multiplied by Col. 8.
Col. 11	Col. 9 plus Col. 10.
Col. 12	Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
Col. 13	Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).
Col. 14 Line 16	Actual FOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate

Attachment 9.e - 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 Line 1 True-Up for Year: Line 2 Number of Days in Year: (Enter 365, or for Leap Year enter 366) Vintage: Account 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset (4) (13) (1) (2) (3) (5) (6) (7) (8) (9) (10)(11) (12) (14) Reversal of Projected Monthly (Increase) In DDIT -Projected Monthly Projected DDIT Actual Monthly (Increase)/Decrease In DDIT -Depreciable Tax Basis (Increase)/Decrease In DDIT -DDIT Under Projected Days Outstanding During Over Projected Not Realized with Depreciable Tax Basis Monthly DDIT for **DDIT Balances for** Monthly DDIT Depreciable Tax Basis the Year Month Variance Monthly DDIT Proration Percentage Prorated Amount Proration (Prorated) True-Up Line True-Up 3 Dec Jan 335 91.78% 307 Feb 84.11% Mar 276 75.62% 246 67.40% Apr May 215 58.90% 185 50.68% Jun 10 Jul 154 42.19% 11 123 33.70% Aug 12 Sep 93 25.48% 13 Oct 62 16.99% 14 Nov 0 32 8.77% 0 15 Dec 0.27% 0 0 0 Total 16 EOY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing: 0 A ning balance (Col, 14, Line 3) plus the total non-prorated (increase)/decrease in Actual DDIT (Col 3, Excel row 32 - Total) from the prior year's True-up Filing.

explanations:	
Col. 14, Line 3	Represents the actual non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year This amount equals the prior year's beginning
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, multiplied by Col. 8.
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 EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

ATTACHMENT H-10A

Attachment 9.e - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Line 1 True-Up for Year: Line 2 Number of Days in Year: (Enter 365, or for Leap Year enter 366) Vintage: Account 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset (1) (2) (3) (5) (6) (7) (9) (10)(13)(14) (11) Projected Monthly Reversal of (Increase) In DDIT -Projected Monthly Projected DDIT (Increase)/Decrease In DDIT -DDIT Days Outstanding During Monthly DDIT for **DDIT Balances for** Actual Monthly (Increase)/Decrease In DDIT -Under Projected Over Projected Not Realized with Depreciable Tax Basis Monthly DDIT Monthly DDIT Proration Line Year Month Depreciable Tax Basis Depreciable Tax Basis Variance the Year Proration Percentage Prorated Amount (Prorated) True-Up True-Up 3 Dec 335 91.78% Jan Feb 307 84.11% 0 0 276 75.62% ٥ Mar 0 67.40% 246 Apr May 215 58.90% Jun 185 50.68% 154 42.19% Jul 123 11 Aug 33.70% 12 93 25.48% Sep 13 62 Oct 16.99% 32 14 Nov 8.77% 15 0.27% Dec 0 0 0 0 0 0 0 0 0 Total

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

Explanations: Col. 14, Line 3

Col. 4

Col. 5

Col. 6

Col. 7

Col. 12

16

Represents the actual non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3) plus the total non-prorated (increase)/decrease in Actual DDIT (Col. 3, Excel row 86 – Total) from the prior year's True-up Filing.

Lines 4 - 15 Represents the Actual Rate period.

Col. 3 Represents the actual monthly amo

Represents the actual monthly amortization of the Protected DDIT balance before proration.

Represents the projected monthly amortization of the Protected DDIT balance before proration.

Col. 3 less Col. 4.

Reflects months when the actual amortization was lower than the projected monthly amortization.

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

Col. 10 Represents months when the actual monthly Protected DDIT amortization balance exceeded the projected Protected DDIT amortization amount multiplied by Col. 8.

Col. 11 Col. 9 plus Col. 10.

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 EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

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: 0 A Prorated Protected Excess Deferred Income Tax Regulatory Liability balance Line 1 Projection for Year: Line 2 Number of Days in Year: (Enter 365, or for Leap Year enter 366) Vintage: Account 254, Transmission-related Protected Excess Deferred Income Tax Regulatory Liability (6) (7) (8) (1) (2) (3) (4) (5) Projected Monthly (Increase) In EDIT **Days Outstanding** Proration Monthly Prorated **Cumulative Prorated** Beginning & Ending - Depreciable Tax Basis During the Year Protected EDIT Protected EDIT Balance Line Year Month Percentage **Amount** 3 Dec 335 91.78% Jan 307 84.11% 5 Feb 276 75.62% Mar 246 67.40% Apr May 215 58.90% 50.68% 185 Jun 10 Jul 154 42.19% 11 123 33.70% Aug 12 Sep 93 25.48% 13 Oct 62 16.99% 14 32 8.77% Nov Dec 15 0.27% Total 0 16 Projected Protected Excess Deferred Income Tax Regulatory Liability based on Proration Methodology: 17 Projected EOY Protected Excess Deferred Income Tax Regulatory Liability included in the FERC Formula Filing: 0 A **Explanations**: Col. 8, Line 3 Represents the non-prorated 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.

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

Line 1 Line 2		366)						
Vintage:	Acco	unt 254,	Transmission-related Protected	Excess Deferred Inco	ome Tax Regul	atory Liability		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected EDIT	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	•	
4.0								•
16		-	ed Protected Excess Deferred Inco		•			0
17		Project	ed EOY Protected Excess Deferred	d Income Tax Regulato	ory Liability inclu	ded in the FERC For	mula Filing:	0
<u>Explanati</u>	ions:							
Col. 8, Lin		Renres	ents the <u>non-prorated</u> projected en	ding Protected FDIT R	egulatory Liabili	ty halance as of prev	vious vear	
Lines 4 - 1			ents the forecasted rate period.	iding i rotcotca EDIT iv	egulatory Elabin	ty balarioc as of pro-	nous your.	
Col. 3	. •	•	ents the projected monthly amortiz	ation of the Protected I	EDIT balance be	efore proration.		
Col. 4		•	r of days remaining in the year as			•		
Col. 5			livided by the number of days in th	_	, 5	· ·-		
Col. 6			nultiplied by Col. 5.	- , Jan.				
Col. 7			of previous month plus Col. 6; repre	esents the cumulative r	nonthly Protecte	d EDIT Regulatory I	iability balance.	
Col. 8, Lin	ne 16		rojected Protected EDIT amortizati		•			
Col. 8, Lin		•	ed total EOY balance of Protected	•		e.		

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

	Amount inc	cluded on Line	44a of Appendix A of this Filing:	_			,	
	Prorated F	Protected Def	ficient Deferred Income Tax Regula	tory Asset balance		0	A	
Line 1 Line 2 Vintage:			Projection for Year: Number of Days in Year:	365	(Enter 365,	or for Leap Year en	nter 366)	
	Account	182.3, Trans	mission-related Protected Defici	ent Deferred Incom	e Tax Regula	tory Asset		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	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	:	
16		Projected P	Protected Deficient Deferred Income	Tax Regulatory Ass	et based on F	Proration Methodolog	gy:	0
17		•	OY Protected Deficient Deferred In	•				0 A
Explanatio	ns:							
Col. 8, Line		Represents	the <u>non-prorated</u> projected ending	Protected DDIT Reg	julatory Asset	balance as of previous	ous year.	
Lines 4 - 15	5	•	the forecasted rate period.			_		
Col. 3		•	the projected monthly amortization			•		
Col. 4			days remaining in the year as of an	_	ay of the mon	th.		
Col. 5			ed by the number of days in the yea	ar.				
Col. 6			plied by Col. 5.	6 - 4la	nation in December of	A DDIT De mid-4-	٠ 	
Col. 8 Line	. 16	•	evious month plus Col. 6; represent		nuny Protecte	ווטע א Regulatory <i>I</i>	Asset Dalance.	
Col. 8, Line Col. 8, Line			cted Protected DDIT amortization o otal EOY balance of Protected DDI	•	no formula rat	•		
COI. O, LINE	, 17	riojecied (Diai LOT Dalance of Protected DDI	i macis included III ti	ie ioiiiiuia iat	ᠸ.		

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Line 1 Line 2 Vintage:			Projection for Year: Number of Days in Year:	365	(Enter 365, or	for Leap Year enter	⁻ 366)	
	Acco	unt 182.3	3, Transmission-related Protect	ed Deficient Deferre	d Income Tax	Regulatory Asset		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	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	:	
16		-	ed Protected Deficient Deferred In					0
17		Projecte	ed EOY Protected Deficient Deferr	red Income Tax Regu	ılatory Asset inc	luded in the FERC F	Formula Filing:	0
Explanation								
Col. 8, Lin		•	ents the <u>non-prorated</u> projected er	nding Protected DDIT	Regulatory Ass	set balance as of pre	evious year.	
Lines 4 - 1	15	•	ents the forecasted rate period.		. DDIT!			
Col. 3		-	ents the projected monthly amortiz					
Col. 4			r of days remaining in the year as	•	ast day of the m	onth.		
Col. 5			livided by the number of days in th	ie year.				
Col. 6			nultiplied by Col. 5.			(A ()	
Col. 7	- 10		of previous month plus Col. 6; repr		•	cted DDH Regulator	ry Asset balance.	
Col. 8, Lin			ojected Protected DDIT amortizat	•				
Col. 8, Lin	e 1/	Projecte	ed total EOY balance of Protected	ווטע that is included	in the formula	rate.		

Exhibit 2 (Subpart A)

MARKED TARIFF

(Reflects Order No. 864 revisions and Commission-Approved Revisions in ER21-2450)

Effective Date: August 1, 2021

ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes FERC Form 1 Page # or Instruction 12/31/X

12 Months Ended 12/31/XXXX

nuia kate Appendix A			
ded cells are input cells			
cators			
Micros 0.0 de Allerette Forter			
Wages & Salary Allocation Factor Transmission Wages Expense	(Note O)	Attachment 5	
Tulionion Tragos Expolico	(11010 0)	Attachment	
Total Wages Expense	(Note O)	Attachment 5	
Less A&G Wages Expense	(Note O)	Attachment 5	
Total Wages Less A&G Wages Expense	,	(Line 2 - Line 3)	
		,	
Wages & Salary Allocator		(Line 1 / Line 4)	0.0000
Plant Allocation Factors			
	(NI-1- D)	Allechanol	
Electric Plant in Service Common Plant in Service - Electric	(Note B)	Attachment 5 (Line 27)	
Total Plant in Service		(Line 6 + 7)	
Total Flaint III Octivice			
Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	
Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	
Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	
Accumulated Common Amortization - Electric Total Accumulated Depreciation	(Note B)	Attachment 5 (Line 9 + Line 10 + Line 11 + Line 12)	
Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	
Net Plant		(Line 8 - Line 13)	
Transmission Gross Plant		(Line 36)	
Gross Plant Allocator		(Line 15 / Line 8)	0.000
Transmission Net Plant		(Line 48)	
Net Plant Allocator		(Line 17 / Line 14)	0.000
THE FIGURE AND COLOR		(LINC 17 / LINC 14)	0.000
O&M Allocation Factor			
Transmission O&M Expense	(Note O)	(Line 68)	
Distribution O&M Expense	(Note O)	Attachment 5	
Total Distribution and Transmission O&M Expense		(Line 19 + 20)	
·		(line 40 (Line 24)	0.000
Transmission O&M Allocator		(Line 19 / Line 21)	0.0000
Transmission O&M Allocator			0.0000
·		(Line 19 / Line 21) ((Line 5 + Line 16 + Line 22) / 3)	0.0000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator	_		
Transmission O&M Allocator			
Transmission O&M Allocator Multi-Factor A&G Expense Allocator			
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations	(Note B)		
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service		((Line 5 + Line 16 + Line 22) / 3) Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General	(Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General	(Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total Plant In Rate Base	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total Plant In Rate Base	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5	0.000
Multi-Factor A&G Expense Allocator **Tolaculations** Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated General Depreciation & Amortization - Electric	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 - Communications Less: Common Plant Account 397 - Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated Ceneral Depreciation Accumulated Common Plant Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Balance of Accumulated General Depreciation	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40)	0.000
Multi-Factor A&G Expense Allocator **Total In Service** General Intangible - Electric Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 **Wage & Salary Allocator** General and Intangible Plant Allocated to Transmission **Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission **Total Plant In Rate Base** **Accumulated Depreciation** Accumulated General Depreciation & Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Less: Amount of General Depreciation - Electric Less: Amount of General Depreciation - Electric Less: Communication - Electric Less: Amount of General Depreciation - Electric	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10)	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation & Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Accumulated Intangible Amortization - Electric Accumulated General and Intangible Depreciation Ex. Acct. 397	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40)	0.000
Multi-Factor A&G Expense Allocator **Total In Service** Transmission Plant In Service General Intangible - Electric Common Plant - Less: Common Plant - Less: Common Plant - Communications Less: Common Plant Account 397 - Communications Less: Common Plant Account 397 - Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base **Accumulated Depreciation** Accumulated General Depreciation & *Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Secondary - Secondary - Secondary - Secondary - Secondary - Communication - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Accumulated General Depreciation - Electric - Accumulated Gener	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10) (Line 41 + 42) (Line 5)	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation & Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Accumulated Intangible Amortization - Electric Accumulated General and Intangible Depreciation Ex. Acct. 397	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10) (Line 41 + 42)	
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Total Transmission O&M

87

ATTACHMENT H-10A

Formula Rate -- Appendix A Notes FERC Form 1 Page # or Instruction
Shaded cells are input cells

12 Months Ended 12/31/XXX X

tuust	ment To Rate Base			
	Accumulated Deferred Income Taxes			
19	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	(
	Regulatory Assets and Liabilities			
50	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	(
51	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	(
52	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 50 + 51)	(
	CWIP for Incentive Transmission Projects			
3	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	(
	Abandoned Transmission Projects			
4	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	
5	Plant Held for Future Use	(Note C & Q)	Attachment 5	
	Prepayments			
6	Prepayments	(Note A & Q)	Attachment 5	
-	Materials and Supplies	(NI-1- O)	Allech cond.	
7 8	Undistributed Stores Expense Wage & Salary Allocator	(Note Q)	Attachment 5 (Line 5)	0.0000
9	Total Undistributed Stores Expense Allocated to Transmission		(Line 57 * Line 58)	0.0000
0	Transmission Materials & Supplies	(Note Q)	Attachment 5	
	Total Materials & Supplies Allocated to Transmission		(Line 59 + Line 60)	
_	Unfunded Reserves	(4) (4 0 0)	*** 1 - 15	
2	Unfunded Reserves	(Note A & Q)	Attachment 5	
	Network Credits			
3	Outstanding Network Credits	(NI=4= NI 0 O)		
		(Note N & Q)	Attachment 5	
i4	Total Adjustment to Rate Base	(Note N & Q)	Attachment 5 (Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	
		(Note N & Q)		(
35	Total Adjustment to Rate Base	(Note N & Q)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	(
5	Total Adjustment to Rate Base Rate Base	(Note N & Q)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	
5 eraf	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M		(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64)	
erat	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M	(Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5	
65 era 66 67	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M		(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64)	
5 erat 6 7	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565	(Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5	
5 erat 6 7 8	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M	(Note O) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5	
66 66 67 68	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense	(Note O) (Note O) (Note J)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Attachment 5 Attachment 5	
65 66 67 68	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense	(Note O) (Note O) (Note J) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
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65 66 67 68 70 71 72 73	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O) (Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
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666 667 668 677 670 771 772 773 774 775 776 777 778	Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Sum (Lines 69 to 70) - Sum (Lines 71 to 75) (Line 23) (Line 76 * Line 77) Attachment 5 Attachment 5 Attachment 5 Attachment 5	0.00009
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(Lines 68 + 78 + 81 + 86)

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ATTACHMENT H-10A

12 Months Ended

	nula Rate Appendix A		Notes FER	C Form 1 Page # or Instruction	12/31/XXXX
Shac	led cells are input cells			_	
Depr	eciation & Amortization Expense				
00	Depreciation Expense	ationation of Lineited Town Dlant	(Note 1.9.0)	A44	0
88 89	Transmission Depreciation Expense Including Amo Amortization of Abandoned Plant Projects	rtization of Limited Term Plant	(Note J & O) (Note R)	Attachment 5 Attachment 5	0
90	General Depreciation Expense Including Amortizati	on of Limited Term Plant	(Note J & O)	Attachment 5	0
91	Less: Amount of General Depreciation Expense As	sociated with Acct. 397	(Note J & O)	Attachment 5	Ö
92	Balance of General Depreciation Expense		,	(Line 90 - Line 91)	0
93	Intangible Amortization		(Note A & O)	Attachment 5	0
94	Total			(Line 92 + Line 93)	0
95	Wage & Salary Allocator			(Line 5)	0.0000%
96 97	General Depreciation & Intangible Amortization Allo General Depreciation Expense for Acct. 397 Directl		(Note J & O)	(Line 94 * Line 95) Attachment 5	0
98	General Depreciation and Intangible Amortization	n Functionalized to Transmission	(Note 3 & O)	(Line 96 + Line 97)	0
30		and the state of t		(Eine 30 · Eine 37)	
99	Total Transmission Depreciation & Amortization			(Lines 88 + 89 + 98)	0
Taxe	s Other than Income Taxes				
100	Taxes Other than Income Taxes		(Note O)	Attachment 2	0
101	Total Taxes Other than Income Taxes			(Line 100)	0
Retu	rn \ Capitalization Calculations				
102	Long Term Interest			p117.62.c through 67.c	
103	Preferred Dividends		enter positive	p118.29.d	
	Common Stock				
104	Proprietary Capital		(Note P)	Attachment 5	0
105	Less Accumulated Other Comprehensive Income	Account 219	(Note P)	Attachment 5	0
106	Less Preferred Stock		(Nete D)	(Line 114)	0
107 108	Less Account 216.1 Common Stock		(Note P)	Attachment 5 (Line 104 - 105 - 106 - 107)	0
100	Common Stock			(Line 104 - 105 - 100 - 107)	U
	Capitalization				
109	Long Term Debt		(Note P)	Attachment 5	0
110	Less Loss on Reacquired Debt		(Note P)	Attachment 5	0
111	Plus Gain on Reacquired Debt		(Note P)	Attachment 5	0
112	Less ADIT associated with Gain or Loss		(Note P)	Attachment 5	0
113 114	Total Long Term Debt Preferred Stock		(Note D)	(Line 109 - 110 + 111 - 112) Attachment 5	0
115	Common Stock		(Note P)	(Line 108)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
	·			,	
117	Debt %	Total Long Term Debt		(Line 113 /(Line 109 + 114 + 115))	0.00%
118	Preferred %	Preferred Stock		(Line 114 / (Line 109 + 114 + 115))	0.00%
119	Common %	Common Stock		(Line 115 / (Line 109 + 114 + 115))	0.00%
120	Debt Cost	Total Long Term Debt		(Line 102 / Line 113)	0.0000
121	Preferred Cost	Preferred Stock		(Line 103 / Line 114)	0.0000
122	Common Cost	Common Stock	(Note J)	Fixed	0.1040
			· /		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.0000
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.0000
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.0000
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * Rate of Return			(Line 65 * Line 126)	0

Facility Credits under Section 30.9 of the PJM OATT

Net Zonal Revenue Requirement

Network Service Rate (\$/MW/Year)

Network Zonal Service Rate

Rate (\$/MW-Year)

1 CP Peak

182

183

184

185

186

Ended

12 Months

12/31/XXXX FERC Form 1 Page # or Instruction Formula Rate -- Appendix A Notes Shaded cells are input cells Income Tax Rates 128 FIT=Federal Income Tax Rate (Note I) 129 SIT=State Income Tax Rate or Composite (Note I) Attachment 5 0.00% 130 (percent of federal income tax deductible for state purposes) Per State Tax Code 131 T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 0.00% 132 T / (1-T) 0.00% ITC Adjustment 133 Amortized Investment Tax Credit (Note O) Attachment 5 0 134 1 / (1 - Line 131) 100.00% 135 Net Plant Allocation Factor (Line 18) 0.0000% 136 ITC Adjustment Allocated to Transmission (Line 133 * Line 134 * Line 135) State and Local Tax Credits State and Local Tax Credits 137 (Note O) Attachment 5 138 1/(1-T) 1 / (1 - Line 131) 100.00% (Line 137 * Line 138 139 State and Local Tax Credit Adjustment **Deficient/Excess Deferred Taxes Amortization** 140 Amortized Deficient Deferred Taxes (Account 410.1) Attachment 9 EDIT-DDIT 0 (Note S) 141 Amortized Excess Deferred Taxes (Account 411.1) Attachment 9 EDIT-DDIT 0 142 Total (Line 140 + Line 141) 0 1 / (1 - Line 131) (Line 142 * Line 143) 143 1/(1-T) 100.00% 144 Deficient/Excess Deferred Taxes Allocated to Transmission **AFUDC Equity Permanent Difference** 145 Tax Effect of AFUDC Equity Permanent Difference (Note U) 146 1 / (1 - Line 131) 100.00% 147 **AFUDC Equity Permanent Difference Tax Adjustment** (Line 145 * Line 146) Income Tax Component = 148 (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = [Line 132 * Line 127 * (1- (Line 123 / Line 126))] (Lines 136 + 139 + 144 + 147 + 148) 149 Total Income Taxes Summary 150 Net Property, Plant & Equipment (Line 48) 151 Total Adjustment to Rate Base (Line 64) 0 152 Rate Base (Line 65) 0 153 Total Transmission O&M (Line 87) 0 154 Total Transmission Depreciation & Amortization (Line 99) 0 155 (Line 101) Taxes Other than Income (Line 127) 156 Investment Return 0 (Line 149) Income Taxes 157 158 Gross Revenue Requirement (Sum Lines 153 to 157) 0 Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 0 159 Transmission Plant In Service (Line 24) 160 Attachment 5 **Excluded Transmission Facilities** 0 (Line 159 - Line 160) 161 Included Transmission Facilities 0 0.00% 162 Inclusion Ratio (Line 161 / Line 159) 163 Gross Revenue Requirement (Line 158) 164 (Line 162 * Line 163) Adjusted Gross Revenue Requirement 0 Revenue Credits & Interest on Network Credits 165 **Revenue Credits** Attachment 3 166 **Interest on Network Credits** Attachment 5 Net Revenue Requirement (Line 164 - Line 165 + Line 166) 0 167 **Net Plant Carrying Charge** 168 Gross Revenue Requirement (Line 158) 0 169 Net Transmission Plant, CWIP and Abandoned Plant (Line 24 - Line 37 + Line 53 + Line 54) 0 170 Net Plant Carrying Charge (Line 168 / Line 169) 0.0000% 171 Net Plant Carrying Charge without Depreciation (Line 168 - Line 88) / Line 169 0.0000% 172 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 0.0000% Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 173 (Line 158 - Line 156 - Line 157) Gross Revenue Requirement Less Return and Taxes 0 174 Increased Return and Taxes Attachment 4 Net Revenue Requirement per 100 Basis Point increase in ROE 175 (Line 173 + Line 174) 0 Net Transmission Plant, CWIP and Abandoned Plant 176 (Line 24 - Line 37 + Line 53 + Line 54) Net Plant Carrying Charge per 100 Basis Point increase in ROE 177 (Line 175 / Line 176) 0.0000% 178 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 175 - Line 88) / Line 176 0.0000% 179 Net Revenue Requirement (Line 167) 0 Attachment 6 180 True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones 0 181 Attachment 7

0

0

0.00

0.00

Attachment 5

Attachment 5

(Line 183 / 184)

(Note L)

(Line 179 + 180 + 181 + 182)

(Line 185)

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 FERC Form 1 at 351.h.
- H CWIP can only be included if authorized by the Commission.
- 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.
- 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 166.
- 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 144).
- 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 144).
- 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 145 and will increase or decrease tax expense by the amount of the expense or benefit included on Line 145 multiplied by (1/1-T) (Line 147).

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year

Only

	•					
	Transmission	Plant	Labor	A&G Expense	Total	
	Related	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0	0		
Wages & Salary Allocator			0.0000%			
Net Plant Allocator		0.0000%				
Multi-Factor A&G Expense Allocator				0.0000%		
End of Year ADIT	0	0	0	0	0	
End of Previous Year ADIT (from Sheet 1A-ADIT)	0	0	0	0	0	
Average Beginning and End of Year ADIT	0	0	0	0	0	
ADIT – 282 (Subject to Proration)	0	0	0	0	0	From Acct. 282 (Subject to Proration) total, below
Total Accumulated Deferred Income Taxes					0	Appendix A, Line 49

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 112

0 < From Acct 283, below

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

A	В	С	D	E	F	G	Н
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p234	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year

A	В	С	D	E	F	G	н
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
ess FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
Α	В	С	D	E	F	G	н
ADIT- 282 (Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	
	•						
Less FASB 109 Above if not separately removed	v						
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed							

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. ADIT Items related to A&G Expenses and not in Columns C & D are included in Column G
- 7. 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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet- December 31 of the Current Year

Α	В	С	D	E	F	G	н
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p277	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

	Only					
	Transmission	Plant	Labor	A&G Expense	Total	
	Related	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0	0		
Wages & Salary Allocator			0.0000%			
Net Plant Allocator		0.0000%				
Multi-Factor A&G Expense Allocator				0.0000%		
End of Year ADIT	0	0	0	0	0	

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 112

0 < From Acct 283, below

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

A	В	С	D	E	F	G	Н
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p234	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

A	В	С	D	E	F	G	Н
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
Α	В	С	D	E	F	G	Н
ADIT- 282 (Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Less FA3D 100 Above il flot separately removed							

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 7. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

Α	В	С	D	E	F	G	н
ADIT- 283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p277	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

Allocated

Page 263

		rage 203		Allocateu	
Othe	er Taxes	Col (i)	Allocator	Amount	
	Plant Related				
1	Real Estate	0			Attachment 5
2	Total Plant Related	0	N/A	0	- Attachment 5
	Labor Related		Wages & Salary Allocator		
3	FICA				
4	Federal Unemployment Tax				
5	New Jersey Unemployment Tax				
6	New Jersey Workforce Development				
7					=
8	Total Labor Related	0	0.0000%	0	
0	Other Included		Net Plant Allocator		
9 10					
11					
12					
13	Total Other Included	0	0.0000%	0	-
14	Total Included (Lines 2 + 8 + 13)	0		0	= =
	Currently Excluded				
15	Corporate Business Tax				
16	TEFA				
17	Use & Sales Tax				
18	Local Franchise Tax				
19	PA Corporate Income Tax				
20	Municipal Utility				
21	Public Utility Fund				
22	Subtotal, Excluded	0			
23	Total, Included and Excluded (Line 14 + Line 22)	0			
24	Total Other Taxes from p114.14.g - Actual				
25	Difference (Line 23 - Line 24)	-			

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.

ATTACHMENT H-10A

Attachment 3 - Revenue Credit Workpaper

	Accounts 450 & 451	ı	Page #'s & Instructions
1	Late Payment Penalties Allocated to Transmission		Company Records
	Account 454 - Rent from Electric Property		
2	Rent from Electric Property - Transmission Related (Note 2)		Company Records
2	Account 456 - Other Electric Revenues		
3	Transmission for Others		Company Records
4 5	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is		Company Records
3	not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		Company Records
6	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner		Company Records
7	Professional Services (Note 2)		Company Records
8	Revenues from Directly Assigned Transmission Facility Charges (Note 1)		Company Records
9	Rent or Attachment Fees associated with Transmission Facilities (Note 2)		Company Records
10	Gross Revenue Credits (Sum Lines 1-9)		
11	Less line 18 - line 18		
12	Total Revenue Credits line 10 + line 11		
13	Revenues associated with lines 2, 7, and 9 (Note 2)	-	
14	Income Taxes associated with revenues in line 13	-	
15	One half margin (line 13 - line 14)/2	-	
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	-	
18	Line 13 less line 17	_	
.5			

- 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).

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Line 27 + Line 50 from below

0

1.00%

Return and Taxes with 100 Basis Point increase in ROE

100 Basis Point increase in ROE and Income Taxes

100 Basis Point increase in ROE

Α

Appendix A Line or Source Reference Rate Base (Line 48 + Line 64) 0 1 p117.62.c through 67.c 2 Long Term Interest 0 Preferred Dividends 3 enter positive p118.29.d 0 Common Stock Attachment 5 Proprietary Capital 0 p112.15.c (Line 114) Less: Accumulated Other Comprehensive Income Account 219
Less: Preferred Stock
Less: Account 216.1 0 5 6 Attachment 5 0 8 Common Stock (Line 104 - 105 - 106 - 107)

Capitalization			
Long Term Debt		Attachment 5	(
Less: Loss on Reacquired Debt		Attachment 5	(
Plus: Gain on Reacquired Debt		Attachment 5	(
Less: ADIT associated with Gain or Loss		Attachment 5	(
Total Long Term Debt		(Line 109 - 110 + 111 - 112)	(
Preferred Stock		Attachment 5	(
Common Stock		(Line 108)	(
Total Capitalization		(Sum Lines 113 to 115)	C
Debt %	Total Long Term Debt	(Line 109 / (Line 109 + 114 + 115))	0.0%
Preferred %	Preferred Stock	(Line 114 / (Line 109 + 114 + 115))	0.0%
Common %	Common Stock	(Line 115 / (Line 109 + 114 + 115))	0.0%
Debt Cost	Total Long Term Debt	(Line 102 / Line 113)	0.0000
Preferred Cost	Preferred Stock	(Line 103 / Line 114)	0.0000
Common Cost	Common Stock	(Line 122 + 100 basis points)	0.1140
	Total Long Term Debt		
Weighted Cost of Debt	(WCLTD)	(Line 117 * Line 120)	0.0000
Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	0.0000
Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	0.0000
Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	0.000
Investment Return = Rate Base * Rate of Return		(Line 65 * Line 126)	

Compo	site Income Taxes		
	Income Tax Rates		
28 29 30	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00% 0.00% 0.00%
31 32 33	T		0.00% 0.00% 100.00%
	ITC Adjustment		
34	Amortized Investment Tax Credit	Attachment 5	(
35	1/(1-T)	1 / (1 - Line 131)	100.00%
36	Net Plant Allocation Factor	(Line 18)	0.0000%
37	ITC Adjustment Allocated to Transmission	(Line 133 * Line 134 * Line 135)	(
	State and Local Tax Credits		
38	State and Local Tax Credits	Attachment 5	(
39	_ 1/(1-T)	1 / (1 - Line 131)	100.00%
40	State and Local Tax Credit Adjustment	(Line 137 * Line 138)	0
	Deficient/Excess Deferred Taxes Amortization		
41	Amortized Deficient Deferred Taxes (Account 410.1)	(Line 140)	(
42	Amortized Excess Deferred Taxes (Account 411.1)	(Line 141)	(
43	Total	(Line 140 + Line 141)	(
44	1 / (1-T)	1 / (1 - Line 131)	100.00%
45	Deficient/Excess Deferred Taxes Allocated to Transmission	(Line 142 * Line 143)	C
	AFUDC Equity Permanent Difference		
46	Tax Effect of AFUDC Equity Permanent Difference	(Line 145)	(
47	<u>1 / (1-T)</u>	1 / (1 - Line 131)	100.00%
48	AFUDC Equity Permanent Difference Tax Adjustment	(Line 145 * Line 146)	C
49	Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		(
50	Total Income Taxes	(Lines 37 + 40 + 45 + 48 + 49)	(

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support

Electric	Non-electric Cost Support			Previous Year					J - CUSI	. очрр			C	Current Year				
2.00010	Tion diodilo doct dupport		Dana #1a 0	1 TOTICUS TOUI										Janon Tour				
Line #e	Descriptions	Notes	Page #'s & Instructions	Form 1 Dec	Jan	Ech	Mar	Apr	May	lun	hal	Aug		Sep	Oct	Nov	Form 1 Dec	Average
LINE #5	Plant Allocation Factors	Notes	IIISUUCUOIIS	FOITH I Dec	Jaii	ren	IVIAI	Api	iviay	Juli	Jui	Aug		3ep	OCI	NOV	FOIIII I Dec	Average
	a Total Electric Plant in Service	(Note B)	p207.104.g															
	b Asset Retirement Cost for Transmission Plant	(Note B)	p207.57.g															
	c Asset Retirement Cost for Other Production	(Note B)	p207.44.g															
	d Asset Retirement Cost for Distribution Plant	(Note B)	p207.74.g															
	e Asset Retirement Cost for General Plant	(Note B)	p207.98.g															
6	Total Electric Plant in Service (Less: Asset Retirement Costs)	(/	(a - b - c - d - e)	-	-	-	-	-	-	-	-		-	-	-	-		-
7	Common Plant in Service - Electric	(Note B)	p356															-
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29.c															-
10	Accumulated Intangible Amortization	(Note B)	p200.21.c															-
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356															-
12	Accumulated Common Amortization - Electric	(Note B)	p356															-
	Plant In Service																	
	f Total Transmission Plant in Service	(Note B)	p207.58.g															
	g Asset Retirement Cost for Transmission Plant	(Note B)	p207.57.g															
24	Transmission Plant in Service (Less: Asset Retirement Costs)	(1) (5)	(f – g)	-	-	-	-	-	-	-	-		-	-	-	-	-	-
	h Total General Plant in Service	(Note B)	p207.99.g															
25	i Asset Retirement Cost for General Plant General Plant in Service (Less: Asset Retirement Costs)	(Note B)	p207.98.g															
25 26	Intangible - Electric	(Nata D)	(h – i)	-	-	-		-	-		-		-	-	-	-	-	-
27	Common Plant in Service - Electric	(Note B) (Note B)	p205.5.g p356															
29	General Plant Account 397 Communications	(Note B)	p207.94.g															<u> </u>
30	Common Plant Account 397 Communications	(Note B)	p356															
34	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records															<u>.</u>
	Accumulated Depreciation	(11010 D)	Company Notorido															
37	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c															_
38	Accumulated General Depreciation	(Note B & J)	p219.28.b															-
39	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356															-
40	Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Company Records															-
46	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records															<u>-</u>

Wages & Salary

			Page #'s &	
Line #s	Descriptions	Notes	Instructions	End of Year
2	Total Wage Expense	(Note O)	p354.28.b	
3	Total A&G Wages Expense	(Note O)	p354.27.b	
1	Transmission Wages	(Note O)	p354.21.b	

Transmission / Non-transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Beg of	f Year End	l of Year	Average Balance
	Plant Held for Future Use (Including Land)	(Note C & Q)	p214.47.d				-
55	Transmission Only						-

Prepayments

Line #s	Descriptions	Page #'s & Notes Instructions	Electric Electric End of Wage & Salary Previous Year Beginning Year Year Balance Average Balance Allocator To Line 56
	Prepayments		
56	Prepayments	(Note A & Q) p111.57.c	- 0.000%

Materials and Supplies

			Page #'s &	Beginning Year		
Line #s	Descriptions	Notes	Instructions	Balance	End of Year Balance	Average Balance
i	Materials and Supplies					
57 60	Undistributed Stores Exp Transmission Materials & Supplies	(Note Q) (Note Q)	p227.16.b,c p227.5.b,c (footnote) & p227.8.b,c			-

Outstanding Network Credits Cost Support

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

O&M Exp	seznes					
·		Natas	Page #'s & Instructions		End of Year	
66	Descriptions Transmission O&M	Notes (Note O)	p321.112.b		End of fear	
67	Transmission of Electricity by Others 565	(Note O)	p321.96.b			
	a Distribution Expenses	(Note O)	p322.156.b			
	b Customer Accounts Expenses c Customer Service and Information Expenses	(Note O) (Note O)	p322.164.b p322.171.b			
	d Sales Expenses	(Note O)	p323.178.b			
20	Total Distribution O&M		(a+b+c+d)			-
Property	Insurance Expenses					
	Descriptions	Notes	Page #'s & Instructions		End of Year	·
72	Property Insurance Account 924	(Note O)	p323.185			
Adiustme	ents to A & G Expense					
		Notes	Page #'s &	End of Year		
69	Descriptions Total A&G Expenses	Notes (Note O)	p323.197.b	End of Year		
70 71	Actual PBOP expense Actual PBOP expense	(Note J) (Note O)	Company Records Company Records			
Regulato	ry Expense Related to Transmission Cost Support					
	•		Page #'s &			
Line #s	Descriptions	Notes	Instructions	End of Year		
l	Allocated General & Common Expenses					
73	Regulatory Commission Exp Account 928	(Note E & O)	p323.189.b			
	Directly Assigned A&G					
79	Transmission Regulatory Commission Exp Account 928	(Note G & O)	p350			
General	& Common Expenses					
	Descriptions	Notes	Page #'s & Instructions		End of Year	
75	EPRI Dues	(Note D & O)				
	2.11.2000	(11010 2 0 0)	post 500			
Safety R	elated Advertising Cost Support	<u>.</u>			<u>.</u>	
Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Safety Related	Non-safety Related
	Directly Assigned A&G					
83	General Advertising Exp Account 930.1	(Note F & O)	p323.191.b			-
Educatio	n and Out Reach Cost Support					
	Descriptions	Notes	Page #'s & Instructions	End of Year	Education & Outreach	Other
	Directly Assigned A&G					
80	General Advertising Exp Account 930.1	(Note K & O)	p323.191.b			-
	<u> </u>					
Deprecia	tion Expense					
Line #s	Descriptions	Notes	Page #'s & Instructions		End of Year	

	Depreciation Expense		
8	Depreciation-Transmission	(Note J & O) p336.7.f	
0	Depreciation-General & Common	(Note J & O) p336.10.f & .11.f	
1	Depreciation-General Expense Associated with Acct. 397	(Note J & O) Company Records	
3	Depreciation-Intangible	(Note A & O) p336.1.d&e	
7	Transmission Depreciation Expense for Acct. 397	(Note J & O) Company Records	

Direct Assignment of Transmission Real Estate Taxes

			Page #'s &		Transmission	Non-
Line #s	Descriptions	Notes	Instructions	End of Year	Related	Transmission
100	Real Estate Taxes – Directly Assigned to Transmission		p263.36.i			-

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

Return \ Capitalization

Line #s	Descriptions	Notes	Page #'s & Instructions	20XX End of Year	20XX End of Year	Average
104	Proprietary Capital	(Note P)	p112.16.c,d			
		, ,				-
105	Accumulated Other Comprehensive Income Account 219	(Note P)	p112.15.c,d			-
107	Account 216.1	(Note P)	p119.53.c,d			-
109	Long Term Debt	(Note P)	p112.18.c,d thru 21.c,d			-
110	Loss on Reacquired Debt	(Note P)	p111.81.c,d			-
111	Gain on Reacquired Debt	(Note P)	p113.61.c,d			-
112	ADIT associated with Gain or Loss on Reacquired Debt	(Note P)	p277.3.k (footnote)			-
114	Preferred Stock	(Note P)	p112.3.c,d			-

MultiState Workpaper

	Page #'s &			
Line #s Descriptions Notes	Instructions	State 1	State 2	State 3
Income Tay Pates				

NJ
129 SIT=State Income Tax Rate or (Note I)

Amortized Investment Tax Credit

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	
133	Amortized Investment Tax Credit	(Note O)	p266.8.f (footnote), enter negative		

State and Local Tax Credits

			Page #'s &			Transmission
Line #s	Descriptions	Notes	Instructions	End of Year	Allocators	Related
	State and Local Tax Credits					
	Labor-related	(Note O)	Tax Return, enter negative		0.00% 0.00%	-
	Plant-related	(Note O)	Tax Return, enter negative		0.00%	•
	Transmission-related	(Note O)	Tax Return, enter negative		100.00%	<u>-</u>
137	Total					-

Excluded Transmission Facilities

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

Interest on Outstanding Network Credits Cost Support

		Page #'s &	
Line #s	Descriptions	Notes Instructions	End of Year
400	laterates Natural Octobb		
166	Interest on Network Credits	(Note N & O)	

Facility Credits under Section 30.9 of the PJM OATT

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

PJM Load Cost Support

Line #s Descriptions	Page #'s & Notes Instructions	1 CP Peak
Network Zonal Service Rate 184 1 CP Peak	(Note L) PJM Data	

Abandoned Transmission Projects

Line #s	Descriptions	Notes	Page #'s & Instructions	Project X	Project Y	Project Z
	Beginning Balance of Unamortized Transmission Projects Amortization Period (Months)		Per FERC Order Per FERC Order			
	c Monthly Amortization		(a / b)	<u></u>	<u>:</u>	<u>:</u>
00	d Months in Year to be Amortized	(Nata D)	(· * .1)			
89	e Amortization in Rate Year	(Note R)	(c * d)			<u> </u>
	f Beginning of Year Balance of Unamortized Transmission Plant g End of Year Balance of Unamortized Transmission Plant			<u>-</u>	<u> </u>	-
54	h Average Balance of Unamortized Abandoned Transmission Plant	(Note R)	(f + g)/2	<u>=</u>	<u> </u>	<u> </u>
1						

Unfunded Reserves

Line #s	List of all reserves:	BOY Balance	EOY Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by the transmission formula customers	Allocation	Amount Allocated
	(a)	<u>(b)</u>	<u>(c)</u>	(d) 0 0 0 0 0	(e)	(f)	(g)	(h)	(i) = (d x e x f x g x h) 0 0 0 0 0
62	Total	0	0	0					0

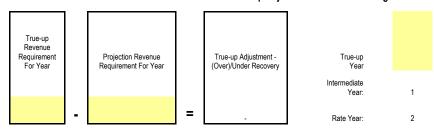
Notes:

The Formula Rate shall in include a credit to rate base for all unfunded reserves (funds collected from customer that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). The allocator in Col. (h) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

Unfunded Reserve amounts in Col. (b) and (c) are to be entered as a negative.

ATTACHMENT H-10A

Attachment 6-True-up Adjustment for Network Integration Transmission Service - December 31, 20XX



Month	(Refunds)/Surcharges	Cumulative (Refunds)/Surcharges - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate	Calculated Interest	Amortization	Cumulative (Refunds)/Surcharges and Interest - End of Month
<u>Calculation</u> <u>of Interest</u> True-Up Year								
1/1/1900	-	-	-	-	0.000%	-		-
2/1/1900	-	-	-	-	0.000%	-		-
3/1/1900	-	-	-	-	0.000%	-		-
4/1/1900	-	-	-	-	0.000%	-		-
5/1/1900	-	-	-	-	0.000%	-		-
6/1/1900	-	-	-	-	0.000%	-		-
7/1/1900	-	-	-	-	0.000%	-		-
8/1/1900	-	-	-	-	0.000%	-		-
9/1/1900	-	-	-	-	0.000%	-		-
10/1/1900	-	-	-	-	0.000%	-		-
11/1/1900	-	-	-	-	0.000%	-		-
12/1/1900	-	-	-	-	0.000%	-		-
Intermediate Year								
1/1/1901	-	-	-	-	0.000%	-		-
2/1/1901	-	-	-	-	0.000%	-		-
3/1/1901	-	-	-	-	0.000%	-		-
4/1/1901	-	-		-	0.000%	-		-
5/1/1901	-	-	-	-	0.000%	-		-
6/1/1901	-	-	-	-	0.000%	-		-
7/1/1901	-	-	-	-	0.000%	-		-
8/1/1901	-	-	-	-	0.000%	-		-
9/1/1901	-	-	-	-	0.000%	-		-
10/1/1901	-	-	-	-	0.000%	-		-
11/1/1901	-	-	-	-	0.000%	-		-
12/1/1901	-	-	-	-	0.000%	-		-
(Over)/Under Recov	ery Plus Interest Amortized and Rec	covered Over 12 Months						
Rate Year								
1/1/1902	-	-	-	-	0.000%	-	-	-
2/1/1902	-	-	-	-	0.000%	-	-	-
3/1/1902	-	-	-	-	0.000%	-	-	
4/1/1902	-	-	-	-	0.000%	-	-	-
5/1/1902	-	-		-	0.000%	-	-	-
6/1/1902	-	-	-	-	0.000%	-	-	-
7/1/1902	-	•	-	-	0.000%	-	-	-
8/1/1902	-	-	-	-	0.000%	-	-	-
9/1/1902	-		-	-	0.000%	-	-	-
10/1/1902	-	-	-	-	0.000%	-	-	-
11/1/1902	-	-	-	-	0.000%	-	-	-
12/1/1902	-	-	-	-	0.000%	-	-	-

True-Up Adjustment with Interest

Less (Over)/Under Recovery

Total Interest

Note 1: The revenue requirements based on actual and projected costs included for the previous calendar year excludes true-up adjustment and is sourced from the Net Zonal Revenue Requirement line on Appendix A.

Note 2: The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at https://www.ferc.gov/interest-calculation-rates-and-methodology. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 3: An over or under collection of a will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

This section is used to input and compute the interest rates to be applied to each year's revenue requirement true-ups.

Applicable F	FERC Interest Rate (Note A):	
1	1/1/1900	
2	2/1/1900	
3	3/1/1900	
4	4/1/1900	
5	5/1/1900	
6	6/1/1900	
7	7/1/1900	
8	8/1/1900	
9	9/1/1900	
10	10/1/1900	
11	11/1/1900	
12	12/1/1900	
13	1/1/1901	
14	2/1/1901	
15	3/1/1901	
16	4/1/1901	
17	5/1/1901	
18	6/1/1901	
19	7/1/1901	
20	8/1/1901	
21	9/1/1901	
22	10/1/1901	
23	11/1/1901	
24	12/1/1901	

25 Average Monthly Rate - Lines 13- 24 0.000%

Note A - Lines 1-24 are the FERC interest rates under section 35.19a of the regulations for the period shown, as posted at https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp.

ATTACHMENT H-10A

Attachment 6A - Project Specific Estimate and Reconciliation Worksheet

	Estimated Additions - 20XX									Estimated Additions - 20XX							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
	Other Projects PIS (monthly additions)	Project A	Project B	Project C	Project D	Project E	Project F			Other Projects PIS	Project A	Project B	Project C	Project D	Project E	Projec	
		(in service)				(in service)	(in serv										
(Dec-XX	-	-	-	-	-	-		
									Jan	-	-	-	-	-	-		
									Feb	-	-	-	-	-	-		
									Mar	-	-	-	-	-	-		
									Apr	-	-	-	-	-	-		
									May	-	-	-	-	-	-		
									Jun	-	-	-	-	-	-		
									Jul	-	-	-	-	-	-		
									Aug	-	-	-	-	-	-		
									Sep	-	-	-	-	-	-		
									Oct	-	-	-	-	-	-		
									Nov	-	-	-	-	-	-		
									Dec	_	-		_	-	-		
	_	_	_	_		_	_		Total	_	_	_	_	_	_		
								_	Total								
									Average 13 Month Balance	_	_	-					
									Average 13 Month in service		-	-		_	_		
									13 Month Average CWIP to Appendix A, line 45								

	E	stimated Transmission E	Enhancement Charges (Before True-Up) - 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F

				Actual Additions - 20XX	(Actual Addition	ons - 20XX			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
	Other Projects PIS (monthly additions)	Project A	Project B	Project C	Project D	Project E	Project F			Other Projects PIS	Project A	Project B	Project C	Project D	Project E	Project F
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)				(in service)	(in service)	(in service)	(in service)	(in service)	(in service
(Dec-XX	-	-	-	-	-	-	
									Jan	-	-	-	-	-	-	
									Feb	-	_		_		_	
									Mar	_	_	_	-	_	_	
									Apr	-	_		_	_	_	
									May	_	_		_	_	_	
									Jun	_	_	_	_	_	_	
									Jul	_	_	_	_	_	_	
															_	
									Aug Sep	-	-	-	-	-	-	
										-	-	-	-	-	-	
									Oct	-	-	-		-	-	
									Nov	-	-	-	-	-	-	
								1	Dec	-	-	-	-	-	-	
	-1	•	-	-	-	-			Total	-	-		-	-	-	
									Average 13 Month							
									Balance	•	-	•	-	-	-	
									Average 13 Month in service							
									in Service		-	-	<u> </u>	-	-	
									13 Month Average CWIP to Appendix A, line 45							

		Actual Transn	nission Enhancement Cl	narges - 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

		Reconciliat	tion by Project (without	interest)		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F

		Interest on Transmis	sion Enhancement Cha	rge Reconciliation		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
_						

		True-up b	y Project (with interest)	– 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

		Estimated Transmission	n Enhancement Charge	s (After True-up) - 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
_						

Exhibit 2 (Subpart B)

MARKED TARIFF

(Reflects Order No. 864 revisions and Commission-Approved Revisions in ER21-2450)

Effective Date: August 1, 2021

ATTACHMENT H-10A

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if if not a CIAC			
		Formula Line		
3	Α	171	Net Plant Carrying Charge without Depreciation	0.00%
4	В	178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.00%
5	С		Line B less Line A	0.00%
6	FCR if a CIAC			
7	D	172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.00%
			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.	
8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 10.65%,	
			which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.	
9			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			Project A			Project B	
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" 12 Useful life of the project	Schedule 12 Life	(Yes or No) (Yes or						
 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed increase in ROE 	CIAC Increased ROE (Basis Points)	No)						
15 From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	10.40% ROE		0.00%			0.00%		
16 Line 14 plus (line 5 times line 15)/100	FCR for This Project		0.00%			0.00%		
17 Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance	Investment							
18 Line 17 divided by line 12 19 Months in service for depreciation expense from Attachment 6	Annual Depreciation or Amort Exp		0			0		
20 Year placed in Service (0 if CWIP)								
20 Fedi placed in Cervice (Ciri Ovviii)		Invest		Depreciation or			Depreciation or	
21		Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 41 42 43 43 44 45 46	At Allowed ROE With Increased ROE At Allowed ROE	2006 2006 2007 2007 2008 2009 2009 2010 2011 2011 2012 2012 2013 2013 2014 2014 2015 2016 2016 2016 2017 2017 2017						
48 49 50 51 52 53	At Allowed ROE With Increased ROE At Allowed ROE With Increased ROE At Allowed ROE With Increased ROE	2019 2019 2020 2020 2021 2021	-	-				

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if if not a CIAC	Formula Line		
3	Α	171	Net Plant Carrying Charge without Depreciation	0.00%
4	В	178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.00%
5	С		Line B less Line A	0.00%
6	FCR if a CIAC			
7	D	172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.00%
			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.	
8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 10.65%,	
			which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.	
9			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			Project C			Project D	
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" 12 Useful life of the project	Schedule 12 Life	(Yes or No) (Yes or						
13 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" 14 Input the allowed increase in ROE 15 From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	CIAC Increased ROE (Basis Points) 10.40% ROE	No)	0.00%			0.00%		
16 Line 14 plus (line 5 times line 15)/100 17 Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance 18 Line 17 divided by line 12	FCR for This Project Investment Annual Depreciation or Amort Exp		0.00%			0.00%		
19 Months in service for depreciation expense from Attachment 6 20 Year placed in Service (0 if CWIP)		I t		Danielation			Description of	
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue
22 23 24 25 26 27 28 29 30 31 32 33 33 34 35 36 37 38 39 40 40 41 42 43 44 45 46 47	At Allowed ROE With Increased ROE At Allowed ROE	2006 2006 2007 2007 2008 2009 2010 2010 2011 2011 2011 2012 2012						
49 50 51	With Increased ROE At Allowed ROE With Increased ROE	2019 2020 2020						
52	At Allowed ROE	2021	-	-	-	-	-	-
53	With Increased ROE	2021	-	-	-	-	-	-

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if if not a CIAC	Formula Line		
3	Α	171	Net Plant Carrying Charge without Depreciation	0.00%
4	В	178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.00%
5	C		Line B less Line A	0.00%
6	FCR if a CIAC			
7	D	172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.00%
			The FCR resulting from Formula in a given year is used for that year only.	
8			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 10.65%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.	
9			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.	

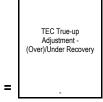
						s to be amortized in year plus						
10	Details			Project E			Project F					
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" 12 Useful life of the project	Schedule 12 Life	(Yes or No)										
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed increase in ROE	CIAC Increased ROE (Basis Points)	(Yes or No)										
15 From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	10.40% ROE		0.00%			0.00%						
16 Line 14 plus (line 5 times line 15)/100	FCR for This Project		0.00%			0.00%						
17 Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance	Investment											
18 Line 17 divided by line 12	Annual Depreciation or Amort Exp		0			0						
19 Months in service for depreciation expense from Attachment 6												
20 Year placed in Service (0 if CWIP)												
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Total	Incentive Charge	d Revenue Credit	Increased ROE
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	At Allowed ROE With Increased ROE At Allowed ROE	2006 2006 2007 2007 2007 2008 2009 2009 2010 2011 2011 2011 2012 2012							9		\$	
		2021	-	-	-		-	-	\$	-	\$	
53	With Increased ROE	2021	-	-	-			-	\$	- \$	-	\$ -

ATTACHMENT H-10A

Attachment 7A - True-up Adjustment for Transmission Enhancement Charges (TECs) (PJM OATT Schedule 12) - December 31, 20XX









		Cumulative	Base for Quarterly	Base for	Monthly			Cumulative (Refunds)/Surcharges
Month	(Refunds)/Surcharges	(Refunds)/Surcharges - Beginning of Month (Without Interest)	Compound Interest	Monthly Interest	Interest Rate	Calculated Interest	Amortization	(Refunds)/Surcharges and Interest - End of Month
<u>Calculation</u> <u>of Interest</u> True-Up								
Year 1/1/1900	_	_	_	_	0.000%	_		
2/1/1900	-	-	-	-	0.000%	-		-
3/1/1900	-	-	-	-	0.000%	-		-
4/1/1900	-	-	-	-	0.000%	-		-
5/1/1900	-	-	-	-	0.000%	-		-
6/1/1900	-	-	-	-	0.000%	-		-
7/1/1900	-	-	-	-	0.000%	-		-
8/1/1900	-	-	-	-	0.000%	-		-
9/1/1900	-	-	-	-	0.000%	-		-
10/1/1900	-	-	-	-	0.000%	-		
11/1/1900	-	-	-	-	0.000%	-		-
12/1/1900	-	-	-	-	0.000%	-		-
Intermediate Year								
1/1/1901		-	-	-	0.000%	-		-
2/1/1901	-	-	-	-	0.000%	-		-
3/1/1901	-	-	-	-	0.000%	-		-
4/1/1901	-	-	-	-	0.000%	-		-
5/1/1901	-	-	-	-	0.000%	-		-
6/1/1901	-	-	-	-	0.000%	-		-
7/1/1901	-	-	-	-	0.000%	-		-
8/1/1901	-	-	-	-	0.000%	-		-
9/1/1901	-	-	-	-	0.000%	-		-
10/1/1901	-	-	-	-	0.000%	-		-
11/1/1901	-	-	-	-	0.000%	-		-
12/1/1901	-	-	-	-	0.000%	-		-
(Over)/Under Recov	very Plus Interest Amortized and	Recovered Over 12						
Rate Year								
1/1/1902	-	-	-	-	0.000%	-	-	-
2/1/1902	-	-	-	-	0.000%	-	-	-
3/1/1902	-	-	-	-	0.000%	-	-	-
4/1/1902	-	-	-	-	0.000%	-	-	-
5/1/1902	-	-	-	-	0.000%	-	-	-
6/1/1902	-	-	-	-	0.000%	-	-	-
7/1/1902	-	-	-	-	0.000%	-	-	-
8/1/1902	-	-	-	-	0.000%	-	-	-
9/1/1902	-	-	-	-	0.000%	-	-	-
10/1/1902	-	-	-	-	0.000%	-	-	-
11/1/1902	-	-	-	-	0.000%	-	-	-
12/1/1902	-	-	-	-	0.000%	-	-	- ,

TEC True-Up Adjustment with Interest Less TEC (Over)/Under Recovery Total Interest

Note 1: The revenue requirements based on actual and projected costs included for the previous calendar year for PJM OATT Schedule 12 Transmission Enhancement Charges (Attachment 7).

Note 2: The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at https://www.ferc.gov/interest-calculation-rates-and-methodology. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 3: An over or under collection of a TEC will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

This section lists the interest rates to be applied to each year's revenue requirement true-ups from Attachment 6.

Applicab	ole FERC Interest Rate (Note A):	
1	1/1/1900	0.000%
2	2/1/1900	0.000%
3	3/1/1900	0.000%
4	4/1/1900	0.000%
5	5/1/1900	0.000%
6	6/1/1900	0.000%
7	7/1/1900	0.000%
8	8/1/1900	0.000%
9	9/1/1900	0.000%
10	10/1/1900	0.000%
11	11/1/1900	0.000%
12	12/1/1900	0.000%
13	1/1/1901	0.000%
14	2/1/1901	0.000%
15	3/1/1901	0.000%
16	4/1/1901	0.000%
17	5/1/1901	0.000%
18	6/1/1901	0.000%
19	7/1/1901	0.000%
20	8/1/1901	0.000%
21	9/1/1901	0.000%
22	10/1/1901	0.000%
23	11/1/1901	0.000%
24	12/1/1901	0.000%
25	Average Monthly Rate - Lines 13-24	0.000%
Note A - Line	es 1-24 are the FERC interest rates under section 35 osted at https://www.ferc.gov/enforcement/acct-matts	.19a of the regulations for the period
onown, as p	Sold at https://www.foro.gov/eniorcement/acct-matt	

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

FERC <u>Account</u>	Account <u>Description</u>	Depreciation <u>Rate</u>
Transmission		
350.30	Sidewalks and Curbs	1.12%
352.00	Structures and Improvements	1.44%
353.00	Station Equipment	2.24%
354.00	Towers and Fixtures	1.27%
355.00	Poles and Fixtures	1.47%
356.00	Overhead Conductors and Devices	2.11%
357.00	Underground Conduit	1.07%
358.00	Underground Conductors and Devices	2.54%
359.00	Roads and Trails	0.57%
Intangible, General and	d Common	
303.00	Intangible Plant	Various
390.00	Structures and Improvements	1.40%
390.11	Leasehold – Improvements	Various
390.30	Improvements Other than Park Plaza	1.40%
391.10	Office Furniture	5.00%
391.20	Office Equipment	25.00%
391.30	Office Computer Equipment	14.29%
391.33	Office Personal Computers	33.33%
392.11	Transportation Equipment 13K lb and below	Various
392.20	Transportation Equipment over 13K lb	Various
393.00	Store Equipment	14.29%
394.00	Tools, Shop, and Garage Equipment	14.29%
395.00	Laboratory Equipment	20.00%
396.00	Power Operated Equipment	Various
397.00	Communications Equipment	10.00%
398.00	Miscellaneous Equipment	14.29%

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

					D=(C*Tax						L=(K*Tax			
Excess DIT:			A B	С	Gross-up rate)	E=(C+D)	FG	H	l J	K=(I+J)	Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line Year No.	Description: Vin	ntage:	Beginning of th Excess ADIT Regula Protected Unprotected Original Original Account Account 282 190/282/283		Income Tax Gross-Up	Total Account 254	Amortization Period Protected Unprotected	FERC Account No.	Amount Amortized Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	End of the Excess DIT Account 254	Excess DIT with Gross-Up
1	Protected			0	0	0		411.1		0	0	0	0	0
2	Unprotected Rate Base			0	0	0		411.1		0	0	0	0	0
3	Unprotected Non-Rate Base			0	0	0		411.1		0	0	0	0	0
				0	0	0				0	0	0	0	0
4 Deficient DIT:	Total Excess DIT:	=	0 0	0	0	0		=	0 0	0	0	0	0	0
Delicient Dil.														
Denoient Dill.			Beginning of th Deficient ADIT Regu	latory Asset			Amortization Period		Amount Amortized				End of the	e Year Balance
Line Year	Description: Vin	ntage:	Beginning of the Deficient ADIT Regular Protected Unprotected Original Account Account 282 190/282/283	latory Asset Total Deficient Deferred Taxes Account 182.3	Income Tax Gross-Up	Total Account 182.3	Amortization Period Protected Unprotected	FERC Account No.	Amount Amortized Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	End of the Deficient DIT Account 182.3	e Year Balance Deficient DIT with Gross-Up Account 182.3
Line Year No.	Description: Vin	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes				Account				Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No.		ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No.	Protected Unprotected	Amortization		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No. 5	Protected	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No.	Protected Unprotected	Amortization 0		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No. 5	Protected Unprotected Rate Base	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No. 410.1 410.1	Protected Unprotected 0 0 0 0	Amortization 0 0		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up

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	40.85%	28.11%
Composite federal/state tax gross-up factor	1.69062	1.39101

(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.

... ...

Protected and Unprotected Excess Deferred Income Taxes

Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	<u>Col.2</u>	Col.3	<u>Col.4</u>	<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 -	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col.	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col.	<u>Col.21</u> Col 14 +
							Col.7			Pr	otected		14			Unpr	otected		20	Col. 20
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: F	ederal																		
							0 0	0					0 0	0					0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
	Jurisdiction ¹	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdiction: N	JJ Offset																		
							0 0	0 0					0 0	0					0	0
							0	0					0	0					0	0
							0	0					0	0					0	0
	Jurisdiction [*]	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							0	0					0	0					0	0
							0 0	0 0					0 0	0					0	0
							0 0	0 0					0 0	0					0 0	0 0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
						Protected	0	0	0	0	0	0	0							
						ed Rate Base	0	U	U	U	U	U	U	0	0	0	0	0	0	0
						on-Rate Base Deficient) DIT:	0 	0	0	0	0	0	0	0 0	0 0	0 0	0	0	0 0	0 0

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Protected and Unprotected Excess Deferred Income Taxes

Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	<u>Col.2</u>	<u>Col.3</u>	<u>Col.4</u>	<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col. 14	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col. 20	Col.21 Col 14 + Col. 20
							Ooi.1			Pro	otected		14			Unpro	otected		20	COI. 20
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: F	- ederal																		
							0 0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	(0	0
	Jurisdiction: I	NJ Offset					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0					0 0 0 0	0 0 0
<u></u>	Jurisdiction	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	(0
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	(0	0
					nprotected N	Protected ed Rate Base on-Rate Base Deficient) DIT:	0 0 0	0	0	0			0	0 0	0 0	0 0	0 0	(0 0	0 0 0

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

	Amount includ	led on Line 51 of Appen	dix A of this Filing:		
	Average Unp	protected Excess Defe	rred Income Tax Regulatory Li	ability balance	0 A
Vintage:	Account 254	4, Transmission-rela	ted Unprotected Excess Defe	erred Income Tax Regulatory Liability	
	(1)	(2)	(3)	(4)	(5)
Line	Year	Month	Monthly Unprotected EDIT Amortization	Cumulative Unprotected EDIT Balance	Beginning & Ending Unprotected EDIT Balance
1		Dec			
2 3 4 5 6 7 8 9 10 11 12		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec		0 0 0 0 0 0 0 0 0	
14 15 Explanations: Col. 5, Line 1 Lines 2 - 13 Col. 3 Col. 3 Col. 4 Col. 5, Line 14 Col. 5, Line 15	Average Unp R R R R	Represents the ending Represents the rate per Represents the month! Represents the cumular and	Unprotected EDIT Regulatory riod. y amortization of the Unprotect tive Unprotected EDIT Regular referred Income Tax Regulatory	ability balance included in the FERC Formula Filin	s Col. 3 of current month.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

Vintage:

···

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

	(1)	(2)	(3)	(4)	(5) Beginning & Ending
Line	Year	Month	Monthly Unprotected EDIT Amortization	Cumulative Unprotected EDIT Balance	Unprotected EDIT Balance
4		D			
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	0		
4.4	50 ////				•
14			ess Deferred Income Tax Regulatory L		0
15	Average	Unprotected E	excess Deferred Income Tax Regulato	ry Liability balance included in the FERC Formula Filing:	0

Exp	I - :	4: -	
FYN	ıana	TIM	ne.
	uiiu	\cdots	113.

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.

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

	Amount included on Line	e 50 of Appendix A of this Filing:								
	Average Unprotected	Deficient Deferred Income Tax Re	gulatory Asset balance	0 A						
Vintage:	Account 182.3, Transmission-related Unprotected Deficient Deferred Income Tax Regulatory Asset									
	(1) (2)	(3)	(4)	(5)						
Line	Year Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	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	0	=							
14	-	icient Deferred Income Tax Regula Deficient Deferred Income Tax Re	atory Asset balance: gulatory Asset balance included in the FERC Formula	0_						
15	Filing:		·	0 A						
Explanations:										
Col. 5, Line 1	Represents th	ne ending Unprotected DDIT Regu	latory Asset balance as of Dec 31st of previous year.							
Lines 2 - 13	Represents th	•								
Col. 3		ne monthly amortization of the Unp								
Col. 4	•	•	legulatory Asset balance; Col. 4 of previous month plu	s Col. 3 of current month.						
Col. 5, Line 14			gulatory Asset balance as of Dec 31st of current year.							
Col. 5, Line 15	Average Unpr	rotected Deficient Deferred Income	e Tax Regulatory Asset balance that is included in the	tormula rate.						

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

Vintage:

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

	(1)	(2)	(3)	(4)	(5)
Line	Year	Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	Beginning & Ending Unprotected DDIT Balance
1		Dec			
I		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	0		
14	EOY Uni	orotected Defic	cient Deferred Income Tax Regulatory	/ Asset balance:	0
15				itory Asset balance included in the FERC Formula Fil	ling: 0

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.

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

Amount included on Line 51 of Appendix A of this Filing: Prorated Protected Excess Deferred Income Tax Regulatory Liability balance Line 1 True-Up for Year: Number of Days in Year: (Enter 365, or for Leap Year enter 366) Line 2 Vintage: Account 254, Transmission-related Excess Deferred Income Tax Regulatory Liability (1) (4) (12) (13) (14) (3) (5) (6) (7) (8) (9) (10) (11) Reversal of Projected Monthly Projected Monthly Projected EDIT (Increase) In EDIT -EDIT Monthly EDIT for Actual Monthly Increase/(Decrease) In EDIT -Increase/(Decrease) Under Projected Days Outstanding Over Projected Not Realized with Depreciable Tax Basis **EDIT Balances for** Line Year Month Depreciable Tax Basis In EDIT - Depreciable Tax Basis Variance Monthly EDIT During the Year Proration Percentage Prorated Amount Monthly EDIT Proration (Prorated) True-Up True-Up 3 Dec 335 91.78% Jan Feb 0 307 84.11% 0 276 Mar 0 0 75.62% Apr 246 67.40% 215 May 58.90% 185 Jun 50.68% 10 Jul 154 42.19% 11 Aug 123 33.70% 12 Sep 93 25.48% 13 Oct 62 16.99% 14 Nov 32 8.77% 0 15 0.27% Dec Total 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: inning balance (Col, 14, Line 3) plus the total non-prorated increase/(decrease) in Actual EDIT (Col. 3, Excel row 32 – Total) from the prior year's True-up Filing.

Explanations.	
Col. 14, Line 3	Represents the actual non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year. This amount equals the prior year's beginning
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, multiplied by Col. 8.
Col. 11	Col. 9 plus Col. 10.
Col. 12	Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
Col. 13	Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).
Col. 14, Line 16	Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.

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

Line 1 True-Up for Year: Line 2 (Enter 365, or for Leap Year enter 366) Number of Days in Year: Vintage: Account 254, Transmission-related Excess Deferred Income Tax Regulatory Liability (1) (2) (3) (5) (6) (7) (8) (9) (10)(11) (12)(13)(14)Reversal of Projected Monthly Projected Monthly Projected EDIT (Increase) In EDIT -Days Outstanding During Monthly EDIT for Actual Monthly Increase/(Decrease) In EDIT -Increase/(Decrease) **EDIT** Under Projected Over Projected Not Realized with Depreciable Tax Basis **EDIT Balances for** Depreciable Tax Basis In EDIT - Depreciable Tax Basis Monthly EDIT the Year Proration Percentage Prorated Amount Monthly EDIT (Prorated) True-Up Line Year Month Variance Proration True-Up 3 Dec 335 91.78% 0 Jan 0 307 Feb 84.11% Mar 276 75.62% Apr 246 67.40% May 215 58.90% 185 50.68% Jun 10 154 42.19% Jul 11 123 33.70% Aug 12 Sep 93 25.48% 13 Oct 0 62 16.99% 0 14 Nov 0 32 8.77% 0 0 15 Dec 0.27% 0 0 0 0 0 0 0 Total 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 non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 13) plus the total non-prorated increase/(decrease) in Actual EDIT (Col. 3, Excel row 86 - Total) from the prior year's True-up Filing. 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. 10

Col. 11 Col. 12

Col. 13

Col. 14, Line 16

Col. 6 times Col. 8.

Represents months when the actual monthly Protected EDIT amortization balance exceeded the projected Protected EDIT amortization amount, multiplied by Col. 8.

Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).

Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).

Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.

Attachment 9.e - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Amount included on Line 50 of Appendix A of this Filing: Prorated Protected Deficient Deferred Income Tax Regulatory Asset balance 0 Line 1 True-Up for Year: Line 2 Number of Days in Year: (Enter 365, or for Leap Year enter 366) Vintage: Account 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) Projected Monthly Reversal of (Increase) In DDIT -Projected DDIT Projected Monthly Actual Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis (Increase)/Decrease In DDIT -DDIT Days Outstanding During Monthly DDIT for DDIT Balances for Under Projected Over Projected Not Realized with Depreciable Tax Basis Depreciable Tax Basis Monthly DDIT the Year Proration Percentage Prorated Amount Monthly DDIT Proration (Prorated) True-Up Line Month Variance True-Up Year 3 Dec 335 91.78% Jan Feb 0 307 84.11% 276 Mar 75.62% 246 Apr 0 67.40% May 215 58.90% 185 50.68% Jun Jul 154 42.19% 11 Aug 123 33.70% 12 Sep 93 25.48% 13 62 Oct 16.99% 0 14 0 32 0 Nov 8.77% 0 15 Dec 0.27% 0 0 0 0 0 0 0 16 EOY 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 non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3) plus the total non-prorated (increase)/decrease in Actual DDIT (Col. 3, Excel row 32 – Total) from the prior year's True-up Filing.
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, multiplied by Col. 8.
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 EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

Attachment 9.e - Protected Deficient Deferred Income Tax Regulatory Asset 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 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset

Line Year Month Actual Monthly (Increase)/Decreased Depreciable Tax Basing Depreciable	Projected Monthly ase In DDIT - (Increase)/Decrease In DDIT - DDIT is Depreciable Tax Basis Variance	DDIT Under Pro Variance Monthly 0 0	ojected Days Outstanding DDIT the Year	Proration Percents 91	age Prorated Amount	Over Projected Monthly DDIT	Projected DDIT Not Realized with Proration	(Increase) In DDIT - Depreciable Tax Basis (Prorated)	Monthly DDIT for True-Up	DDIT Balances for True-Up
4 Jan 5 Feb 6 Mar 7 Apr 8 May 9 Jun 10 Jul		0	0	335 91						
5 Feb 6 Mar 7 Apr 8 May 9 Jun 10 Jul		0	0	335 91						
6 Mar 7 Apr 8 May 9 Jun 10 Jul		0	_		8% 0	0	0	0	0	
7 Apr 8 May 9 Jun 10 Jul			0	307 84	1% 0	0	0	0	0	
8 May 9 Jun 10 Jul		0	0	276 75	52% 0	0	0	0	0	
9 Jun 10 Jul		0	0	246 67	0% 0	0	0	0	0	
10 Jul		0	0	215 58	0% 0	0	0	0	0	
		0	0	185 50	88% 0	0	0	0	0	
11 Δια		0	0	154 42	9% 0	0	0	0	0	
Aug Aug		0	0	123 33	0% 0	0	0	0	0	
12 Sep		0	0	93 25	8% 0	0	0	0	0	
13 Oct		0	0	62 16	9% 0	0	0	0	0	
14 Nov		0	0	32 8	7% 0	0	0	0	0	
15 Dec		0	0	1 0	7% 0	0	0	0	0	
 Total		0	0		0	0	0	0	0	

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

Explanations:

Col. 7

Col. 14, Line 3 Represents the actual non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3)plus the total non-prorated (increase)/decrease in Actual DDIT (Col. 3, Excel row 86 – Total) from the prior year's True-up Filing.

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.

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, multiplied by Col. 8.

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 EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

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

	Amount	included or	n Line 51 of Appendix A of this Filing:	Ç		•	0,	
	Prorate	d Protecte	d Excess Deferred Income Tax Regulator	y Liability balance		0	A	
Line 1 Line 2 Vintage :			Projection for Year: Number of Days in Year:	365	(Enter 365, or for	Leap Year enter 366)		
	Accour	nt 254, Tra	ansmission-related Protected Excess D	eferred Income Tax Regul	atory Liability			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected EDIT	Beginning & Ending Protected EDIT Balance
3		Dec		<u> </u>				
4 5 6 7 8 9 10 11 12 13 14 15		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	0	335 307 276 246 215 185 154 123 93 62 32	91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	
16 17		•	d Protected Excess Deferred Income Tax I d EOY Protected Excess Deferred Income	• , ,		0,		0 0 A
Explanation Col. 8, Line 3 Lines 4 - 15 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8, Line 3	16	Represel Represel Number of Col. 4 div Col. 3 mi Col. 7 of Total pro	nts the non-prorated projected ending Proints the forecasted rate period. Into the projected monthly amortization of the projected monthly amortization of the projected monthly amortization of the projected by the number of days in the year. In the projected by Col. 5. In previous month plus Col. 6; represents the projected Protected EDIT amortization on a projected EDIT that	he Protected EDIT balance cluding the last day of the more cumulative monthly Protectororated basis.	before proration. onth. sted EDIT Regulator	·		

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 Line 2 Vintage:	Acco	unt 254,	Projection for Year: Number of Days in Year: Transmission-related Protected	365 Excess Deferred Inco	•	for Leap Year ei	nter 366)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected EDIT	Beginning & Ending Protected EDIT Balance
3		Dec						
4 5 6 7 8 9 10 11 12 13 14 15		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	0	335 307 276 246 215 185 154 123 93 62 32	91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	
16 17		-	ed Protected Excess Deferred Inco ed EOY Protected Excess Deferred	•	•		• •	0
Explanati Col. 8, Lin Lines 4 - 7 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8, Lin Col. 8, Lin	ne 3	Repres Repres Number Col. 4 c Col. 3 r Col. 7 c Total p	eents the non-prorated projected entents the forecasted rate period. Sents the projected monthly amortizer of days remaining in the year as adivided by the number of days in the multiplied by Col. 5. The previous month plus Col. 6; represented total EOY balance of Protected	eation of the Protected In and including the lasse year. The essents the cumulative roon on a prorated basis.	EDIT balance be t day of the mont nonthly Protected	fore proration. th. d EDIT Regulato		

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

			50 of Appendix A of this Filing:		alonas		A	
Line 1	Prorated	Protected Det	icient Deferred Income Tax Projection for Year:	Regulatory Asset b	alance	0	Α	
Line 1			Number of Days in Year:	365	(Enter 365, o	or for Leap Year	enter 366)	
Vintage:	7	400 O T		D.C.: 1.D.C				
•••	-	·	mission-related Protected					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	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 15		Nov		32	8.77% 0.27%	0	0	
15		Dec Total	0	'	0.27%	0	0	
		Total		:	=	0		
16		Projected P	rotected Deficient Deferred	Income Tax Regula	atory Asset base	ed on Proration N	Methodology:	0
17		Projected E	OY Protected Deficient Defe	erred Income Tax R	Regulatory Asse	t included in the	FERC Formula Filing:	0 A
Explanation	ons:							
Col. 8, Line		Represents	the <u>non-prorated</u> projected	ending Protected D	DIT Regulatory	Asset balance a	as of previous year.	
Lines 4 - 1		•	the forecasted rate period.	g	,		,	
Col. 3		•	the projected monthly amou	tization of the Prote	ected DDIT bala	ance before prora	ition.	
Col. 4		Number of	days remaining in the year a	s of and including t	he last day of th	ne month.		
Col. 5		Col. 4 divide	ed by the number of days in	the year.				
Col. 6		Col. 3 multi	plied by Col. 5.					
Col. 7		-	evious month plus Col. 6; re		•	rotected DDIT Re	egulatory Asset balance.	
Col. 8, Line			ted Protected DDIT amortiz	•				
Col. 8, Line	e 1/	Projected to	otal EOY balance of Protecte	ed DDIT that is inclu	uded in the form	nula rate.		

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Line 1 Line 2 Vintage :	٦.		Projection for Year: Number of Days in Year:	365	(Enter 365, or f	·	,	
•••			8, Transmission-related Protec			egulatory Ass		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	Beginning & Ending Protected DDIT Balance
3		Dec						
4		Jan		335	91.78%	0	0	
5		Feb		307	84.11%	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 17		-	ed Protected Deficient Deferred ed EOY Protected Deficient Defe					0
Explanati Col. 8, Lin Lines 4 - 7 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8, Lin Col. 8, Lin	ne 3 15 ne 16	Represe Represe Number Col. 4 d Col. 3 m Col. 7 o Total pre	ents the non-prorated projected ents the forecasted rate period. ents the projected monthly amore of days remaining in the year a livided by the number of days in nultiplied by Col. 5. If previous month plus Col. 6; repojected Protected DDIT amortized total EOY balance of Protected	tization of the Protecte s of and including the I the year. presents the cumulative ation on a prorated bas	d DDIT balance bast day of the mo e monthly Protect iss.	pefore proration inth. ed DDIT Regul	1.	

Exhibit 3 (Subpart A)

CLEAN TARIFF

(Reflects Order No. 864 revisions)

Effective Date: January 27, 2020

42 Total Accumulated Depreciation

43 Total Net Property, Plant & Equipment

ATTACHMENT H-10A

Formula Rate -- Appendix A Notes FERC Form 1 Page # or Instruction 12/31/X/Shaded cells are input cells

12 Months Ended 12/31/XXXX

Total Vitigae Expanse	Alloc	ators			
Less A&S Signer Expense	1		(Note O)	Attachment 5	0
Total Winger Lear AGC Winger Exposure	2	Total Wages Expense	(Note O)	Attachment 5	0
Total Winger Lear AGC Winger Exposure	3	Less A&G Wages Expense	(Note O)	Attachment 5	0
Plant Allocation Factors	4		,		0
	5 _	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
Common Part in Sanchies - Electric Common Part in Sanchies - Electric Common Part in Sanchies Common Part in Sanchies Common Part in Sanchies Common Part in Sanchies Common Part Depreciation of Advantations - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Chief 8 A. Albertomer 5 Chief 8 A. Albertomer 5	_	Plant Allocation Factors			
Common Part in Sanchies - Electric Common Part in Sanchies - Electric Common Part in Sanchies Common Part in Sanchies Common Part in Sanchies Common Part in Sanchies Common Part Depreciation of Advantations - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Annotation - Electric Chief 8 A. Albertomer 5 Common Part Depreciation & Chief 8 A. Albertomer 5 Chief 8 A. Albertomer 5	6	Electric Plant in Service	(Note B)	Attachment 5	0
Accommissed Obspeciation (Table Directic Plant)			()		0
Maccomalisate Common Piert Depresenters - Sector Maccomalisate Common Piert Depresenters - Amonttactor - Electric Maccomalisate Common Piert Depresenters - Amonttactor - Electric Maccomalisate Common Piert Depresenters - Electric Maccomalisate Common Piert Depresenter - Electric Maccomalisate	8			1	0
Accumulated Common Plant Depreciation - Electric	9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	0
Teach Accountated Common Americation: Electric (Note 8)	10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	0
Total Accumulated Depreciation	11	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	0
Part Net Plant			(Note B)		0
Transmission Seross Plant Allocator	13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	0
	14	Net Plant		(Line 8 - Line 13)	0
Transmission Net Plant (Line 43) 0.0000000000000000000000000000000000	15 _	Transmission Gross Plant		(Line 31)	0
18 Net Plant Allocator	16	Gross Plant Allocator		(Line 15 / Line 8)	0.0000%
Plant Is Service Plant Is Service (Note E)	17	Transmission Net Plant		(Line 43)	0
Plant in Service	18	Net Plant Allocator		(Line 17 / Line 14)	0.0000%
Plant In Service					
19	Plant				
20 General (Note B)		Plant In Service			
1	19	Transmission Plant In Service	(Note B)	Attachment 5	0
22 Common Plant - Electric (Note B)	20	General	(Note B)	Attachment 5	0
Total General, Intangible & Common Plant Less: General Plant Account 397 Communications (Note B) Attachment 5 General and Intangible Excluding Acct. 397 (Line 23 - Line 24 - Line 25) General and Intangible Excluding Acct. 397 (Line 23 - Line 24 - Line 25) Wage & Salary Allocator (Line 23 - Line 24 - Line 25) Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned to Transmission (Note B) Attachment 5 Occupant No. 397 Directly Assigned No. 397 (Note B) Attachment 5 Occupant No. 397 Directly Assigned No. 397 (Note B) Attachment 5 Occupant No. 397 Directly Assigned No. 397 (Note B) Attachment 5 Occupant No. 397 Directly Assigned No. 397 (Note B) Attachment 5 Occupant No. 397 Directly Assigned No. 397 (Note B) Attachment 5 Occupant No. 397 Directly Assigned No. 397 (Note B) Attachment 5 Occupant No. 397 Directly Assigned No. 397 Dire	21	•	(Note B)	Attachment 5	0
24 Less: General Plant Account 397 Communications (Note B) Attachment 5 0 25 Less: Common Plant Account 397 Communications (Note B) Attachment 5 0 26 General and Intangible Excluding Acct. 397 (Line 23 - Line 24 - Line 25) 0 27 Wage & Salary Allocator (Line 5) 0.0000% 28 General and Intangible Plant Allocated to Transmission (Line 26 - Line 27) 0 29 Account No. 397 Directly Assigned to Transmission (Note B) Attachment 5 0 30 Total General and Intangible Functionalized to Transmission (Line 28 - Line 29) 0 4 Accumulated Depreciation (Line 19 - Line 30) 0 31 Accumulated Depreciation (Note B & J) Attachment 5 0 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 0 33 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 0 34 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 0 35			(Note B)		0
Less: Common Plant Account 397 — Communications (Note B) Attachment 5 (General and Intangible Excluding Acct. 397 (Line 23 - Line 24 - Line 25) (Owned and Intangible Excluding Acct. 397 (Line 5) (Owned B) (Line 5) (Owned B) (Line 27) (Common Plant Depreciation (Note B) Attachment 5 (Common Plant Depreciation (Note B) Attachment 5 (Common Plant Depreciation (Note B) (Line 28 + Line 29) (Common Plant Depreciation (Note B) (Line 19 + Line 30) (Common Plant Depreciation (Note B) (Line 19 + Line 30) (Common Plant Depreciation (Note B) (Line 19 + Line 30) (Common Plant Depreciation (Note B) (Line 28 + Line 29) (Common Plant Depreciation (Note B) (Line 38 + Line 34 - Line 35) (Common Plant Depreciation (Note B) (Line 38 + Line 34 - Line 35) (Common Plant Depreciation (Note B) (Line 38 + Line 34 - Line 35) (Common Plant Depreciation (Note B) (Line 38 + Line 34 - Line 35) (Common Plant Depreciation (Note B) (Line 30) (Line 38 + Line 34 - Line 35) (Common Plant Depreciation (Note B) (Line 30) (Line 30					0
Communication Communicatio					0
27 Wage & Salary Allocator (Line 5) 0.0000% 28 General and Intangible Plant Allocated to Transmission (Line 26 * Line 27) 0 29 Account No. 397 Directly Assigned to Transmission (Note B) Attachment 5 0 30 Total General and Intangible Functionalized to Transmission (Line 19 * Line 39) 0 31 Accumulated Depreciation (Note B & J) Attachment 5 0 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 0 33 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 0 34 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 0 35 Less: Amount of General Depreciation Associated with Acct 397 (Note B & J) Attachment 5 0 36 Balance of Accumulated Intangible Amortization - Electric (Note B) (Line 30 + Line 34 - Line 35) 0 37 Accumulated General and Intangible Amortization - Electric (Note B) (Line 36 + 37) 0 38 Mage & Salary Allocator (Line 38 * Line 39)<			(Note B)		0
General and Intangible Plant Allocated to Transmission (Line 26 * Line 27) Account No. 397 Directly Assigned to Transmission (Note B) Attachment 5 (Line 28 + Line 29) Total General and Intangible Functionalized to Transmission (Line 19 + Line 30) Accumulated Depreciation Transmission Accumulated Depreciation (Note B & J) Attachment 5 Accumulated General Depreciation (Note B & J) Attachment 5 (Note B & J) Attachment 5 (Note B & J) Attachment 5 (Line 30) Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 (Note B & J) Attachment 5 (Note B & J) Attachment 5 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Accumulated Intangible Amortization - Electric (Note B & J) Attachment 5 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Accumulated General Depreciation Electric (Note B & J) Attachment 5 Accumulated Intangible Amortization - Electric (Note B & J) Attachment 5 Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) (Line 36 + 37) Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 39)				,	0.00000/
Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base (Line 19 + Line 30) Accumulated Depreciation Transmission Accumulated Depreciation (Note B & J) Attachment 5 Accumulated General Depreciation (Note B & J) Attachment 5 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 Less: Amount of General Depreciation Associated with Acct. 397 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 Accumulated General and Intangible Amortization - Electric (Note B & J) Attachment 5 Accumulated General and Intangible Accum. Depreciation Ex. Acct. 397 Wage & Salary Allocator (Line 38 * Line 39) Accumulated General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)					
Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) (Line 19 + Line 30) Total Plant In Rate Base (Line 19 + Line 30) (Note B & J) Attachment 5 Accumulated Depreciation (Note B & J) Attachment 5 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 (Note B & J) Attachment 5 Less: Amount of General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 (Note B & J) Attachment 5 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Cumulated Intangible Amortization - Electric (Note B) (Line 33 + Line 34 - Line 35) Wage & Salary Allocator (Line 36 + 37) Output Cuine 36 + 37) Output Cuine 38 * Line 39)		-	(Note R)		0
Accumulated Depreciation 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 (Onte B & J) Attachment 5 (On			(1000 b)		0
Transmission Accumulated Depreciation (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Line 33 + Line 34 - Line 35) (Line 36 + Accumulated General Depreciation Ex. Acct. 397 (Note B) (Line 10) (Line 36 + 37) (Line 36 + 37) (Depreciation Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)	31	Total Plant In Rate Base		(Line 19 + Line 30)	0
Accumulated General Depreciation (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Line 33 + Line 34 - Line 35) (Note B & J) Attachment 5 (Note B		Accumulated Depreciation			
Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 Less: Amount of General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Balance of Accumulated General Depreciation (Line 33 + Line 34 - Line 35) Accumulated Intangible Amortization - Electric (Note B) (Line 10) Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) Wage & Salary Allocator (Line 5) Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	0
Less: Amount of General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 Balance of Accumulated General Depreciation (Line 33 + Line 34 - Line 35) Accumulated Intangible Amortization - Electric (Note B) (Line 10) Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) Wage & Salary Allocator (Line 5) 0.0000% Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)	33	Accumulated General Depreciation	(Note B & J)	Attachment 5	0
Balance of Accumulated General Depreciation (Line 33 + Line 34 - Line 35) Accumulated Intangible Amortization - Electric (Note B) (Line 10) Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) Wage & Salary Allocator (Line 5) Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)	34	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	0
Accumulated Intangible Amortization - Electric (Note B) (Line 10) 38 Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) 39 Wage & Salary Allocator (Line 5) 40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)	35	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	0
Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) 0 Wage & Salary Allocator (Line 5) 0.0000% Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)	36	Balance of Accumulated General Depreciation		(Line 33 + Line 34 - Line 35)	0
39 Wage & Salary Allocator (Line 5) 0.0000% 40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)	37	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	0
40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39)	38	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 36 + 37)	0
Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5	39	Wage & Salary Allocator		(Line 5)	0.0000%
41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5		Subtotal General and Intangible Accum. Depreciation Allocated to Transmission			0
	41	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)		0

0

0

(Lines 32 + 40 + 41)

(Line 31 - Line 42)

ATTACHMENT H-10A

Formula Rate -- Appendix A Notes FERC Form 1 Page # or Instruction

Shaded cells are input cells

12 Months Ended 12/31/XXXX

	ells are input cells			
djustme	ent To Rate Base			
Ac	cumulated Deferred Income Taxes			
14	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	
Re	gulatory Assets and Liabilities			
4a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	
4b _	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	
4c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 44a + 44b)	
01	WD4 1 4 7 1 1 D 1 4			
.5	VIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	
		(**************************************		
Ab	nandoned Transmission Projects			
ā	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	
6	Plant Held for Future Use	(Note C & Q)	Attachment 5	
Pr	epayments			
7	Prepayments	(Note A & Q)	Attachment 5	
Ma	aterials and Supplies			
8	Undistributed Stores Expense	(Note Q)	Attachment 5	
	Wage & Salary Allocator	(Note Q)	(Line 5)	0.000
-				0.000
0	Total Undistributed Stores Expense Allocated to Transmission	(Nata N. 0. 0)	(Line 48 * Line 49)	
i1 i2	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note N & Q)	Attachment 5 (Line 50 + Line 51)	
_	Total materials a supplied rimodated to franchiscolori		(Ellio do 1 Ellio d'I)	
Ca	sh Working Capital			
3	Operation & Maintenance Expense		(Line 80)	
4	1/8th Rule		1/8	12.
5	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	
Ne 6	stwork Credits Outstanding Network Credits	(Note N)	Attachment 5	
	Outstanding Network Ordans	(NOIC N)	Attachment	
., T .	And Additional transfer Date Date		(Lines 44 +44c + 45 + 45a + 46 + 47 + 52 + 55 - 56)	
57 <u>To</u>	tal Adjustment to Rate Base		(11105 44 1440 145 145 145 147 152 155 150)	
58 Ra	te Base		(Line 43 + Line 57)	
58 R a	ate Base		(Line 43 + Line 57)	
			(Line 43 + Line 57)	
peration	ns & Maintenance Expense		(Line 43 + Line 57)	
peration Tra	ns & Maintenance Expense ansmission O&M			
peration Tra	ns & Maintenance Expense	(Note O)	(Line 43 + Line 57) Attachment 5	
<mark>peration</mark> Tra	ns & Maintenance Expense ansmission O&M	(Note O) (Note O)		
peration Tra 9	ansmission O&M Transmission O&M		Attachment 5	
peration Tra 9 0 1	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M		Attachment 5 Attachment 5	
peration Tra 9 0 1	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses	(Note O)	Attachment 5 Attachment 5 (Lines 59 + 60)	
peration Tra 9 0 _ 1 All	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G	(Note O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5	
peration Tra 9 0 _ 1 All 2	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense	(Note O) (Note O) (Note J)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Attachment 5	
peration Tra 9 0 1 All 2 3	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense	(Note O) (Note O) (Note J) (Note O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5	
Peration Tra 9 0 1 All 2 3 4	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924	(Note O) (Note O) (Note J) (Note O) (Note O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	
Peration Tra 9 10 -11 All 2 3 44 55 66	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5	
Tra 9 0 11 All 12 13 14 15 16	Is & Maintenance Expense ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5	
Peration Tra 9 0 - 1 AII 2 3 4 5 6 7 8	Is & Maintenance Expense ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5	
Tra 9 0 - 1 All 2 3 4 5 6 7 8 9	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	
peration Tra 9 0 - 1 AII 2 3 4 5 6 7 8 9 0 -	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5)	0.000
Peration Tra 9 0 - 1 AII 2 3 4 5 6 7 8 9 0 -	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	0.000
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Deration Tra 9 0 1 All 2 3 4 5 6 7 8 9 0 1 Dir 2	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission rectly Assigned A&G	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note O) (Note D & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)	0.000
Peration Tra 9 0 - 1 All 2 3 4 5 6 7 8 9 0 - 1 Dir 2 3 -	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)	0.000
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Peration Tra 9 0 - 1 All 2 3 4 5 6 7 8 9 0 - 1 Dir 2 3 4 5	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M Plus Transmission Lease Payments Transmission O&M located Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70) Attachment 5 Attachment 5 (Line 72 + Line 73) (Line 65)	0.000
Peration Tra 9 0 - 1 AII 2 3 4 5 6 7 8 9 0 - 1 Dir 2 3 4 5 6 6 - 6	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M Plus Transmission Lease Payments Transmission O&M docated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70) Attachment 5 (Line 72 + Line 73) (Line 65) Attachment 5	0.000
Peration Tra 9 0 - 1 All 2 3 4 5 6 7 8 9 0 _ 1 Dir 2 3 4 5 6 6 _ 6 _ 6	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M Plus Transmission Lease Payments Transmission O&M docated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70) Attachment 5 Attachment 5 (Line 72 + Line 73) (Line 65)	
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Tra 59 60 - 61 All 62 63 64 65 66 67 71 Dir 72 73 - 74 75 76 - 77	ansmission O&M Transmission O&M Plus Transmission Lease Payments Transmission O&M Plus Transmission Lease Payments Transmission O&M docated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 Attachment 5 (Lines 59 + 60) Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70) Attachment 5 Attachment 5 Attachment 5 (Line 72 + Line 73) (Line 65) Attachment 5 (Line 75 + Line 76)	0.0000

119 Investment Return = Rate Base * Rate of Return

ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

Shaded cells are input cells

12 Months Ended 12/31/XXXX

epr	eciation & Amortization Expense				
	Depreciation Expense				
31	Transmission Depreciation Expense Including Amor	rtization of Limited Term Plant	(Note J & O)	Attachment 5	
a	Amortization of Abandoned Plant Projects		(Note R)	Attachment 5	
2	General Depreciation Expense Including Amortization	on of Limited Term Plant	(Note J & O)	Attachment 5	
3	Less: Amount of General Depreciation Expense Ass	sociated with Acct. 397	(Note J & O)	Attachment 5	
4	Balance of General Depreciation Expense			(Line 82 - Line 83)	
5	Intangible Amortization		(Note A & O)	Attachment 5	
6	Total			(Line 84 + Line 85)	
7	Wage & Salary Allocator			(Line 5)	0.000
3	General Depreciation & Intangible Amortization Allo	cated to Transmission		(Line 86 * Line 87)	
9	General Depreciation Expense for Acct. 397 Directly	y Assigned to Transmission	(Note J & O)	Attachment 5	
)	General Depreciation and Intangible Amortization	n Functionalized to Transmission		(Line 88 + Line 89)	
1	Total Transmission Depreciation & Amortization			(Lines 81 + 81a + 90)	
xe	s Other than Income Taxes				
	Taxes Other than Income Taxes		(Note O)	Attachment 2	
	Total Taxes Other than Income Taxes			(Line 92)	
u	n \ Capitalization Calculations				
	Long Term Interest			p117.62.c through 67.c	
5	Preferred Dividends		enter positive	p118.29.d	
	Preferred Dividends Common Stock		enter positive	p118.29.d	
			enter positive (Note P)	p118.29.d Attachment 5	
	Common Stock	e Account 219	·	·	
	Common Stock Proprietary Capital	e Account 219	(Note P)	Attachment 5	
	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock Less Account 216.1	e Account 219	(Note P)	Attachment 5 Attachment 5 (Line 106) Attachment 5	
	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock	e Account 219	(Note P) (Note P)	Attachment 5 Attachment 5 (Line 106)	
)	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock Less Account 216.1 Common Stock Capitalization	e Account 219	(Note P) (Note P) (Note P)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)	
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	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common %	Total Long Term Debt Preferred Stock Common Stock	(Note P)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108)	0.0 0.0 0.0
	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt	(Note P) (Note P) (Note P) (Note P) (Note P) (Note P) (Note P) (Note P)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105)	0.0 0.0 0.0
	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock	(Note P)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed	0.0 0.0 0.0 0.0
11 12 12 13 13 14 15 15	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock	(Note P)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed (Line 109 * Line 112)	0.0 0.0 0.0 0.0 0.1
6 6 7 8 9 9 1 1 2 3 3 4 4 5 6 6 7 8 9 9 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Total Long Term Debt	(Note P)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed	0.0 0.0 0.0 0.0 0.1 0.0 0.0 0.0 0.0

0

(Line 58 * Line 118)

ATTACHMENT H-10A

Formula Rate -- Appendix A

Shaded cells are input cells

Notes

FERC Form 1 Page # or Instruction

12 Months Ended 12/31/XXXX

Shade	d cells are input cells				
Comp	osite Income Taxes				
	Income Tax Rates				
120	FIT=Federal Income Tax Rate		(Note I)		0.00%
121	SIT=State Income Tax Rate or Composite				0.00%
122	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
123	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.00%
124	T / (1-T)				0.00%
	ITC Adjustment				
125	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5	0
126	1/(1-T)	one negative	(1.010-0)	1 / (1 - Line 123)	1.00000
127	Net Plant Allocation Factor			(Line 18)	0.0000%
128	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	0
	Deficient/Excess Deferred Taxes Amortization				
128a	Amortized Deficient Deferred Taxes (Account 410.1)		(Note S)	Attachment 9 EDIT-DDIT	0
128b	Amortized Excess Deferred Taxes (Account 411.1)		(Note T)	Attachment 9 EDIT-DDIT	0
128c	Total			(Line 128a + Line 128b)	0
128d	1/(1-T)			1 / (1 - Line 123)	1.00000
128e	Deficient/Excess Deferred Taxes Allocated to Transi	mission		(Line 128c * Line 128d)	0
	AFUDC Equity Permanent Difference				
128f	Tax Effect of AFUDC Equity Permanent Difference		(Note U)		0
128g	1/(1-T)			1 / (1 - Line 123)	1.00000
128h	AFUDC Equity Permanent Difference Tax Adjustmen	nt		(Line 128f * Line 128g)	0
129	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 124 * Line 119 * (1- (Line 115 / Line 118))]	_
		()			
130	Total Income Taxes			(Lines 128 + 128e + 128h + 129)	<u> </u>
Rever	ue Requirement				
	Summary				
131	Net Property, Plant & Equipment			(Line 43)	0
132	Total Adjustment to Rate Base			(Line 57)	0
133	Rate Base			(Line 58)	0
134	Total Transmission O&M			(Line 80)	0
135	Total Transmission Depreciation & Amortization			(Line 91)	0
136	Taxes Other than Income			(Line 93)	0
137	Investment Return			(Line 119)	0
138	Income Taxes			(Line 130)	0
139	Gross Revenue Requirement			(Sum Lines 134 to 138)	0
	Adjustment to Remove Revenue Requirements Associat	ted with Excluded Transmission Facilities			
140	Transmission Plant In Service			(Line 19)	0
141	Excluded Transmission Facilities		(Note B & M)	Attachment 5	0
142	Included Transmission Facilities		(**************************************	(Line 140 - Line 141)	0
143	Inclusion Ratio			(Line 142 / Line 140)	0.00%
144	Gross Revenue Requirement			(Line 139)	0
145	Adjusted Gross Revenue Requirement			(Line 143 [*] Line 144)	0
	Revenue Credits & Interest on Network Credits				
146	Revenue Credits		(Note O)	Attachment 3	-
147	Interest on Network Credits		(Note N & O)	Attachment 5	-
148	Net Revenue Requirement			(Line 145 - Line 146 + Line 147)	0
	Net Plant Carrying Charge				
149	Gross Revenue Requirement			(Line 144)	-
150	Net Transmission Plant, CWIP and Abandoned Plant			(Line 19 - Line 32 + Line 45 + Line 45a)	-
151	Net Plant Carrying Charge			(Line 149 / Line 150)	0.0000%
152	Net Plant Carrying Charge without Depreciation	, and larger True		(Line 149 - Line 81) / Line 150	0.0000%
153	Net Plant Carrying Charge without Depreciation, Return	i, noi income raxes		(Line 149 - Line 81 - Line 119 - Line 130) / Line 150	0.0000%
	Net Plant Carrying Charge Calculation per 100 Basis Poi	int increase in ROE			
154	Gross Revenue Requirement Less Return and Taxes			(Line 144 - Line 137 - Line 138)	-
155	Increased Return and Taxes			Attachment 4	-
156	Net Revenue Requirement per 100 Basis Point increase	e in ROE		(Line 154 + Line 155)	-
157	Net Transmission Plant, CWIP and Abandoned Plant			(Line 19 - Line 32 + Line 45 + Line 45a))	-
158	Net Plant Carrying Charge per 100 Basis Point increase			(Line 156 / Line 157)	0.0000%
159	Net Plant Carrying Charge per 100 Basis Point in ROE v	without Depreciation		(Line 156 - Line 81) / Line 157	0.0000%
160	Net Revenue Requirement			(Line 148)	-
161	True-up amount			Attachment 6	-
162	Plus any increased ROE calculated on Attachment 7 oth	her than PJM Sch. 12 projects not paid by other PJM transmission	on zones	Attachment 7	-
163	Facility Credits under Section 30.9 of the PJM OATT			Attachment 5	-
103				(Line 160 + 161 + 162 + 163)	-
164	Net Zonal Revenue Requirement				
	Net Zonal Revenue Requirement Network Zonal Service Rate				
164 165	Network Zonal Service Rate 1 CP Peak		(Note L)	Attachment 5	-
164	Network Zonal Service Rate		(Note L)	Attachment 5 (Line 164 / 165) (Line 166)	- -

Notes

- A Electric portion only
- B Calculated using 13-month average balances. Beginning year balances are from FERC Form 1.
- 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.
- 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

- 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).

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year

	·,				
	Transmission	Plant	Labor	Total	
	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0		
Wages & Salary Allocator			0.0000%		
Net Plant Allocator		0.0000%			
End of Year ADIT	0	0	0	0	
End of Previous Year ADIT (from Sheet 1A-ADIT)	0	0	0	0	
Average Beginning and End of Year ADIT	0	0	0	0	
ADIT – 282 (Subject to Proration)	0	0	0	0	
Total Accumulated Deferred Income Taxes				0	
Appendix A, Line 108					
	0	< From Acct 2	83, below		

Only

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 108

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

A	В	С	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p234	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

Instructions for Account 190:

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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December of the Current Year

A	В	С	D	E	F	G
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	
A	В	С	D	E	F	G
ADIT- 282 (Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - ADIT- 282 (Subject to Proration)	0	0	0	0	0	
Subtotal - ADIT- 282 (Subject to Proration) Less FASB 109 Above if not separately removed	0	0	0	0	0	
	0	0	0	0	0	

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. 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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet- December of the Current Year

Α	В	С	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

Instructions for Account 283:

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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

Only

	-				
	Transmission	Plant	Labor	Total	
	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0		
Wages & Salary Allocator			0.0000%		
Net Plant Allocator		0.0000%			
End of Year ADIT	0	0	0		0 Sum Cols. C, D, E; Enter as negative Appendix A, line 42.

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 108

0 < From Acct 283, below

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

A	В	С	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p234	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	_

Instructions for Account 190:

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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

A	В	C	D	E	F	G
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)		0 0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total ADIT- 282 (Not Subject to Proration)		0 0	0	0	0	
A	В	С	D	E	F	G
	- ()					
ADIT- 282 (Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Subject to Proration)	lotal	Or Other	Transmission	Plant Related	Labor Related	Justification
ADIT- 282 (Subject to Proration)	lotal	Or Other	Transmission	Plant Related	Labor Related	Justification
ADIT- 282 (Subject to Proration)	lotal	Or Other	Transmission	Plant Related	Labor Related	Justification
ADIT- 282 (Subject to Proration) Subtotal - ADIT- 282 (Subject to Proration)	lotal	Or Other	Transmission	Plant Related	Labor Related	Justification
	lotal	Or Other Related	Transmission Related	Related	Labor Related	Justification
Subtotal - ADIT- 282 (Subject to Proration)	lotal	Or Other Related	Transmission Related	Related	Labor Related	Justification

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

A	В	С	D	Е	F	G
ADIT- 283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal - p277		0 0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		0 0	0	0	0	

Instructions for Account 283:

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

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

Allocated

Page 263

		Page 203		Allocateu	
Othe	er Taxes	Col (i)	Allocator	Amount	
	Plant Related				
1	Real Estate	0			Attachment #5
2	Total Plant Related	0	N/A	0	
	Labor Related		Wages & Salary Allocator		
3	FICA				
4	Federal Unemployment Tax				
5	New Jersey Unemployment Tax				
6	New Jersey Workforce Development				
7					
8	Total Labor Related	0	0.0000%	0	
	Other Included		Net Plant Allocator		
9					
10					
11					
12					
13	Total Other Included	0	0.0000%	0	
14	Total Included (Lines 8 + 14 + 19)	0		0	
					
	Currently Excluded				
15	Corporate Business Tax				
16	TEFA				
17	Use & Sales Tax				
18	Local Franchise Tax				
19	PA Corporate Income Tax				
20	Municipal Utility				
21	Public Utility Fund				
22	Subtotal, Excluded	0	•		
23	Total, Included and Excluded (Line 20 + Line 28)	0			
24	Total Other Taxes from p114.14.g - Plan				
0.5	D/f/s 200 / 1/20 200				

Criteria for Allocation:

Difference (Line 29 - Line 30)

25

- 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.

ATTACHMENT H-10A

Attachment 3 - Revenue Credit Workpaper

1	Accounts 450 & 451 Late Payment Penalties Allocated to Transmission		
2	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related (Note 2)		
3	Account 456 - Other Electric Revenues Transmission for Others		
4 5	Schedule 1A 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)		
6	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner		
7	Professional Services (Note 2)		
8	Revenues from Directly Assigned Transmission Facility Charges (Note 1)		
9	Rent or Attachment Fees associated with Transmission Facilities (Note 2)		
10	Gross Revenue Credits	(Sum Lines 1-9)	-
11	Less line 18	- line 18	-
12	Total Revenue Credits	line 10 + line 11	-
13	Revenues associated with lines 2, 7, and 9 (Note 2)		-
14	Income Taxes associated with revenues in line 13		-
15	One half margin (line 13 - line 14)/2		-
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	in the FERC account to the transmission service at issue.		<u>-</u>
17 18			- -

- 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).

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

47

Total Income Taxes

100 Basis Point increase in ROE and Income Taxes Α Line 27 + Line 42 from below #DIV/0! 100 Basis Point increase in ROE 1.00% Appendix A Line or Source Reference (Line 43 + Line 57) Rate Base 2 p117.62.c through 67.c Long Term Interest **Preferred Dividends** p118.29.d 3 enter positive 0 **Common Stock** Attachment 5 **Proprietary Capital** 0 Less Accumulated Other Comprehensive Income Account 219 p112.15.c 0 6 Less Preferred Stock (Line 106) 0 Less Account 216.1 Attachment 5 Common Stock (Line 96 - 97 - 98 - 99) 8 Capitalization 9 Long Term Debt Attachment 5 0 10 0 Less Loss on Reacquired Debt Attachment 5 11 Plus Gain on Reacquired Debt Attachment 5 0 Less ADIT associated with Gain or Loss 12 Attachment 5 0 13 Total Long Term Debt (Line 101 - 102 + 103 - 104) 0 14 Preferred Stock Attachment 5 0 15 Common Stock (Line 100) Total Capitalization (Sum Lines 105 to 107) 16 17 Debt % Total Long Term Debt (Line 105 / Line 108) 0.0% 18 Preferred % Preferred Stock (Line 106 / Line 108) 0.0% 19 Common % Common Stock (Line 107 / Line 108) 0.0% Debt Cost 0.0000 20 Total Long Term Debt (Line 94 / Line 105) Preferred Stock 21 Preferred Cost (Line 95 / Line 106) 0.0000 22 Common Cost Common Stock (Line 114 + 100 basis points) 0.1268 Total Long Term Debt 23 Weighted Cost of Debt (WCLTD) (Line 109 * Line 112) 0.0000 (Line 110 * Line 113) 24 Weighted Cost of Preferred Preferred Stock 0.0000 25 Weighted Cost of Common Common Stock (Line 111 * Line 114) 0.0000 26 Rate of Return on Rate Base (ROR) (Sum Lines 115 to 117) 0.0000 27 Investment Return = Rate Base * Rate of Return (Line 58 * Line 118) 0 Income Tax Rates 28 0.00% FIT=Federal Income Tax Rate 29 0.00% SIT=State Income Tax Rate or Composite 30 p = percent of federal income tax deductible for state purposes Per State Tax Code 0.00% 31 T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 0.00% 32 CIT = T / (1-T)0.00% 33 1 / (1-T) 100.00% ITC Adjustment 0 34 Amortized Investment Tax Credit Attachment 5 enter negative 1 / (1 - Line 123) 35 1/(1-T) 100.00% 36 Net Plant Allocation Factor 0.0000% (Line 18) ITC Adjustment Allocated to Transmission 37 (Line 125 * Line 126 * Line 127) 0 Deficient/Excess Deferred Taxes Amortization 38 Amortized Deficient Deferred Taxes (Account 410.1) (Line 128a) 0 Amortized Excess Deferred Taxes (Account 411.1) 39 0 enter negative (Line 128b) 40 (Line 128a + Line 128b) 0 Total 1 / (1 - Line 123) 41 1 / (1-T) 100.00% 42 Deficient/Excess Deferred Taxes Allocated to Transmission (Line 128c * Line 128d) **AFUDC Equity Permanent Difference** 43 Tax Effect of AFUDC Equity Permanent Difference (Line 128f) 0 44 1 / (1 - Line 123) 100.00% 45 **AFUDC Equity Permanent Difference Tax Adjustment** (Line128f * Line 128g) CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) 46 Income Tax Component = #DIV/0!

#DIV/0!

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support

							Attac	hment 5 -	Cost Si	иррогт									_		
Electric / N	on-electric Cost Support			Previous Year								Curre	ent Year								
ine s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Ja	Fe	Ma	Ap	Ma .	Ju Ju n l	Aug		Sep	Oct	Nov	,	Fo	rm 1 Dec		Average	N ele
	Plant Allocation Factors	Notes	matructions	Tomi ibec	<u> </u>				y		Aug		эер	OCI	1107		10	IIII I Dec		Average	
6	Electric Plant in Service	(Note B)	p207.104g																-		
7	Common Plant in Service - Electric	(Note B)	p356																-		
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29c																-		
10	Accumulated Intangible Amortization	(Note B)	p200.21c																-		
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356																-		
12	Accumulated Common Amortization - Electric Plant In Service	(Note B)	p356																-		
19	Transmission Plant in Service	(Note B)	p207.58.g																-		
20	General	(Note B)	p205.5.g&p207.99. g																-		
21	Intangible - Electric	(Note B)	p205.5.g																-		
22	Common Plant in Service - Electric	(Note B)	p356																-		
24	General Plant Account 397 Communications	(Note B)	p207.94g																-		
25	Common Plant Account 397 Communications	(Note B)	p356																-		
29	Account No. 397 Directly Assigned to Transmission Accumulated Depreciation	(Note B)	Company Records																-		
32	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c																-		
33	Accumulated General Depreciation	(Note B & J)	p219.28.b																-		
34	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356																-		
35	Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Company Records																-		
41	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records																-		
ages & S	alarv																				
ne	Descriptions	Notes	Page #'s & Instructions																	End of Year	
2	Total Wage Expense	(Note A)	p354.28b																		-
3 1	Total A&Ğ Wages Expense Transmission Wages	(Note A)	p354.27b p354.21bt																		-
	ion / Non-transmission Cost Support		1																		
ne	Descriptions	Notes	Page #'s & Instructions												Beg of \	Year	En	d of Year		Average Balance	
46	Plant Held for Future Use (Including Land)	(Note C & Q)	p214.47.d												-		-				
	Transmission Only														-		-		-		
epavmer	ato.																				
ne			Page #'s &		-		_		-			Ele	ectric	Electric End			Wag	je & Salary	-		
	Descriptions Prepayments	Notes	Instructions								Previous Yea	ır Beginr	ning Year	Year Balance	e Average B	alance	A	llocator		To Line 47	
47	Prepayments	(Note A & Q)	p111.57c								-	-		-	-			0.000%	%		-
iterials a	nd Supplies																				
ne			Page #'s &												Beginning	g Year					
	Descriptions	Notes	Instructions												Balan	ce	End of	Year Balance		Average Balance	

			Ī		
Materials and Su	oplies	(Note O)	07 16 b o		
48 Undistrib	ited Stores Exp	(Note Q) p2 (Note N &	27.16.b,c		
51 Transmis	sion Materials & Supplies		27.8.b,c		
	the second of th	// P=			-
Outstanding Network Credit	s Cost Support				
Line		Da	ge #'s &	Reginning Year	·
#s Descriptions		Notes Ins	structions	Beginning Year Balance End of Year Balance	Average Balance
Network Credits				Elia of Four Bulance	ge Dalalloo
HOLIIOIR OIGUILO					
56 Outstand	ling Network Credits	(Note N) Fro	om PJM		-
		·			
)&M Expenses					
ine		Pa	ge #'s &		
s Descriptions		Notes Ins	structions		End of Year
59 Transmis	sion O&M	(Note O) p3	21.112.b		•
60 Transmis	sion Lease Payments	`p3	21.96.b		-
		·			
roperty Insurance Expens	es				
ine		Pa	ge #'s &		<u> </u>
Descriptions	1.1004	Notes Ins	tructions		End of Year
65 Proper	ty Insurance Account 924	(Note O) p3	23.185		-
djustments to A & G Expe	nse .				
	0		Page #'s &		
ine #s Descri		Notes	Instructions	Amount	
62 63	Total A&G Expenses Actual PBOP expense	(Nata I)	p323.197b		<u> </u>
64	Actual PBOP expense Actual PBOP expense	(Note J) (Note O)	Company Records		
υ τ	Actual I DOI Expelise	(14016-0)	Company Necolds		
egulatory Expense Related	I to Transmission Cost Support				
			Page #'s &		Transmission
ne #s	Descriptions	Notes	Instructions	End of Year	Related
00	Allocated General & Common Expenses	/No. 1. 1. 1. 0. 0.	~202 400t		
66	Regulatory	(Note E & O)	p323.189b	· ·	
72	Directly Assigned A&G Regulatory	(Note G & O)	p323.189b		
12	i tegulator y	(14016 G & O)	po20.1000		
eneral & Common Expens	es				
	-		Page #'s &		
ine #s	Descriptions	Notes (Nation D. 6. C.)	Instructions	End of Year	EPRI Dues
68	Less EPRI Dues	(Note D & O)	p352-353	· ·	
				1	
afety Related Advertising (Cost Support				
			Page #'s &		Non-safe
ne #s	Descriptions	Notes	Instructions	End of Year	Safety Related Related
	Directly Assigned A&G	110103	mon actions	Litt of Teal	Curioty Rolatou Related
73	General Advertising	(Note K & O)	p323.191b	-	
			<u> </u>		
ducation and Out Reach C	ost Support	<u> </u>	<u> </u>		
			Page #'s &		Education &
ne #s	Descriptions	Notes	Instructions	End of Year	Outreach Other
70	Directly Assigned A&G	/AL-1 1/ 0 01	~202 404E		
76	General Advertising	(Note K & O)	p323.191b		
epreciation Expense					
			Page #'s &		
ine #s	Descriptions	Notes	Instructions		End of Year
110 #3	Descriptions Depreciation Expense	Notes	เมอนเนตเบทร		EIIU OI TEAI
81	Depreciation Expense Depreciation-	(Note J & O)	p336.7.b&c		
82	Depreciation-	(Note J & O)	p336.7.b&c		
83	Depreciation-General	(Note J & O)	Company Records		
85	Depreciation-	(Note A & O)	p336.1.d&e		
89	Transmission Depreciation	on (Note J & O)			

Line #s Descriptions Notes Instructions End of Year Related		INOII-	Transmission	Page #'s &		·	
02 Pool Estato Tayon n263 26i	Notes Instructions End of Year Related	Transmissio	End of Year Related	Instructions	Notes	Descriptions	Line #s
92 Real Estate Taxes - 9203.001	p263.36i		-	p263.36i	al Estate Taxes -		9

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

Per FERC Order

(line a / line b)

(line a - line c) (line a + d)/2

Return	\ Ca	pitalization

Line #s	Descriptions	Notes P	Page #'s & Instructions	XXXX	XXXX End of	Average
96	Proprietary Capital	(Note P) p	o112.16.c,d			
97	Accumulated Other	(Note P) p	o112.15.c,d			
99	Account 216.1	(Note P) A	Attachment 5			
101	Long Term Debt	(Note P) p	o112.18.c,d thru 23.c,d			
102	Loss on Reacquired	(Note P) p	o111.81.c,d			
103	Gain on Reacquired	(Note P) p	o113.61.c,d			
104	ADIT associated with Gain or		277.3.k (footnote)			0
106	Preferred Stock	(Note P) p	o112.3.c,d			

MultiState Workpaper

Attachment 7 b Years remaining in Amortization Period

C Transmission Depreciation Expense Including Amortization of Limited Term Plant

d Ending Balance of Unamortized Transmission Projects
e Average Balance of Unamortized Abandoned Transmission Projects

81

Line #s	Descriptions	Notes Page #'s & Instructions	State 1	State 2	Stat
	Income Tax Rates				

121	SIT=State Income Tax Rate or	(Note I)														NJ 0.00%	
Amortized I	nvestment Tax Credit																
Line #s	Descriptions		Page #'s & Instructions					·								End of Year	·
125	Amortized Investment Tax Credit	(Note	p266.8.f													-	
Excluded T	ransmission Facilities																
Line #s	Descriptions		Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
14	1 Excluded Transmission Facilities	(Note B														-	
Interest on (Outstanding Network Credits Cost Support																
Line #s	Descriptions	Notes	Page #'s & Instructions													End of Year	
147	Interest on Network Credits	(Note															
Facility Cred	dits under Section 30.9 of the PJM OATT																
1 donney Grov			Page #'s & Instructions			-		·						·			
Line #s	Descriptions	Notes	Instructions													End of Year	
163	Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT																
PJM Load C	ost Support																
Line #s	Descriptions	Notes	Page #'s & Instructions													1 CP Peak	
165	Network Zonal Service Rate 1 CP Peak		PJM Data													Enter	
Abandoned	Transmission Projects																
Line #s	Descriptions	Notes	Page #'s & Instructions	BRH Project	Project X	Project Y											
Lille #3	a Beginning Balance of Unamortized Transmission Projects		Per FERC Order	\$	TOJOUTA												

Attachment 7	g h i	Non Incentive Return and Income Taxes Rate Base Non Incentive Return and Income Taxes	(Appendix A line 137+ (Appendix A line 58) (line g / line h)	
		Docket Numbers authorizing amount and period for recovery of	f Abandoned Transmission Project:	
	BRI	H Project Docket No. ER12-2274-000 Authorizing \$3,500,000 wi	h a one-year recovery period.	

Attachment 6 - True-up Adjustment for Network Integration Transmission Service

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

- (i) Beginning with 2009, no later than June 15 of each year PSE&G shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.₂
- (ii) PSE&G shall determine the difference between the recalculated Annual Transmission Revenue

 Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year

 (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

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

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

Summary of Formula Rate Process including True-Up Adjustment

Month	Year	Action
July	2008	TO populates the formula with Year 2008 estimated data
October	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
October	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
October	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
October	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
October	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
October	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment
October	(Year)	TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- 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.
- 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.
- B ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.
- C Difference (A-B)
- D Future Value Factor (1+i)^24
- E True-up Adjustment (C*D)

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Interest 35.19a for Curre	ent Yr	Interest 35.19a for
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%

0 <Note: for the first rate year, divide this
1.00000 reconciliation amount by 12 and multiply

0 by the number of months and frac-

0 by the number of months and fractional months the rate was in effect.

ATTACHMENT H-10A

Attachment 6A - Project Specific Estimate and Reconciliation Worksheet

	Estimated Additions													
-	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)					
_	Other Projects PIS (Monthly additions)	New Freedom Loop (monthly additions)						Susquehanna Roseland >= 500KV (monthly additions)	Susquehanna Roseland < 500KV (monthly additions)					
		(in service)	(in service)	(in service)	(in service)	(in service)		CWIP	CWIP					
Эес														
Jan														
eb														
Mar														
Apr														
Vlay														
Jun														
Jul														
Aug														
Sep .														
Oct														
Nov														
Оес														
otal	-	-		-	-	-	•	-	-					

	Other Projects PIS (monthly balances)	New Freedom Loop (monthly balance)						Susquehanna Roseland >= 500KV (monthly balances)	Susquehanna Roseland < 500KV (monthly balances)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP	CWIP
Dec								-	-
Jan	-	-	-		-	-	-	-	-
Feb	-	,	,	-	-	-	-	-	-
Mar	_		-	_			_	_	-
Apr	_				-	-	-	-	-
May	_			_	-	-	-	-	-
Jun	-		-	_		-	-	-	-
Jul	-	-	-	-	-	-	-	-	-
Aug	-					-	-	-	-
Sep	-	-	-	-	-	-	-	-	-
Oct	-	-	-		-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	
Average 13 Month Balance		-	-	-	_	-	-		
Average 13 Month in service 13 Month Average CWIP to Appendix A, line 45	-		-	-	-	-			-

(M)

(N)

(O)

(P)

(Q)

(R)

	Estimated Transmission Enhancement Charges												
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP					
-	-	-	-	-	-	-	-	-					

	•
Actual Additions	

ec	Other Projects PIS (Monthly additions)	Now Frondom Loss									
-	Other Projects PIS	Now Freedom Lean									
	(WOTHING AUGINOTIS)	New Freedom Loop (month balance)									
_		(in service)	(in service)	(in service)	(in service)	(in service)		CWIP	CWIP		
·								-			
n		-	-					-			
b		-	-					-			
ır		-	-					-			
r		-	-					-			
ıy		-						-			
n			_					-			
ı			-					-			
ıg			-					-			
р			-					-			
:t			_					-			
v			-					-			
c			_					-			
tal	-	-	_	-	-	-	-	-			
				Actual Transmissies Fal	hanaamant Charees						
	Actual Transmission Enhancement Charges Susquehanna Susquehanna										

	Actual Transmission Enhancement Charges												
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP					
- Total Projects	(60130)	- Killany (60154)	(60143)		-	-	-	SOURV CWIP					

				Reconciliation amo	unt by Project (with	out interest)			
	Branchburg Total Projects (B0130)		Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP
	-	-	-	-	-	-	-	-	
-									
Interest		0%	0%	0%	0%	0%	0%	0%	0%

Reconciliation amount by Project (with interest)												
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)		Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489) < 500KV CWIP				
	_	-	_	-	-	_	-					

	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	Other Projects PIS (monthly balances)	New Freedom Loop (monthly balance)						Susquehanna Roseland >= 500KV (monthly balances)	Susquehanna Roseland < 500KV (monthly balances)
						(in			
		(in service)	(in service)	(in service)	(in service)	service)	(in service)	CWIP	CWIP
Dec								-	-
Jan	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-
Aug	-	-	•	-	•	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-
Nov	-	-	•	-	-	-	-	·	-
Dec	-	-	•	-	1	1	-	-	-
Total	_								-

Average 13 Month Balance Average 13 Month in service Average CWIP to Appendix A, line 46

Exhibit 3 (Subpart B)

CLEAN TARIFF

(Reflects Order No. 864 revisions)

Effective Date: January 27, 2020

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)- December 31, 2009

New Plant Carrying Charge

10

18 19

20

21

26

42 43 45

50

62

Useful life of the project

Line 17 divided by line 12

Input the allowed increase in ROE

Year placed in Service (0 if CWIP)

Line 14 plus (line 5 times line 15)/100

"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

Months in service for depreciation expense from Attachment 6

From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13

"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"

Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance

Fixed Charge Rate (FCR) if not a CIAC

A	Formula Line 152 159	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.0000% 0.0000%
Č	139	Line B less Line A	0.0000%
FCR if a CIAC D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.0000%

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

Details			Branchburg (B013)	0)		Kittany (B0134)	-	Е	ssex Aldene (B01	45)	New	Freedom Trans.(E	30411)
Schedule 12	(Yes or No)					·	-					•	
	(168 01 140)												
Life CIAC	(Vac ar Na)												
Increased ROE (Basis	(Yes or No)												
11.68% ROE (Basis	Points)												
FCR for This Project													
Investment													
Annual Depreciation o	r Amort Evn												
7 tilliaal Dopioolation o	17 tillort Exp												
			Depreciation or			Depreciation or			Depreciation or			Depreciation or	
	Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
W 11.68 % ROE	2006	Ĭ											
W Increased ROE	2006												
W 11.68 % ROE	2007												
W Increased ROE	2007												
W 11.68 % ROE	2008	1						1			ĺ		
W Increased ROE	2008												
W 11.68 % ROE	2009												
W Increased ROE	2009												
W 11.68 % ROE	2010												
W Increased ROE	2010												
W 11.68 % ROE	2011												
W Increased ROE	2011												
W 11.68 % ROE	2012												
W Increased ROE	2012												
W 11.68 % ROE	2013												
W Increased ROE W 11.68 % ROE	2013 2014												
W 11.00 % ROE W Increased ROE	2014												
W 11.68 % ROE	2014												
W Increased ROE	2015												
W 11.68 % ROE	2016												
W Increased ROE	2016												
W 11.68 % ROE	2017												
W Increased ROE	2017												
W 11.68 % ROE	2018												
W Increased ROE	2018												
W 11.68 % ROE	2019												
W Increased ROE	2019												
W 11.68 % ROE	2020												
W Increased ROE	2020												
W 11.68 % ROE	2021												
W Increased ROE	2021												
W 11.68 % ROE	2022												
W Increased ROE	2022												
W 11.68 % ROE	2023	1						1			ĺ		
W Increased ROE	2023	1						1			ĺ		
W 11.68 % ROE	2024	1						1			ĺ		
W Increased ROE	2024												
W 11.68 % ROE	2025												
W Increased ROE	2025	1						1			ĺ		
											ĺ		

	New Freedom Loop (B0498)		Metuchen Transformer (B0161)			Branchburg-Flagtown-Sommerville (B0169)			urg Flagtown - Bridgewater	(B0170)	Rose	eland Transformer (B02	74)
Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or	Revenue

Mid-Atlantic Power Pathway (MAAP) B0512	Bu	rlington - Camden Project (B1156)		West Orange Project (B115	54)	Mickleto (B1398, B1	on-Camden-Gloucesto 398.1, B1398.2, B1396 B1398.7)	er Project 8.3, B1398.4,
Ending Depreciation or Amort Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue

Northeas	st Grid Reliability Proje	ect (B1304)	Susqueh	Susquehanna Roseland (B0489) >= 500KV CWIP		Susqueh	anna Roseland (B048 CWIP	39) < 500KV	Berger	n-Linden 345 k\ (B2436-B2437	V Project	Artifici	al Island Projec	t (B2633)	BF Ab	RH Project (B0829-B08 andoned Recovery Co	330) osts				
Ending	Depreciation or Amort	Revenu e	Ending	Depreciation or Amort	Revenu e	Ending	Depreciation or Amort	Revenue	Ending	Depreciati on or Amort	Revenue	Ending	Depreciatio n or Amort	Revenu e	Ending	Depreciation or Amort	Revenu e	Total	Incentive Charged	Revenue Credit	1
														•	J			\$ \$	\$	\$	
																		\$ \$ \$	\$	\$	\$
																		\$ \$	\$	\$ \$	\$
																		\$ \$ \$	\$	\$ \$	
																		\$ \$	\$	\$	
																		\$ \$ \$ \$	\$	\$	
																		\$ \$	\$	\$ \$	

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

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

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

					D=(C*Tax						L=(K*Tax			
Excess DIT:			A B	С	Gross-up rate)	E=(C+D)	FG	H	l J	K=(I+J)	Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line Year No.	Description: Vin	ntage:	Beginning of th Excess ADIT Regula Protected Unprotected Original Original Account Account 282 190/282/283		Income Tax Gross-Up	Total Account 254	Amortization Period Protected Unprotected	FERC Account No.	Amount Amortized Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	End of the Excess DIT Account 254	Excess DIT with Gross-Up
1	Protected			0	0	0		411.1		0	0	0	0	0
2	Unprotected Rate Base			0	0	0		411.1		0	0	0	0	0
3	Unprotected Non-Rate Base			0	0	0		411.1		0	0	0	0	0
				0	0	0				0	0	0	0	0
4 Deficient DIT:	Total Excess DIT:	=	0 0	0	0	0		=	0 0	0	0	0	0	0
Delicient Dil.														
Denoient Dil.			Beginning of th Deficient ADIT Regu	latory Asset			Amortization Period		Amount Amortized				End of the	e Year Balance
Line Year	Description: Vin	ntage:	Beginning of the Deficient ADIT Regular Protected Unprotected Original Account Account 282 190/282/283	latory Asset Total Deficient Deferred Taxes Account 182.3	Income Tax Gross-Up	Total Account 182.3	Amortization Period Protected Unprotected	FERC Account No.	Amount Amortized Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	End of the Deficient DIT Account 182.3	e Year Balance Deficient DIT with Gross-Up Account 182.3
Line Year No.	Description: Vin	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes				Account				Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No.		ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No.	Protected Unprotected	Amortization		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No. 5	Protected	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No.	Protected Unprotected	Amortization 0		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No. 5	Protected Unprotected Rate Base	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No. 410.1 410.1	Protected Unprotected 0 0 0 0	Amortization 0 0		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up

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	40.85%	28.11%
Composite federal/state tax gross-up factor	1.69062	1.39101

(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.

... ...

Protected and Unprotected Excess Deferred Income Taxes Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	<u>Col.2</u>	<u>Col.3</u>	<u>Col.4</u>	<u>Col.5</u>	Col.6	<u>Col.7</u>	<u>Col.8</u> Col 6 -	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col.	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col.	<u>Col.21</u> Col 14 +
							Col.7			Pro	otected		14			Unpro	otected		20	Col. 20
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: Fe	ederal																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdiction: N	J Offset																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					Inprotected N	Protected ed Rate Base on-Rate Base	0 0 0	0	0	0	0	0	0	0	0	0	0	0	0	0 0 0
				То	tal Excess / ([Deficient) DIT:	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Protected and Unprotected Excess Deferred Income Taxes Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	<u>Col.2</u>	<u>Col.3</u>	<u>Col.4</u>	<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col. 14	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col. 20	<u>Col.21</u> Col 14 + Col. 20
							GOI.1			Pro	otected		14			Unpro	otected		20	GGI. 20
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: Fe	ederal																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdiction: N	J Offset																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction T	otals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					Inprotected N	Protected ed Rate Base on-Rate Base	0 0 0	0	0	0		0	0	0	0	0	0	0	0	0 0 0
				10	tal Excess / ([pericient) DIT:		0	0	0	0	0	0	0	0	0	0	0	U	<u> </u>

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

	Amount include	ed on Line 44b of Appe	ndix A of this Filing:		
	Average Unp	rotected Excess Defe	rred Income Tax Regulatory L	iability balance	0 A
Vintage:	Account 254	, Transmission-rela	ted Unprotected Excess Def	erred Income Tax Regulatory Liability	
	(1)	(2)	(3)	(4)	(5)
Line	Year	Month	Monthly Unprotected EDIT Amortization	Cumulative Unprotected EDIT Balance	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	0		
14	EOY Unprote	ected Excess Deferred	l Income Tax Regulatory Liab	ility balance:	0
15	•		•	iability balance included in the FERC Formula Fili	
Frankanski ana					
Explanations:	Ь	onrecents the ending	Unprotected EDIT Populators	Liability balance as of Dec 21st of provious year	
Col. 5, Line 1 Lines 2 - 13		epresents the ending epresents the rate pe		Liability balance as of Dec 31st of previous year.	
Col. 3		•	y amortization of the Unproted	eted EDIT balance	
Col. 3		•	•	atory Liability balance; Col. 4 of previous month plu	is Col. 3 of current month
Col. 4 Col. 5, Line 14		•		y Liability balance as of Dec 31st of current year.	33 301. 3 of Garrent Month.
			_	•	ormula rate
Col. 5, Line 15	A	verage Unprotected E	Excess Deferred Income Tax F	Regulatory Liability balance that is included in the f	ormula rate.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

Vintage:

vintage:

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

	(1)	(2)	(3) Monthly Unprotected EDIT	(4) Cumulative Unprotected EDIT	(5) Beginning & Ending Unprotected EDIT
Line	Year	Month	Amortization	Balance	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	0		
14	EOV Up	protected Exce	ce Deferred Income Tay Poquilator	v Liability balanco:	0
			ss Deferred Income Tax Regulator		0
15	Average	Unprotected E	xcess Deterred Income Tax Regula	atory Liability balance included in the FERC Formula Filing:	0

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.

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

	Amount included on Line	e 44a of Appendix A of this Filing:		
	Average Unprotected	Deficient Deferred Income Tax Reg	julatory Asset balance	0 A
Vintage:				
	Account 182.3, Trans	smission-related Unprotected De	ficient Deferred Income Tax Regulatory Asset	
	(1) (2)	(3)	(4)	(5)
Line	Year Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	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	0		
14	EOY Unprotected Def	icient Deferred Income Tax Regula	tory Asset balance:	0
		Deficient Deferred Income Tax Reg	julatory Asset balance included in the FERC Formula	
15	Filing:			0 A
Explanations:				
Col. 5, Line 1	Represents th	ne ending Unprotected DDIT Regula	atory Asset balance as of Dec 31st of previous year.	
Lines 2 - 13	Represents th	ne rate period.		
Col. 3	Represents the	ne monthly amortization of the Unpr	otected DDIT balance.	
Col. 4	-	-	egulatory Asset balance; Col. 4 of previous month plus	Col. 3 of current month.
Col. 5, Line 14	•	•	ulatory Asset balance as of Dec 31st of current year.	
Col. 5, Line 15	Average Unp	rotected Deficient Deferred Income	Tax Regulatory Asset balance that is included in the fo	ormula rate.

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

Vi	ntage:	

Col. 5, Line 15

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

Line	Year	Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	Beginning & Ending Unprotected DDIT Balance
LINE	i eai	MOHUI	Amortization	Dalance	Dalatice
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	0		
14			cient Deferred Income Tax Regulate		(
15	Filing:	Inprotected L	Deficient Deferred Income Tax Regi	ulatory Asset balance included in the FERC Formula	(
xplanations:					
ol. 5, Line 1	R	epresents the	e ending Unprotected DDIT Regula	tory Asset balance as of Dec 31st of previous year.	
nes 2 - 13		•	e rate period.		
ol. 3		•	e monthly amortization of the Unpro		
ol. 4		-		gulatory Asset balance; Col. 4 of previous month plus Co	ol. 3 of current month.
ol. 5, Line 14	U	nprotected D	reficient Deferred Income Tax Regu	llatory Asset balance as of Dec 31st of current year.	

Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance that is included in the formula rate.

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 Line 1 True-Up for Year: Line 2 (Enter 365, or for Leap Year enter 366) Number of Days in Year: Vintage: Account 254, Transmission-related Excess Deferred Income Tax Regulatory Liability (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) Reversal of Projected Monthly Projected Monthly Projected EDIT (Increase) In EDIT -Monthly EDIT for Actual Monthly Increase/(Decrease) In EDIT -Increase/(Decrease) EDIT **Under Projected** Days Outstanding Proration Over Projected Not Realized with Depreciable Tax Basis **EDIT Balances for** Line Year Month Dépreciable Tax Basis In EDIT - Depreciable Tax Basis Variance Monthly ÉDIT During the Year Percentage Prorated Amount Monthly EDIT Proration (Prorated) True-Up True-Up 3 Dec Jan 335 91.78% Feb 307 84.11% Mar 276 75.62% Apr 0 246 67.40% 215 58.90% May 9 185 50.68% Jun 10 Jul 154 42.19% 11 123 Aug 33.70% 12 Sep 93 25.48% 13 Oct 62 16.99% 14 Nov 0 32 8.77% 15 Dec 0.27% Total 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 non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col 14, Line 3) plus the total non-prorated increase/(decrease) in Actual EDIT (Col. 3, Excel row 32 – Total) from the prior year's True-up Filing.
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, multiplied by Col. 8.
Col. 11	Col. 9 plus Col. 10.
Col. 12	Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
Col. 13	Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).
Col. 14, Line 16	Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.

ATTACHMENT H-10A

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

e:	Account 2	54, Transmis	ssion-related Excess Deferred Income Tax Regula	tory Liability										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(1
Line	Year	Month	Actual Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	Projected Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	EDIT Variance	Under Projected Monthly EDIT	Days Outstanding During the Year	Proration Percentage	Prorated Amount	Over Projected Monthly EDIT	Reversal of Projected EDIT Not Realized with Proration	Projected Monthly (Increase) In EDIT – Depreciable Tax Basis (Prorated)	Monthly EDIT for True-Up	EDIT Bala True
3		Dec												
3		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	
5		Feb			0	0	307	84.11%	0	0	0	0	0	
6		Mar			0	0	276	75.62%	0	0	0	0	0	
7		Apr			0	0	246	67.40%	0	0	0	0	0	
8		May			0	0	215	58.90%	0	0	0	0	0	
9		Jun			0	0	185	50.68%	0	0	0	0	0	
10		Jul			0	0	154	42.19%	0	0	0	0	0	
11		Aug			0	0	123	33.70%	0	0	0	0	0	
12		Sep			0	0	93	25.48%	0	0	0	0	0	
13		Oct			0	0	62	16.99%	0	0	0	0	0	
14		Nov			0	0	32	8.77%	0	0	0	0	0	
15		Dec			0	0	1	0.27%		0	0	0	0	_
		Total	0	0	0	0			0	0	0	0	0	=

Explanations.	
Col. 14, Line 3	Represents the actual non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3) plus the total non-prorated increase/(decrease) in Actual EDIT (Col. 3, Excel row 86 - Total) from the prior year's True-up Filing.
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, multiplied by Col. 8.

Col. 11 Col. 9 plus Col. 10.

Col. 12 Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).

Col. 13 Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).

Col. 14, Line 16 Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.

Attachment 9.e - 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 Line 1 True-Up for Year: Line 2 Number of Days in Year: (Enter 365, or for Leap Year enter 366) Vintage: Account 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset (4) (13) (1) (2) (3) (5) (6) (7) (8) (9) (10)(11) (12) (14) Reversal of Projected Monthly (Increase) In DDIT -Projected Monthly Projected DDIT Actual Monthly (Increase)/Decrease In DDIT -Depreciable Tax Basis (Increase)/Decrease In DDIT -DDIT Under Projected Days Outstanding During Over Projected Not Realized with Depreciable Tax Basis Monthly DDIT for **DDIT Balances for** Monthly DDIT the Year Month Depreciable Tax Basis Variance Monthly DDIT Proration Percentage Prorated Amount Proration (Prorated) True-Up Line True-Up Dec 3 Jan 335 91.78% 307 Feb 84.11% Mar 276 75.62% 246 67.40% Apr May 215 58.90% 185 50.68% Jun 10 Jul 154 42.19% 11 123 33.70% Aug 12 Sep 93 25.48% 13 Oct 62 16.99% 14 Nov 0 32 8.77% 0 15 Dec 0.27% 0 0 Total 16 EOY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing: 0 A ning balance (Col, 14, Line 3) plus the total non-prorated (increase)/decrease in Actual DDIT (Col 3, Excel row 32 – Total) from the prior year's True-up Filing.

Explanations:	
Col. 14, Line 3	Represents the actual non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year. This amount equals the prior year's beginning
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, multiplied by Col. 8.
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 EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

ATTACHMENT H-10A

Attachment 9.e - Protected Deficient Deferred Income Tax Regulatory Asset 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 182.3, Transmission-related Deficient Deferred Income Tax Regulatory Asset

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

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

Explanations:
Col. 14, Line 3

Lines 4 - 15

Col. 3 Col. 4

Col. 5

Col. 7

16

Represents the actual non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3) plus the total non-prorated (increase)/decrease in Actual DDIT (Col. 3, Excel row 86 – Total) from the prior year's True-up Filing.

Represents the Actual Rate period.

Represents the actual monthly amortization of the Protected DDIT balance before proration.

Represents the projected monthly amortization of the Protected DDIT balance before proration.

Col. 3 less Col. 4.

Col. 6 Reflects months when the actual amortization was lower than the projected monthly amortization.

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 multiplied by Col. 8..

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 monthl).

Col. 14, Line 16 Actual EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

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

	Amount	included or	Line 44b of Appendix A of this Filing:	C		· ·	0,	
	Prorate	d Protecte	d Excess Deferred Income Tax Regulator	y Liability balance		0	A	
Line 1 Line 2 Vintage :			Projection for Year: Number of Days in Year:	365	(Enter 365, or for	Leap Year enter 366)		
	Accou	nt 254, Tra	ansmission-related Protected Excess D	eferred Income Tax Regul	atory Liability			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected EDIT	Beginning & Ending Protected EDIT Balance
3		Dec						
4 5 6 7 8 9 10 11 12 13 14 15		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	0	335 307 276 246 215 185 154 123 93 62 32	91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	
16 17		•	d Protected Excess Deferred Income Tax I d EOY Protected Excess Deferred Income	• , ,		0,		0 0 A
Explanation Col. 8, Line 3 Lines 4 - 15 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8, Line 3	16	Represel Represel Number of Col. 4 div Col. 3 mi Col. 7 of Total pro	nts the non-prorated projected ending Proints the forecasted rate period. Into the projected monthly amortization of the projected monthly amortization of the projected monthly amortization of the projected by the number of days in the year. In the projected by Col. 5. In previous month plus Col. 6; represents the projected Protected EDIT amortization on a projected EDIT that	he Protected EDIT balance cluding the last day of the more cumulative monthly Protectororated basis.	before proration. onth. sted EDIT Regulator	·		

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

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	
(1) (2) (3) (4) (5) (6) (7)	(8)
Projected Monthly (Increase) In Days Outstanding Proration Monthly Prorated Cumulative Prorated Line Year Month EDIT - Depreciable Tax Basis During the Year Percentage Amount Protected EDIT F	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:	0
Evalenations	
Explanations: Col. 8, Line 3 Represents the non-prorated 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.	

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

			44a of Appendix A of this Filing:					
	Prorated F	Protected Def	ficient Deferred Income Tax Regula	tory Asset balance		0	A	
Line 1 Line 2			Projection for Year: Number of Days in Year:	365	(Enter 365,	or for Leap Year en	nter 366)	
Vintage:	Account	182.3, Trans	mission-related Protected Defici	ent Deferred Income	e Tax Regulat	tory Asset		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	Beginning & Ending Protected DDIT Balance
3		Dec						
3		DCC						
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 P	Protected Deficient Deferred Income	· Tax Regulatory Ass	et based on F	Proration Methodolog	nv.	0
17		•	OY Protected Deficient Deferred Ir	• ,		•		0 A
Explanation	nns:							
Col. 8, Line		Represents	the non-prorated projected ending	Protected DDIT Red	ulatory Asset	balance as of previo	ous vear	
Lines 4 - 15			the forecasted rate period.	Trotootod BBTT Rog	alatory 7 tooot	balarioo do or provid	suo your.	
Col. 3		•	the projected monthly amortization	of the Protected DD	IT balance be	fore proration.		
Col. 4		•	days remaining in the year as of an			•		
Col. 5			ed by the number of days in the year	_	,			
Col. 6			plied by Col. 5.					
Col. 7			evious month plus Col. 6; represen	ts the cumulative mo	nthly Protecte	d DDIT Regulatory	Asset balance.	
Col. 8, Line	e 16	•	cted Protected DDIT amortization o		-	,		
Col. 8, Line	e 17	Projected to	otal EOY balance of Protected DDI	Γ that is included in th	ne formula rat	e.		

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Line 1 Line 2 Vintage:			Projection for Year: Number of Days in Year:	365	(Enter 365, or	for Leap Year enter	⁻ 366)	
	Acco	unt 182.3	3, Transmission-related Protect	ed Deficient Deferre	d Income Tax	Regulatory Asset		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	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		
16		-	ed Protected Deficient Deferred In					0
17		Projecte	ed EOY Protected Deficient Deferr	ed Income Tax Regu	ılatory Asset inc	luded in the FERC F	Formula Filing:	0
Explanation								
Col. 8, Lin		•	ents the non-prorated projected er	nding Protected DDIT	Regulatory Ass	set balance as of pre	evious year.	
Lines 4 - 1	15	•	ents the forecasted rate period.					
Col. 3		-	ents the projected monthly amortiz					
Col. 4			r of days remaining in the year as		ast day of the m	onth.		
Col. 5			livided by the number of days in th	e year.				
Col. 6			nultiplied by Col. 5.					
Col. 7	4.0		f previous month plus Col. 6; repr		•	cted DDIT Regulator	ry Asset balance.	
Col. 8, Lin			ojected Protected DDIT amortizat	•				
Col. 8, Lin	e 17	Projecte	ed total EOY balance of Protected	DDIT that is included	d in the formula	rate.		

Exhibit 4 (Subpart A)

CLEAN TARIFF

(Reflects Order No. 864 revisions and Commission-Approved Revisions in ER21-2450)

Effective Date: August 1, 2021

ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes FERC Form 1 Page # or Instruction 12/31/X

12 Months Ended 12/31/XXXX

nuia kate Appendix A			
ded cells are input cells			
cators			
Micros 0.0 de Allerette Freter			
Wages & Salary Allocation Factor Transmission Wages Expense	(Note O)	Attachment 5	
Tulionion Tragos Expolico	(11010 0)	Attachment	
Total Wages Expense	(Note O)	Attachment 5	
Less A&G Wages Expense	(Note O)	Attachment 5	
Total Wages Less A&G Wages Expense	,	(Line 2 - Line 3)	
		,	
Wages & Salary Allocator		(Line 1 / Line 4)	0.0000
Plant Allocation Factors			
	(NI-1- D)	Allechanol	
Electric Plant in Service Common Plant in Service - Electric	(Note B)	Attachment 5 (Line 27)	
Total Plant in Service		(Line 6 + 7)	
Total Flaint III Octivice			
Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	
Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	
Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	
Accumulated Common Amortization - Electric Total Accumulated Depreciation	(Note B)	Attachment 5 (Line 9 + Line 10 + Line 11 + Line 12)	
Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	
Net Plant		(Line 8 - Line 13)	
Transmission Gross Plant		(Line 36)	
Gross Plant Allocator		(Line 15 / Line 8)	0.000
Transmission Net Plant		(Line 48)	
Net Plant Allocator		(Line 17 / Line 14)	0.000
THE FIGURE AND COLOR		(LINC 17 / LINC 14)	0.000
O&M Allocation Factor			
Transmission O&M Expense	(Note O)	(Line 68)	
Distribution O&M Expense	(Note O)	Attachment 5	
Total Distribution and Transmission O&M Expense		(Line 19 + 20)	
·		(line 40 (Line 24)	0.000
Transmission O&M Allocator		(Line 19 / Line 21)	0.0000
Transmission O&M Allocator			0.0000
·		(Line 19 / Line 21) ((Line 5 + Line 16 + Line 22) / 3)	0.0000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator	_		
Transmission O&M Allocator			
Transmission O&M Allocator Multi-Factor A&G Expense Allocator			
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations	(Note B)		
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service		((Line 5 + Line 16 + Line 22) / 3) Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General	(Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General	(Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 Attachment 5	
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission	(Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total Plant In Rate Base	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total Plant In Rate Base	(Note B) (Note B) (Note B) (Note B) (Note B)	((Line 5 + Line 16 + Line 22) / 3) Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34)	0.000
Transmission O&M Allocator Multi-Factor A&G Expense Allocator t Calculations Plant In Service Transmission Plant In Service General	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5	0.000
Multi-Factor A&G Expense Allocator **Tolaculations** Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated General Depreciation & Amortization - Electric	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 - Communications Less: Common Plant Account 397 - Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated Ceneral Depreciation Accumulated Common Plant Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Balance of Accumulated General Depreciation	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40)	0.000
Multi-Factor A&G Expense Allocator **Total In Service** General Intangible - Electric Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 **Wage & Salary Allocator** General and Intangible Plant Allocated to Transmission **Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission **Total Plant In Rate Base** **Accumulated Depreciation** Accumulated General Depreciation & Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Less: Amount of General Depreciation - Electric Less: Amount of General Depreciation - Electric Less: Communication - Electric Less: Amount of General Depreciation - Electric	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10)	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation & Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Accumulated Intangible Amortization - Electric Accumulated General and Intangible Depreciation Ex. Acct. 397	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40)	0.000
Multi-Factor A&G Expense Allocator **Total In Service** Transmission Plant In Service General Intangible - Electric Common Plant - Less: Common Plant - Less: Common Plant - Communications Less: Common Plant Account 397 - Communications Less: Common Plant Account 397 - Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base **Accumulated Depreciation** Accumulated General Depreciation & *Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Secondary - Secondary - Secondary - Secondary - Secondary - Communication - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Accumulated General Depreciation - Electric - Accumulated Gener	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10) (Line 41 + 42) (Line 5)	0.000
Multi-Factor A&G Expense Allocator It Calculations Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation & Amortization - Electric Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation - Electric Accumulated Intangible Amortization - Electric Accumulated General and Intangible Depreciation Ex. Acct. 397	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10) (Line 41 + 42)	
Multi-Factor A&G Expense Allocator Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Functionalized to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Ascociated with Acct. 397 Balance of Accumulated General Depreciation - Electric Less: Amount of General Depreciation - Electric Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Accumulated General Depreciation Accumulated Transmission Accumulated General and Intangible Depreciation Accumulated Transmission Accumulated General Depreciation Associated with Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J) (Note B B B)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10) (Line 41 + 42) (Line 5) (Line 43 * Line 44) Attachment 5	0.0000
Multi-Factor A&G Expense Allocator Plant In Service Transmission Plant In Service General Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation & Amortization - Electric Less: Amount of General Depreciation Ascociated with Acct. 397 Balance of Accumulated General Depreciation - Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J) (Note B & J) (Note B & J) (Note B & J) (Note B B B)	Attachment 5 (Line 25 + Line 26 + Line 27) Attachment 5 (Line 28 - Line 29 - Line 30) (Line 5) (Line 31 * Line 32) Attachment 5 (Line 33 + Line 34) (Line 24 + Line 35) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 38 + Line 39 - Line 40) (Line 10) (Line 41 + 42) (Line 5) (Line 43 * Line 44)	0.000

Total Transmission O&M

87

ATTACHMENT H-10A

Formula Rate -- Appendix A Notes FERC Form 1 Page # or Instruction
Shaded cells are input cells

12 Months Ended 12/31/XXX X

tuust	ment To Rate Base			
	Accumulated Deferred Income Taxes			
19	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	(
	Regulatory Assets and Liabilities			
50	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	(
51	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	(
52	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 50 + 51)	(
	CWIP for Incentive Transmission Projects			
3	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	(
	Abandoned Transmission Projects			
4	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	
5	Plant Held for Future Use	(Note C & Q)	Attachment 5	
	Prepayments			
6	Prepayments	(Note A & Q)	Attachment 5	
-	Materials and Supplies	(NI-1- O)	Allech cond.	
7 8	Undistributed Stores Expense Wage & Salary Allocator	(Note Q)	Attachment 5 (Line 5)	0.0000
9	Total Undistributed Stores Expense Allocated to Transmission		(Line 57 * Line 58)	0.0000
0	Transmission Materials & Supplies	(Note Q)	Attachment 5	
	Total Materials & Supplies Allocated to Transmission		(Line 59 + Line 60)	
_	Unfunded Reserves	(4) (4 0 0)	*** 1 - 15	
2	Unfunded Reserves	(Note A & Q)	Attachment 5	
	Network Credits			
3	Outstanding Network Credits	(NI=4= NI 0 O)		
		(Note N & Q)	Attachment 5	
i4	Total Adjustment to Rate Base	(Note N & Q)	Attachment 5 (Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	
		(Note N & Q)		(
35	Total Adjustment to Rate Base	(Note N & Q)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	(
5	Total Adjustment to Rate Base Rate Base	(NOTE N & Q)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	
5 eraf	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M		(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64)	
erat	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M	(Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5	
65 era 66 67	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M		(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64)	
5 erat 6 7	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565	(Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5	
5 erat 6 7 8	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M	(Note O) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5	
66 66 67 68	Total Adjustment to Rate Base Rate Base ions & Maintenance Expense Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense	(Note O) (Note O) (Note J)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Attachment 5 Attachment 5	
65 66 67 68	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense	(Note O) (Note O) (Note J) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
66 67 68 69 70 71	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924	(Note O) (Note O) (Note J) (Note O) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
65 66 67 68 70 71 72 73	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O) (Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
666 667 668 670 71 72 73	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
666 667 668 69 70 71 72 73 74	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note O) (Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
666 667 668 671 72 73 74 75	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
oerat 666 67 70 71 72 73 74 75 76	Total Adjustment to Rate Base Rate Base Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5	
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666 667 68 69 70 71 72 73 74 75 76 77 78	Transmission O&M Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 (Line 23) (Line 76 * Line 77)	0.0000
666 667 668 677 677 774 775 776 777 778	Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Sum (Lines 69 to 70) - Sum (Lines 71 to 75) (Line 23) (Line 76 * Line 77)	0.00009
666 667 668 677 670 771 772 773 774 775 776 777 778	Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Sum (Lines 69 to 70) - Sum (Lines 71 to 75) (Line 23) (Line 76 * Line 77) Attachment 5 Attachment 5 Attachment 5 Attachment 5	0.00009
665 666 677 688 69 70 71 72 73 74 75 76 77 78	Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Sum (Lines 69 to 70) - Sum (Lines 71 to 75) (Line 23) (Line 76 * Line 77) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 79 + Line 80)	0.0000%
666 667 668 670 71 72 73 74 75 76 77 78	Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related	(Note O) (Note O) (Note J) (Note O) (Note C) (Note C) (Note C) (Note D & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Sum (Lines 69 to 70) - Sum (Lines 71 to 75) (Line 23) (Line 76 * Line 77) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 79 + Line 80) (Line 72)	0.0000%
66 67 68 69 70 11 23 44 56 77 88 99 90 11 23 44 56 78 89 90 11 12 13 14 14 15 16 16 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directty Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Sum (Lines 69 to 70) - Sum (Lines 71 to 75) (Line 23) (Line 76 * Line 77) Attachment 5	0.00009
66 67 68 69 70 71 72 73 74 75 76 77 78	Transmission O&M Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General	(Note O) (Note O) (Note J) (Note O) (Note C) (Note C) (Note C) (Note D & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Curic 48 + Line 77) Attachment 5 Attachment 5 Attachment 5 Curic 79 + Line 80) (Line 72) Attachment 5 (Line 82 + Line 83)	0.0000%
666 667 668 677 670 771 772 773 774 775 776 777 778	Transmission O&M Transmission O&M Less: Transmission of Electricity by Others Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Plus: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Multi-Factor A&G Expense Allocator Administrative & General Expenses Allocated to Transmission Directty Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note O) (Note O) (Note J) (Note O) (Note C) (Note C) (Note C) (Note D & O) (Note D & O)	(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63) (Line 48 + Line 64) Attachment 5 Attachment 5 (Lines 66 - 67) Attachment 5 Sum (Lines 69 to 70) - Sum (Lines 71 to 75) (Line 23) (Line 76 * Line 77) Attachment 5	0.00009

(Lines 68 + 78 + 81 + 86)

0

ATTACHMENT H-10A

12 Months Ended

	Formula Rate Appendix A			C Form 1 Page # or Instruction	12/31/XXXX
Shac	led cells are input cells			_	
Depr	eciation & Amortization Expense				
00	Depreciation Expense	ationation of Lineited Town Dlant	(Note 1.9.0)	A44	0
88 89	Transmission Depreciation Expense Including Amo Amortization of Abandoned Plant Projects	rtization of Limited Term Plant	(Note J & O) (Note R)	Attachment 5 Attachment 5	0
90	General Depreciation Expense Including Amortizati	on of Limited Term Plant	(Note J & O)	Attachment 5	0
91	Less: Amount of General Depreciation Expense As	sociated with Acct. 397	(Note J & O)	Attachment 5	Ö
92	Balance of General Depreciation Expense		,	(Line 90 - Line 91)	0
93			(Note A & O)	Attachment 5	0
94	Total			(Line 92 + Line 93)	0
95	Wage & Salary Allocator			(Line 5)	0.0000%
96 97	General Depreciation & Intangible Amortization Allo General Depreciation Expense for Acct. 397 Directl		(Note J & O)	(Line 94 * Line 95) Attachment 5	0
98	General Depreciation and Intangible Amortization	n Functionalized to Transmission	(Note 3 & O)	(Line 96 + Line 97)	0
30		and the state of t		(Eine 30 · Eine 37)	
99	Total Transmission Depreciation & Amortization			(Lines 88 + 89 + 98)	0
Taxe	s Other than Income Taxes				
100	Taxes Other than Income Taxes		(Note O)	Attachment 2	0
101	Total Taxes Other than Income Taxes			(Line 100)	0
Retu	rn \ Capitalization Calculations				
102	Long Term Interest			p117.62.c through 67.c	
103	Preferred Dividends		enter positive	p118.29.d	
	Common Stock				
104	Proprietary Capital		(Note P)	Attachment 5	0
105			(Note P)	Attachment 5	0
106			(Nata D)	(Line 114)	0
107 108	Less Account 216.1 Common Stock		(Note P)	Attachment 5 (Line 104 - 105 - 106 - 107)	0
100	Common Stock			(Line 104 - 105 - 100 - 107)	U
	Capitalization				
109	Long Term Debt		(Note P)	Attachment 5	0
110	Less Loss on Reacquired Debt		(Note P)	Attachment 5	0
111	Plus Gain on Reacquired Debt		(Note P)	Attachment 5	0
112	Less ADIT associated with Gain or Loss		(Note P)	Attachment 5	0
113 114	Total Long Term Debt Preferred Stock		(Note D)	(Line 109 - 110 + 111 - 112) Attachment 5	0
115	Common Stock		(Note P)	(Line 108)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
	·			,	
117	Debt %	Total Long Term Debt		(Line 113 /(Line 109 + 114 + 115))	0.00%
118	Preferred %	Preferred Stock		(Line 114 / (Line 109 + 114 + 115))	0.00%
119	Common %	Common Stock		(Line 115 / (Line 109 + 114 + 115))	0.00%
120	Debt Cost	Total Long Term Debt		(Line 102 / Line 113)	0.0000
121	Preferred Cost	Preferred Stock		(Line 103 / Line 114)	0.0000
122	Common Cost	Common Stock	(Note J)	Fixed	0.1040
			· /		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.0000
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.0000
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.0000
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * Rate of Return			(Line 65 * Line 126)	0

Formula Rate -- Appendix A

Notes FERC Form 1 Page # or Instruction 12/31/XXXX

aded cel					
	s are input cells				
mposite	Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		Note I)		
129	SIT=State Income Tax Rate or Composite		Note I)	Attachment 5	0.00
130		ent of federal income tax deductible for state purposes)		Per State Tax Code	
131		=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.00
132	T / (1-T)				0.00
	ITC Adjustment				
122		(N	loto O)	Attachment E	
133	Amortized Investment Tax Credit	(IV	Note O)	Attachment 5	100.0
134 135	1/(1-T) Net Plant Allocation Factor			1 / (1 - Line 131)	100.0
136	ITC Adjustment Allocated to Transmission			(Line 18) (Line 133 * Line 134 * Line 135)	0.000
130	Tre Adjustment Anocated to Transmission			(Line 133 Line 134 Line 133)	
	State and Local Tax Credits				
137	State and Local Tax Credits	(N	Note O)	Attachment 5	
138	1/(1-T)	γ		1 / (1 - Line 131)	100.0
139	State and Local Tax Credit Adjustment			(Line 137 * Line 138	
100	otato ana 200an rak oroan rajaoanon			(Ellio for Ellio foo	
	Deficient/Excess Deferred Taxes Amortization				
40	Amortized Deficient Deferred Taxes (Account 410.1)	(N	Note S)	Attachment 9 EDIT-DDIT	
41	Amortized Excess Deferred Taxes (Account 411.1)	(N	Note T)	Attachment 9 EDIT-DDIT	
142	Total			(Line 140 + Line 141)	
143	1/(1-T)			1 / (1 - Line 131)	100.0
144	Deficient/Excess Deferred Taxes Allocated to Transmission	n		(Line 142 * Line 143)	
	AFUDC Equity Permanent Difference				
145	Tax Effect of AFUDC Equity Permanent Difference	(N	Note U)		
146	1/(1-T)	(,,	/	1 / (1 - Line 131)	100.0
147	AFUDC Equity Permanent Difference Tax Adjustment			(Line 145 * Line 146)	
	4. 4				
148	Income Tax Component = (T	/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	•
149	Total Income Taxes			(Lines 136 + 139 + 144 + 147 + 148)	
	-	•	-	-	-
enue R	equirement				
	_				
	Summary				
150	Net Property, Plant & Equipment			(Line 48)	
151	Total Adjustment to Rate Base			(Line 64)	
152	Rate Base			(Line 65)	
	Rate Dase			(Line 66)	
153				,	
	Total Transmission O&M			(Line 87)	
154	Total Transmission O&M Total Transmission Depreciation & Amortization			(Line 87) (Line 99)	
153 154 155	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income			(Line 87) (Line 99) (Line 101)	
154 155 156	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return			(Line 87) (Line 99) (Line 101) (Line 127)	
154 155 156 157	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes			(Line 87) (Line 99) (Line 101) (Line 127) (Line 149)	
154	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return			(Line 87) (Line 99) (Line 101) (Line 127)	
154 155 156 157	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes	h Excluded Transmission Facilities		(Line 87) (Line 99) (Line 101) (Line 127) (Line 149)	
154 155 156 157 158	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement	h Excluded Transmission Facilities		(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157)	
154 155 156 157 158	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with		te B & M)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157)	
154 155 156 157 158 159 160	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities		te B & M)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5	
154 155 156 157 158 159 160	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service		te B & M)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157)	0.0
154 155 156 157 158 159 160 161	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Includion Ratio		te B & M)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159)	0.0
154 155 156 157 158 159 160 161 162 163	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated wir Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities		te B & M)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160)	0.0
154 155 156 157 158 159 160 161 162 163	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement		te B & M)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158)	0.0
154 155 156 157 158 159 160 161 162 163 164	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated wir Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits	(Not		(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 168) (Line 162 * Line 163)	0.0
154 155 156 157 158 159 160 161 162 163 164	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated wir Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3	0.0
154 155 156 157 158 159 160 161 162 163 164	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated wir Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits	(Not		(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5	0.0
154 155 156 157 158 159 160 161 162 163 164	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated wir Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3	0.0
154 155 156 157 158 159 160 161 162 163 164	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Includion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5	0.0
154 155 156 157 158 159 160 161 162 163 164 165 166	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166)	0.0
154 155 156 157 158 159 160 161 162 163 164 165 166 167	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166)	0.0
154 155 156 157 158 159 160 161 162 163 164 165 166 167	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Includion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166)	
154 155 156 157 158 159 160 161 162 163 164 165 166 167	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166)	0.000
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154 155 156 157 158 159 160 161 162 163 164 165 166 167	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest Plant Carrying Charge without Depreciation, Return, nor Interest Plant Carrying Charge Calculation per 100 Basis Point inc	(Not (Not not not not not not not not not not n	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 - Line 37 + Line 53 + Line 54) (Line 168 - Line 88 - Line 169 (Line 168 - Line 88 - Line 127 - Line 149) / Line 169	0.000
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154 155 156 157 158 159 160 161 162 163 164 165 166 167 170 171 172 173 174 175 176 177 178	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ration Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest on Network Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC	(Not	Note O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 / Line 169) (Line 168 - Line 88) / Line 169 (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 (Line 173 + Line 174) (Line 24 - Line 37 + Line 53 + Line 54) (Line 175 / Line 176) (Line 175 / Line 176)	0.000 0.000 0.000
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154 155 156 157 158 160 161 162 163 164 165 166 167 170 171 172 173 174 175 177 178 177 178	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ration Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest on Network Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Revenue Requirement True-up amount	(Not	Note O) te N & O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 / Line 169) (Line 168 - Line 88) / Line 169 (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 (Line 173 + Line 174) (Line 24 - Line 37 + Line 53 + Line 54) (Line 175 / Line 176) (Line 175 - Line 88) / Line 176 (Line 175 - Line 88) / Line 176 (Line 167) Attachment 6	0.000 0.000 0.000
154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 177 178 177 178 179 180 181	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest on Network Credits Net Plant Carrying Charge without Depreciation, Return, nor Interest Carrying Charge without Depreciation, Return, nor Interest Carrying Charge Calculation per 100 Basis Point increase Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RO Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point in ROE without Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other tha	(Not	Note O) te N & O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 / Line 169) (Line 168 - Line 88) / Line 169 (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 (Line 158 - Line 156 - Line 157) Attachment 4 (Line 173 + Line 174) (Line 24 - Line 37 + Line 53 + Line 54) (Line 175 - Line 88) / Line 176 (Line 175 - Line 88) / Line 176 (Line 167) Attachment 6 Attachment 7	0.000 0.000 0.000
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154 155 156 157 158 159 160 161 162 163 164 165 166 167 171 172 173 174 175 177 178 179 180 181 182	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest on Network Credits Net Plant Carrying Charge without Depreciation, Return, nor Interest Carrying Charge without Depreciation, Return, nor Interest Carrying Charge Calculation per 100 Basis Point increase Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RO Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point increase in RO Net Plant Carrying Charge per 100 Basis Point in ROE without Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other tha	(Not	Note O) te N & O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 / Line 169) (Line 168 - Line 88) / Line 169 (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 (Line 158 - Line 156 - Line 157) Attachment 4 (Line 173 + Line 174) (Line 24 - Line 37 + Line 53 + Line 54) (Line 175 - Line 88) / Line 176 (Line 175 - Line 88) / Line 176 (Line 167) Attachment 6 Attachment 7	0.000 0.000 0.000
154 155 156 157 158 159 160 161 162 163 164 165 166 167 170 171 172 173 174 175 176 177 178	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ration Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest on Network Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other that Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement	(Not	Note O) te N & O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 / Line 169) (Line 168 - Line 88) / Line 169 (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 (Line 173 + Line 174) (Line 173 + Line 37 + Line 53 + Line 54) (Line 175 - Line 88) / Line 176 (Line 175 - Line 176) (Line 175 - Line 88) / Line 176 (Line 167) Attachment 6 Attachment 7 Attachment 5	0.000 0.000 0.000
154 155 156 157 158 160 161 162 163 164 165 166 167 170 171 172 173 174 175 177 178 177 178 179 180 181 182 183	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated wir Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest Plant Carrying Charge Calculation per 100 Basis Point increase Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point in ROE without Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other that Facility Credits under Section 30.9 of the PJM OATT Net Zonal Service Rate	(Not (Not (Not))) Income Taxes Income Tax	Note O) te N & O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 158) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 / Line 169) (Line 168 - Line 88 / Line 169) (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 (Line 173 + Line 174) (Line 175 / Line 176) (Line 175 - Line 88) / Line 176 (Line 175 - Line 88) / Line 176 (Line 167) Attachment 6 Attachment 7 Attachment 7 Attachment 5 (Line 179 + 180 + 181 + 182)	0.000 0.000 0.000
154 155 156 157 158 159 160 161 162 163 164 165 166 167 171 172 173 174 175 177 178 179 180 181 182	Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ration Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Interest on Network Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Transmission Plant, CWIP and Abandoned Plant Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other that Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement	(Not (Not (Not))) Income Taxes Income Tax	Note O) te N & O)	(Line 87) (Line 99) (Line 101) (Line 127) (Line 149) (Sum Lines 153 to 157) (Line 24) Attachment 5 (Line 159 - Line 160) (Line 161 / Line 159) (Line 162 * Line 163) Attachment 3 Attachment 5 (Line 164 - Line 165 + Line 166) (Line 168 / Line 169) (Line 168 - Line 88) / Line 169 (Line 168 - Line 88 - Line 127 - Line 149) / Line 169 (Line 173 + Line 174) (Line 173 + Line 37 + Line 53 + Line 54) (Line 175 - Line 88) / Line 176 (Line 175 - Line 176) (Line 175 - Line 88) / Line 176 (Line 167) Attachment 6 Attachment 7 Attachment 5	0.000 0.000 0.000 0.000

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 FERC Form 1 at 351.h.
- H CWIP can only be included if authorized by the Commission.
- 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.
- 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 166.
- 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 144).
- 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 144).
- 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 145 and will increase or decrease tax expense by the amount of the expense or benefit included on Line 145 multiplied by (1/1-T) (Line 147).

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year

Only

	•					
	Transmission	Plant	Labor	A&G Expense	Total	
	Related	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0	0		
Wages & Salary Allocator			0.0000%			
Net Plant Allocator		0.0000%				
Multi-Factor A&G Expense Allocator				0.0000%		
End of Year ADIT	0	0	0	0	0	
End of Previous Year ADIT (from Sheet 1A-ADIT)	0	0	0	0	0	
Average Beginning and End of Year ADIT	0	0	0	0	0	
ADIT – 282 (Subject to Proration)	0	0	0	0	0	From Acct. 282 (Subject to Proration) total, below
Total Accumulated Deferred Income Taxes					0	Appendix A, Line 49

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 112

0 < From Acct 283, below

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

A	В	С	D	E	F	G	Н
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p234	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year

Α	В	С	D	E	F	G	н
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
Α	В	С	D	E	F	G	Н
ADIT- 282 (Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
						Neiateu	วนวินาเดินเอก
						Nelateu	Justineauon
						Neiateu	Susuncation
						Neiateu	Susuncation
						Neiateu	Justinication
Subtotal - ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	Sustance
Subtotal - ADIT- 282 (Subject to Proration) Less FASB 109 Above if not separately removed	0	0	0	0	0	0	Sustance
	0	0	0	0	0	0	

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. ADIT Items related to A&G Expenses and not in Columns C & D are included in Column G
- 7. 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

ATTACHMENT H-10A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet- December 31 of the Current Year

Α	В	С	D	E	F	G	н
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p277	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

	Only					
	Transmission	Plant	Labor	A&G Expense	Total	
	Related	Related	Related	Related	ADIT	
ADIT- 282 (Not Subject to Proration)	0	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0	0		From Acct. 283 total, below
ADIT-190	0	0	0	0		From Acct. 190 total, below
Subtotal	0	0	0	0		
Wages & Salary Allocator			0.0000%			
Net Plant Allocator		0.0000%				
Multi-Factor A&G Expense Allocator				0.0000%		
End of Year ADIT	0	0	0	0	0	

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 112

0 < From Acct 283, below

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

A	В	С	D	E	F	G	Н
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p234	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

A	В	С	D	E	F	G	Н
ADIT- 282 (Not Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	0	
Α	В	С	D	E	F	G	Н
ADIT- 282 (Subject to Proration)	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Less FA3D 100 Above il flot separately removed							

Instructions for Account 282:

- 1. ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 3. ADIT items related only to Transmission are directly assigned to Column D
- 4. ADIT items related to Plant and not in Columns C & D are included in Column E
- 5. ADIT items related to labor and not in Columns C & D are included in Column F
- 6. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 7. 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

ATTACHMENT H-10A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

Α	В	С	D	E	F	G	н
ADIT- 283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Subtotal - p277	0	0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	0	0	0	0	0	0	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 6. 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

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

Allocated

Page 263

		rage 203		Allocateu	
Othe	er Taxes	Col (i)	Allocator	Amount	
	Plant Related				
1	Real Estate	0			Attachment 5
2	Total Plant Related	0	N/A	0	- Attachment 5
	Labor Related		Wages & Salary Allocator		
3	FICA				
4	Federal Unemployment Tax				
5	New Jersey Unemployment Tax				
6	New Jersey Workforce Development				
7					=
8	Total Labor Related	0	0.0000%	0	
0	Other Included		Net Plant Allocator		
9 10					
11					
12					
13	Total Other Included	0	0.0000%	0	-
14	Total Included (Lines 2 + 8 + 13)	0		0	= =
	Currently Excluded				
15	Corporate Business Tax				
16	TEFA				
17	Use & Sales Tax				
18	Local Franchise Tax				
19	PA Corporate Income Tax				
20	Municipal Utility				
21	Public Utility Fund				
22	Subtotal, Excluded	0			
23	Total, Included and Excluded (Line 14 + Line 22)	0			
24	Total Other Taxes from p114.14.g - Actual				
25	Difference (Line 23 - Line 24)	-			

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.

ATTACHMENT H-10A

Attachment 3 - Revenue Credit Workpaper

	Accounts 450 & 451		Page #'s & Instructions
1	Late Payment Penalties Allocated to Transmission		Company Records
	Account 454 - Rent from Electric Property		
2	Rent from Electric Property - Transmission Related (Note 2)		Company Records
3	Account 456 - Other Electric Revenues Transmission for Others		
3			Company Records
4 5	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is		Company Records
-	not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		Company Records
6	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner		Company Records
7	Professional Services (Note 2)		Company Records
8	Revenues from Directly Assigned Transmission Facility Charges (Note 1)		Company Records
9	Rent or Attachment Fees associated with Transmission Facilities (Note 2)		Company Records
			_
10	Gross Revenue Credits (Sum Lines 1-	-9) -	_
11	Less line 18 - line 18		_
12	Total Revenue Credits line 10 + line	11 -	=
13	Revenues associated with lines 2, 7, and 9 (Note 2)	-	
14	Income Taxes associated with revenues in line 13	-	
15	One half margin (line 13 - line 14)/2	-	
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	-	
18	Line 13 less line 17	-	

- 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).

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

Α	100 Basis Point increase in ROE and Income Taxes	Line 27 + Line 50 from below	0
_			

А	100 Basis Point increase in ROE and income Taxes		Line 27 + Line 50 from below	U
В	100 Basis Point increase in ROE			1.00%
	Calculation			
Ketuili	Calculation		Appendix A Line or Source	
			Reference	
1	Rate Base		(Line 48 + Line 64)	0
2	Long Term Interest		p117.62.c through 67.c	0
3	Preferred Dividends	enter positive	p118.29.d	0
	Common Stock			
4	Proprietary Capital		Attachment 5	0
5	Less: Accumulated Other Comprehensive Income Account 219		p112.15.c	0
6	Less: Preferred Stock		(Line 114)	0
7	Less: Account 216.1		Attachment 5	0
8	Common Stock		(Line 104 - 105 - 106 - 107)	0
	Capitalization			
9	Long Term Debt		Attachment 5	0
10	Less: Loss on Reacquired Debt		Attachment 5	0
11	Plus: Gain on Reacquired Debt		Attachment 5	0
12	Less: ADIT associated with Gain or Loss		Attachment 5	0
13	Total Long Term Debt		(Line 109 - 110 + 111 - 112)	0
14	Preferred Stock		Attachment 5	0
15	Common Stock		(Line 108)	0
16	Total Capitalization		(Sum Lines 113 to 115)	0
17	Debt %	Total Long Term Debt	(Line 109 / (Line 109 + 114 + 115))	0.0%
18	Preferred %	Preferred Stock	(Line 114 / (Line 109 + 114 + 115))	0.0%
19	Common %	Common Stock	(Line 115 / (Line 109 + 114 + 115))	0.0%
20	Debt Cost	Total Long Term Debt	(Line 102 / Line 113)	0.0000
21	Preferred Cost	Preferred Stock	(Line 103 / Line 114)	0.0000
22	Common Cost	Common Stock	(Line 122 + 100 basis points)	0.1140
		Total Long Term Debt		
23	Weighted Cost of Debt	(WCLTD)	(Line 117 * Line 120)	0.0000
24	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	0.0000
25	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	0.0000
26	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	0.0000
27	Investment Return = Rate Base * Rate of Return		(Line 65 * Line 126)	0
Compo	site Income Taxes			
	Income Tax Rates			
28	FIT=Federal Income Tax Rate			0.00%
29	SIT=State Income Tax Rate or Composite			0.00%
30	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
31	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.00%
32	CIT = T / (1-T)			0.00%
33	1 / (1-T)			100.00%
	• •			
	ITC Adjustment			

iliposite il	ncome Taxes			
In	ncome Tax Rates			
	FIT=Federal Income Tax Rate			0.00
	SIT=State Income Tax Rate or Composite			0.00
	p = percent of federal income tax deductible for state purpose	es	Per State Tax Code	0.00
	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00
	CIT = T / (1-T)			0.00
	1 / (1-T)			100.00
IT	C Adjustment			
	Amortized Investment Tax Credit		Attachment 5	
	1/(1-T)		1 / (1 - Line 131)	100.00
	Net Plant Allocation Factor		(Line 18)	0.0000
	ITC Adjustment Allocated to Transmission		(Line 133 * Line 134 * Line 135)	
s	tate and Local Tax Credits			
	State and Local Tax Credits		Attachment 5	
	1/(1-T)		1 / (1 - Line 131)	100.00
	State and Local Tax Credit Adjustment		(Line 137 * Line 138)	
D	eficient/Excess Deferred Taxes Amortization			
	Amortized Deficient Deferred Taxes (Account 410.1)		(Line 140)	
	Amortized Excess Deferred Taxes (Account 411.1)		(Line 141)	
	Total		(Line 140 + Line 141)	
	1 / (1-T)		1 / (1 - Line 131)	100.00
	Deficient/Excess Deferred Taxes Allocated to Transmissi	on	(Line 142 * Line 143)	
Α	FUDC Equity Permanent Difference			
	Tax Effect of AFUDC Equity Permanent Difference		(Line 145)	
	1 / (1-T)		1 / (1 - Line 131)	100.00
	AFUDC Equity Permanent Difference Tax Adjustment		(Line 145 * Line 146)	
lr	ncome Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		
т.	otal Income Taxes		(Lines 37 + 40 + 45 + 48 + 49)	

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support

Electric / Non-electric Cost Support				Previous Year	Previous Year Current Year															
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Page #'s &	1 1 100																
Line #s	Descriptions	Notes	Instructions	Form 1 Dec	Jan	Feh	Mar	Δnr	May .	Jun	Jul	Aug		Sep	Oct	Nov		Form 1 Dec	Average	
LIIIC #II	Plant Allocation Factors	110103	modudiono	1 Oliii 1 Deo	Juli	100	III I	ДРІ	inay	oun	oui	Aug		оср	001	1404		TOTAL TECO	Aveluge	
	a Total Electric Plant in Service	(Note B)	p207.104.g																	
	b Asset Retirement Cost for Transmission Plant	(Note B)	p207.57.g																	
	c Asset Retirement Cost for Other Production	(Note B)	p207.44.g																	
	d Asset Retirement Cost for Distribution Plant	(Note B)	p207.74.g																	
	e Asset Retirement Cost for General Plant	(Note B)	p207.98.g																	
6	Total Electric Plant in Service (Less: Asset Retirement Costs)	,	(a - b - c - d - e)	-	-	-	-	-	-	-	-		-	-	-		-	-	-	
7	Common Plant in Service - Electric	(Note B)	p356																-	
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29.c																-	
10	Accumulated Intangible Amortization	(Note B)	p200.21.c																-	
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356																-	
12	Accumulated Common Amortization - Electric	(Note B)	p356																-	
	Plant In Service																			
	f Total Transmission Plant in Service	(Note B)	p207.58.g																	
	g Asset Retirement Cost for Transmission Plant	(Note B)	p207.57.g																	
24	Transmission Plant in Service (Less: Asset Retirement Costs)		(f-g)	-	-	-	-	-	-	-	-		-	-	-		-	-	-	
	h Total General Plant in Service	(Note B)	p207.99.g																	
	i Asset Retirement Cost for General Plant	(Note B)	p207.98.g																	
25	General Plant in Service (Less: Asset Retirement Costs)	(11.4.5)	(h – i)	-	-	-	-	-	-	-	-		-	-	-		-	-	-	
26	Intangible - Electric	(Note B)	p205.5.g																-	
27	Common Plant in Service - Electric	(Note B)	p356																-	
29 30	General Plant Account 397 Communications Common Plant Account 397 Communications	(Note B)	p207.94.g p356																-	
34		(Note B)																	-	
34	Account No. 397 Directly Assigned to Transmission Accumulated Depreciation	(Note B)	Company Records																-	
37	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c																_	
38	Accumulated General Depreciation	(Note B & J)	p219.28.b																-	
39	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356																- -	
40	Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Company Records																-	
46	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records																- -	
70	Add. Doprod. Addl. dar Dirodly Addignod to Hallalliadidi	(ואטנט בו טוטויו)	Company Necolus																<u>-</u>	

Wages & Salary

			Page #'s &	
Line #s	Descriptions	Notes	Instructions	End of Year
2	Total Wage Expense	(Note O)	p354.28.b	
3	Total A&G Wages Expense	(Note O)	p354.27.b	
1	Transmission Wages	(Note O)	p354.21.b	

Transmission / Non-transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Beg of Year	End of Year	Average Balance
	Plant Held for Future Use (Including Land)	(Note C & Q)	p214.47.d			-
55	Transmission Only					-

Prepayments

			Page #'s &		Electric	Electric End of		Wage & Salary		
Line #s	Descriptions	Notes	Instructions	Previous Year	Beginning Year	Year Balance	Average Balance	Allocator	To Line 56	
	Prepayments									
56	Prepayments	(Note A & Q)	p111.57.c				-	0.000%		-

Materials and Supplies

			Page #'s &	Beginning Year		
Line #s	Descriptions	Notes	Instructions	Balance	End of Year Balance	Average Balance
	Materials and Supplies					
57 60	Undistributed Stores Exp Transmission Materials & Supplies	(Note Q) (Note Q)	p227.16.b,c p227.5.b,c (footnote) & p227.8.b,c			-

Outstanding Network Credits Cost Support

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

O&M Exp	seznes					
·		Natas	Page #'s & Instructions		End of Year	
66	Descriptions Transmission O&M	Notes (Note O)	p321.112.b		End of fear	
67	Transmission of Electricity by Others 565	(Note O)	p321.96.b			
	a Distribution Expenses	(Note O)	p322.156.b			
	b Customer Accounts Expenses c Customer Service and Information Expenses	(Note O) (Note O)	p322.164.b p322.171.b			
	d Sales Expenses	(Note O)	p323.178.b			
20	Total Distribution O&M		(a+b+c+d)			-
Property	Insurance Expenses					
	Descriptions	Notes	Page #'s & Instructions		End of Year	·
72	Property Insurance Account 924	(Note O)	p323.185			
Adiustme	ents to A & G Expense					
		Notes	Page #'s &	End of Year		
69	Descriptions Total A&G Expenses	Notes (Note O)	p323.197.b	End of Year		
70 71	Actual PBOP expense Actual PBOP expense	(Note J) (Note O)	Company Records Company Records			
Regulato	ry Expense Related to Transmission Cost Support					
	•		Page #'s &			
Line #s	Descriptions	Notes	Instructions	End of Year		
l	Allocated General & Common Expenses					
73	Regulatory Commission Exp Account 928	(Note E & O)	p323.189.b			
	Directly Assigned A&G					
79	Transmission Regulatory Commission Exp Account 928	(Note G & O)	p350			
General	& Common Expenses					
	Descriptions	Notes	Page #'s & Instructions		End of Year	
75	EPRI Dues	(Note D & O)				
	2.11.2000	(11010 2 4 0)	post 500			
Safety R	elated Advertising Cost Support	<u>.</u>			<u>.</u>	
Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Safety Related	Non-safety Related
	Directly Assigned A&G					
83	General Advertising Exp Account 930.1	(Note F & O)	p323.191.b			-
Educatio	n and Out Reach Cost Support					
	Descriptions	Notes	Page #'s & Instructions	End of Year	Education & Outreach	Other
	Directly Assigned A&G					
80	General Advertising Exp Account 930.1	(Note K & O)	p323.191.b			-
	<u> </u>					
Deprecia	tion Expense					
Line #s	Descriptions	Notes	Page #'s & Instructions		End of Year	
						

Depreciation Expense									
8	Depreciation-Transmission	(Note J & O) p336.7.f							
0	Depreciation-General & Common	(Note J & O) p336.10.f & .11.f							
1	Depreciation-General Expense Associated with Acct. 397	(Note J & O) Company Records							
3	Depreciation-Intangible	(Note A & O) p336.1.d&e							
7	Transmission Depreciation Expense for Acct. 397	(Note J & O) Company Records							

Direct Assignment of Transmission Real Estate Taxes

			Page #'s &		Transmission	Non-
Line #s	Descriptions	Notes	Instructions	End of Year	Related	Transmission
100	Real Estate Taxes – Directly Assigned to Transmission		p263.36.i			-

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

Return \ Capitalization

Line #s	Descriptions	Notes	Page #'s & Instructions	20XX End of Year	20XX End of Year	Average
104	Proprietary Capital	(Note P)	p112.16.c,d			
		, ,				-
105	Accumulated Other Comprehensive Income Account 219	(Note P)	p112.15.c,d			-
107	Account 216.1	(Note P)	p119.53.c,d			-
109	Long Term Debt	(Note P)	p112.18.c,d thru 21.c,d			-
110	Loss on Reacquired Debt	(Note P)	p111.81.c,d			-
111	Gain on Reacquired Debt	(Note P)	p113.61.c,d			-
112	ADIT associated with Gain or Loss on Reacquired Debt	(Note P)	p277.3.k (footnote)			-
114	Preferred Stock	(Note P)	p112.3.c,d			-

MultiState Workpaper

	Page #'s &			
Line #s Descriptions Notes	Instructions	State 1	State 2	State 3
Income Tay Pates				

NJ
129 SIT=State Income Tax Rate or (Note I)

Amortized Investment Tax Credit

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	
133	Amortized Investment Tax Credit	(Note O)	p266.8.f (footnote), enter negative		

State and Local Tax Credits

			Page #'s &			Transmission
Line #s	Descriptions	Notes	Instructions	End of Year	Allocators	Related
	State and Local Tax Credits					
	Labor-related	(Note O)	Tax Return, enter negative		0.00% 0.00%	-
	Plant-related	(Note O)	Tax Return, enter negative		0.00%	•
	Transmission-related	(Note O)	Tax Return, enter negative		100.00%	<u>-</u>
137	Total					-

Excluded Transmission Facilities

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

Interest on Outstanding Network Credits Cost Support

		Page #'s &	
Line #s	Descriptions	Notes Instructions	End of Year
400	laterates Natural Octobb		
166	Interest on Network Credits	(Note N & O)	

Facility Credits under Section 30.9 of the PJM OATT

Tability Stoute direct Society Store of the Control	Page #'s &	
Line #s Descriptions	Notes Instructions	End of Year
Revenue Requirement 182 Facility Credits under Section 30.9 of the PJM OATT		

PJM Load Cost Support

Line #s Descriptions	Page #'s & Notes Instructions	1 CP Peak
Network Zonal Service Rate 184 1 CP Peak	(Note L) PJM Data	

Abandoned Transmission Projects

Line #s	Descriptions	Notes	Page #'s & Instructions	Project X	Project Y	Project Z
ı	 a Beginning Balance of Unamortized Transmission Projects b Amortization Period (Months) c Monthly Amortization 		Per FERC Order Per FERC Order (a / b)		<u> </u>	<u> </u>
89	d Months in Year to be Amortized e Amortization in Rate Year	(Note R)	(c * d)	:	<u> </u>	<u>-</u>
	f Beginning of Year Balance of Unamortized Transmission Plant g End of Year Balance of Unamortized Transmission Plant				<u> </u>	<u>:</u>
54	h Average Balance of Unamortized Abandoned Transmission Plant	(Note R)	(f + g)/2	<u>=</u>	<u> </u>	<u> </u>

Unfunded Reserves

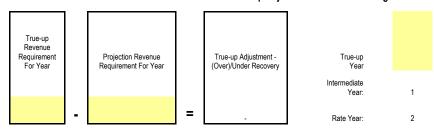
Line #s	List of all reserves:	<u>BOY Balance</u>	EOY Balance	<u>Average Balance</u>	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by the transmission formula customers	Allocation	Amount Allocated
	(a)	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	(e)	(f)	(g)	(h)	(i) = (d x e x f x g x h)
				<u>0</u>					0
				Ö					0
				0					0
62	Total	0	0	0					0
02	lotal	U	U	U					U
	Notes:								

The Formula Rate shall in include a credit to rate base for all unfunded reserves (funds collected from customer that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). The allocator in Col. (h) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

Unfunded Reserve amounts in Col. (b) and (c) are to be entered as a negative.

ATTACHMENT H-10A

Attachment 6-True-up Adjustment for Network Integration Transmission Service - December 31, 20XX



Month	(Refunds)/Surcharges	Cumulative (Refunds)/Surcharges - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate	Calculated Interest	Amortization	Cumulative (Refunds)/Surcharges and Interest - End of Month
<u>Calculation</u> <u>of Interest</u> True-Up Year								
1/1/1900	-	-	-	-	0.000%	-		-
2/1/1900	-	-	-	-	0.000%	-		-
3/1/1900	-	-	-	-	0.000%	-		-
4/1/1900	-	-	-	-	0.000%	-		-
5/1/1900	-	-	-	-	0.000%	-		-
6/1/1900	-	-	-	-	0.000%	-		-
7/1/1900	-	-	-	-	0.000%	-		-
8/1/1900	-	-	-	-	0.000%	-		-
9/1/1900	-	-	-	-	0.000%	-		-
10/1/1900	-	-	-	-	0.000%	-		-
11/1/1900	-	-	-	-	0.000%	-		-
12/1/1900	-	-	-	-	0.000%	-		-
Intermediate Year								
1/1/1901	-	-	-	-	0.000%	-		-
2/1/1901	-	-	-	-	0.000%	-		-
3/1/1901	-	-	-	-	0.000%	-		-
4/1/1901	-	-		-	0.000%	-		-
5/1/1901	-	-	-	-	0.000%	-		-
6/1/1901	-	-	-	-	0.000%	-		-
7/1/1901	-	-	-	-	0.000%	-		-
8/1/1901	-	-	-	-	0.000%	-		-
9/1/1901	-	-	-	-	0.000%	-		-
10/1/1901	-	-	-	-	0.000%	-		-
11/1/1901	-	-	-	-	0.000%	-		-
12/1/1901	-	-	-	-	0.000%	-		-
(Over)/Under Recov	ery Plus Interest Amortized and Rec	covered Over 12 Months						
Rate Year								
1/1/1902	-	-	-	-	0.000%	-	-	-
2/1/1902	-	-	-	-	0.000%	-	-	-
3/1/1902	-	-	-	-	0.000%	-	-	
4/1/1902	-	-		-	0.000%	-	-	-
5/1/1902	-	-	-	-	0.000%	-	-	-
6/1/1902	-	-	-	-	0.000%	-	-	-
7/1/1902	-	•	-	-	0.000%	-	-	-
8/1/1902	-	-	-	-	0.000%	-	-	-
9/1/1902	-		-	-	0.000%	-	-	-
10/1/1902	-	-	-	-	0.000%	-	-	-
11/1/1902	-	-	-	-	0.000%	-	-	-
12/1/1902	-	-	-	-	0.000%	-	-	-

True-Up Adjustment with Interest

Less (Over)/Under Recovery

Total Interest

Note 1: The revenue requirements based on actual and projected costs included for the previous calendar year excludes true-up adjustment and is sourced from the Net Zonal Revenue Requirement line on Appendix A.

Note 2: The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at https://www.ferc.gov/interest-calculation-rates-and-methodology. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 3: An over or under collection of a will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

This section is used to input and compute the interest rates to be applied to each year's revenue requirement true-ups.

Applicable F	FERC Interest Rate (Note A):	
1	1/1/1900	
2	2/1/1900	
3	3/1/1900	
4	4/1/1900	
5	5/1/1900	
6	6/1/1900	
7	7/1/1900	
8	8/1/1900	
9	9/1/1900	
10	10/1/1900	
11	11/1/1900	
12	12/1/1900	
13	1/1/1901	
14	2/1/1901	
15	3/1/1901	
16	4/1/1901	
17	5/1/1901	
18	6/1/1901	
19	7/1/1901	
20	8/1/1901	
21	9/1/1901	
22	10/1/1901	
23	11/1/1901	
24	12/1/1901	

25 Average Monthly Rate - Lines 13- 24

Note A - Lines 1-24 are the FERC interest rates under section 35.19a of the regulations for the period shown, as posted at https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp.

0.000%

ATTACHMENT H-10A

Attachment 6A - Project Specific Estimate and Reconciliation Worksheet

		Es	stimated Additions - 20X	х							Estimated Addit	tions - 20XX			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Other Projects PIS (monthly additions)	Project A	Project B	Project C	Project D	Project E	Project F			Other Projects PIS	Project A	Project B	Project C	Project D	Project E	Projec
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)				(in service)	(in service)	(in service)	(in service)	(in service)	(in ser
								Dec-XX		-	-	-	-	-	
								Jan	-	-	-	-	-	-	
								Feb	_	-	-	-	-	-	
								Mar	-	-	-	-	-	-	
								Apr	_	-	_	-	_	_	
								May	-	-	_	_	_	-	
								Jun	_	-	_	_	_	_	
								Jul	_	_	_	_	_	_	
								Aug		_	_	_	_	-	
								Sep		-				-	
									-	-	-	-	-	-	
								Oct	-	-	-	-	-	-	
								Nov	-	-	-	-	-	-	
								Dec	-	-	-	-	-	-	
-	-	-	-	-	-			Total	-	-	-	-	-	-	
								Average 13 Month Balance							
								Balance	-	-	-	-	-	-	
								Average 13 Month in service							
								SCIVICE				-			
								13 Month Average CWIP to Appendix A, line 45							
								line 45							

	E	stimated Transmission E	Enhancement Charges (Before True-Up) - 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
_						

			Actual Additions - 20XX	(T	_			Actual Addition	ons - 20XX			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Other Projects PIS (monthly additions)	Project A	Project B	Project C	Project D	Project E	Project F			Other Projects PIS	Project A	Project B	Project C	Project D	Project E	Project
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)				(in service)	(in service)	(in service)	(in service)	(in service)	(in servi
								Dec-XX	-	-	-	-	-	-	
								Jan	-	-	-	-	-	-	
								Feb	-	-	-	-	-	-	
								Mar	-	-	-	-		-	
								Apr	-	-	_	-	-	-	
								May	_	-	_	_	_	-	
								Jun	-	-	_	_	_	-	
								Jul	_	_	_	-	_	-	
								Aug	_	_	_	_	_	_	
								Sep	_	_	_	_	_	_	
								Oct		_	_	_	_		
								Nov				-			
									-	-	-	-	-	-	
								Dec	-	-	-	-	-	-	
-	-	-	-	-	-	-	<u>. </u>	Total	-	-	-	-	-	•	
								Average 13 Month Balance							
								Dalatice	•	-	-	-	-	-	
								Average 13 Month in service		_	_	_	_	-	
								13 Month Average CWIP to Appendix A, line 45							

		Actual Transm	ission Enhancement Ch	narges - 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F

		Reconciliat	tion by Project (without	interest)		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

		Interest on Transmis	sion Enhancement Cha	rge Reconciliation		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
_						

		True-up b	y Project (with interest)	– 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

		Estimated Transmission	n Enhancement Charge	s (After True-up) - 20XX		
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
_						

Exhibit 4 (Subpart B)

CLEAN TARIFF

(Reflects Order No. 864 revisions and Commission-Approved Revisions in ER21-2450)

Effective Date: August 1, 2021

ATTACHMENT H-10A

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if if not a CIAC			
		Formula Line		
3	Α	171	Net Plant Carrying Charge without Depreciation	0.00%
4	В	178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.00%
5	С		Line B less Line A	0.00%
6	FCR if a CIAC			
7	D	172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.00%
			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.	
8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 10.65%,	
			which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.	
9			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			Project A			Project B	
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" 12 Useful life of the project	Schedule 12 Life	(Yes or No) (Yes or						
 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed increase in ROE 	CIAC Increased ROE (Basis Points)	No)						
15 From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	10.40% ROE		0.00%			0.00%		
16 Line 14 plus (line 5 times line 15)/100	FCR for This Project		0.00%			0.00%		
17 Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance	Investment							
18 Line 17 divided by line 12 19 Months in service for depreciation expense from Attachment 6	Annual Depreciation or Amort Exp		0			0		
20 Year placed in Service (0 if CWIP)								
20 Fedi placed in Cervice (Ciri Ovviii)		Invest		Depreciation or			Depreciation or	
21		Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 41 42 43 43 44 45 46	At Allowed ROE With Increased ROE At Allowed ROE	2006 2006 2007 2007 2008 2009 2009 2010 2011 2011 2012 2012 2013 2013 2014 2014 2015 2016 2016 2016 2017 2017 2017						
48 49 50 51 52 53	At Allowed ROE With Increased ROE At Allowed ROE With Increased ROE At Allowed ROE With Increased ROE	2019 2019 2020 2020 2021	-	-				

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if if not a CIAC			
		Formula Line		
3	A	171	Net Plant Carrying Charge without Depreciation	0.00%
4	В	178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.00%
5	С		Line B less Line A	0.00%
6	FCR if a CIAC			
7	D	172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.00%
			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.	
8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 10.65%,	
			which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.	
9			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			Project C			Project D	
"Yes" if a project under PJM OATT Schedule 12, otherwise "No" 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" 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 Line 14 plus (line 5 times line 15)/100 Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance Line 17 divided by line 12 Months in service for depreciation expense from Attachment 6	Schedule 12 Life CIAC Increased ROE (Basis Points) 10.40% ROE FCR for This Project Investment Annual Depreciation or Amort Exp	(Yes or No) (Yes or No)	0.00% 0.00% 0	rigidit		0.00% 0.00% 0	. reject 0	
20 Year placed in Service (0 if CWIP)								
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 42 43 44 45 46 47 48 49 50 50 51	At Allowed ROE With Increased ROE At Allowed ROE	2006 2006 2007 2007 2008 2009 2010 2010 2011 2011 2012 2012 2013 2013						
52	At Allowed ROE	2021	-	-	-	-	-	
53	With Increased ROE	2021	-	-	-	-	-	

Attachment 7 - Transmission Enhancement Charges Worksheet (TEC)

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if if not a CIAC	Formula Line		
3	Α	171	Net Plant Carrying Charge without Depreciation	0.00%
4	В	178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.00%
5	C		Line B less Line A	0.00%
6	FCR if a CIAC			
7	D	172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.00%
			The FCR resulting from Formula in a given year is used for that year only.	
8			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 10.65%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.	
9			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.	

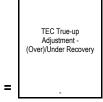
						s to be amortized in year plus						
10	Details			Project E			Project F					
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" 12 Useful life of the project	Schedule 12 Life	(Yes or No)										
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed increase in ROE	CIAC Increased ROE (Basis Points)	(Yes or No)										
15 From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	10.40% ROE		0.00%			0.00%						
16 Line 14 plus (line 5 times line 15)/100	FCR for This Project		0.00%			0.00%						
17 Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance	Investment											
18 Line 17 divided by line 12	Annual Depreciation or Amort Exp		0			0						
19 Months in service for depreciation expense from Attachment 6												
20 Year placed in Service (0 if CWIP)												
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Total	Incentive Charge	d Revenue Credit	Increased ROE
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	At Allowed ROE With Increased ROE At Allowed ROE	2006 2006 2007 2007 2007 2008 2009 2009 2010 2011 2011 2011 2012 2012							9		\$	
		2021	-	-	-		-	-	\$	-	\$	
53	With Increased ROE	2021	-	-	-			-	\$	- \$	-	\$ -

ATTACHMENT H-10A

Attachment 7A - True-up Adjustment for Transmission Enhancement Charges (TECs) (PJM OATT Schedule 12) - December 31, 20XX









		Cumulative	Base for Quarterly	Base for	Monthly			Cumulative (Refunds)/Surcharges
Month	(Refunds)/Surcharges	(Refunds)/Surcharges - Beginning of Month (Without Interest)	Compound Interest	Monthly Interest	Interest Rate	Calculated Interest	Amortization	(Refunds)/Surcharges and Interest - End of Month
<u>Calculation</u> <u>of Interest</u> True-Up								
Year 1/1/1900	_	_	_	_	0.000%	_		
2/1/1900	-	-	-	-	0.000%	-		- -
3/1/1900	-	-	-	-	0.000%	-		-
4/1/1900	-	-	-	-	0.000%	-		-
5/1/1900	-	-	-	-	0.000%	-		-
6/1/1900	-	-	-	-	0.000%	-		-
7/1/1900	-	-	-	-	0.000%	-		-
8/1/1900	-	-	-	-	0.000%	-		-
9/1/1900	-	-	-	-	0.000%	-		-
10/1/1900	-	-	-	-	0.000%	-		
11/1/1900	-	-	-	-	0.000%	-		-
12/1/1900	-	-	-	-	0.000%	-		-
Intermediate Year								
1/1/1901		-	-	-	0.000%	-		-
2/1/1901	-	-	-	-	0.000%	-		-
3/1/1901	-	-	-	-	0.000%	-		-
4/1/1901	-	-	-	-	0.000%	-		-
5/1/1901	-	-	-	-	0.000%	-		-
6/1/1901	-	-	-	-	0.000%	-		-
7/1/1901	-	-	-	-	0.000%	-		-
8/1/1901	-	-	-	-	0.000%	-		-
9/1/1901	-	-	-	-	0.000%	-		-
10/1/1901	-	-	-	-	0.000%	-		-
11/1/1901	-	-	-	-	0.000%	-		-
12/1/1901	-	-	-	-	0.000%	-		-
(Over)/Under Recov	very Plus Interest Amortized and	Recovered Over 12						
Rate Year								
1/1/1902	-	-	-	-	0.000%	-	-	-
2/1/1902	-	-	-	-	0.000%	-	-	-
3/1/1902	-	-	-	-	0.000%	-	-	-
4/1/1902	-	-	-	-	0.000%	-	-	-
5/1/1902	-	-	-	-	0.000%	-	-	-
6/1/1902	-	-	-	-	0.000%	-	-	-
7/1/1902	-	-	-	-	0.000%	-	-	-
8/1/1902	-	-	-	-	0.000%	-	-	-
9/1/1902	-	-	-	-	0.000%	-	-	-
10/1/1902	-	-	-	-	0.000%	-	-	-
11/1/1902	-	-	-	-	0.000%	-	-	-
12/1/1902	-	-	-	-	0.000%	-	-	- ,

TEC True-Up Adjustment with Interest Less TEC (Over)/Under Recovery Total Interest

Note 1: The revenue requirements based on actual and projected costs included for the previous calendar year for PJM OATT Schedule 12 Transmission Enhancement Charges (Attachment 7).

Note 2: The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at https://www.ferc.gov/interest-calculation-rates-and-methodology. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 3: An over or under collection of a TEC will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

This section lists the interest rates to be applied to each year's revenue requirement true-ups from Attachment 6.

Applicab	ole FERC Interest Rate (Note A):	
1	1/1/1900	0.000%
2	2/1/1900	0.000%
3	3/1/1900	0.000%
4	4/1/1900	0.000%
5	5/1/1900	0.000%
6	6/1/1900	0.000%
7	7/1/1900	0.000%
8	8/1/1900	0.000%
9	9/1/1900	0.000%
10	10/1/1900	0.000%
11	11/1/1900	0.000%
12	12/1/1900	0.000%
13	1/1/1901	0.000%
14	2/1/1901	0.000%
15	3/1/1901	0.000%
16	4/1/1901	0.000%
17	5/1/1901	0.000%
18	6/1/1901	0.000%
19	7/1/1901	0.000%
20	8/1/1901	0.000%
21	9/1/1901	0.000%
22	10/1/1901	0.000%
23	11/1/1901	0.000%
24	12/1/1901	0.000%
25	Average Monthly Rate - Lines 13-24	0.000%
Note A - Line	es 1-24 are the FERC interest rates under section 35 osted at https://www.ferc.gov/enforcement/acct-matts	.19a of the regulations for the period
onown, as p	Sold at https://www.fore.gov/enforcement/acct-matt	

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

FERC	Account	Depreciation
<u>Account</u>	<u>Description</u>	<u>Rate</u>
Transmission		
350.30	Sidewalks and Curbs	1.12%
352.00	Structures and Improvements	1.44%
353.00	Station Equipment	2.24%
354.00	Towers and Fixtures	1.27%
355.00	Poles and Fixtures	1.47%
356.00	Overhead Conductors and Devices	2.11%
357.00	Underground Conduit	1.07%
358.00	Underground Conductors and Devices	2.54%
359.00	Roads and Trails	0.57%
Intangible, General an	d Common	
303.00	Intangible Plant	Various
390.00	•	1.40%
390.00	Structures and Improvements	Various
	Leasehold – Improvements	
390.30	Improvements Other than Park Plaza	1.40%
391.10	Office Furniture	5.00%
391.20	Office Equipment	25.00%
391.30	Office Computer Equipment	14.29%
391.33	Office Personal Computers	33.33%
392.11	Transportation Equipment 13K lb and below	Various
392.20	Transportation Equipment over 13K lb	Various
393.00	Store Equipment	14.29%
394.00	Tools, Shop, and Garage Equipment	14.29%
395.00	Laboratory Equipment	20.00%
396.00	Power Operated Equipment	Various
397.00	Communications Equipment	10.00%
398.00	Miscellaneous Equipment	14.29%

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

					D=(C*Tax						L=(K*Tax			
Excess DIT:			A B	С	Gross-up rate)	E=(C+D)	FG	H	l J	K=(I+J)	Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line Year No.	Description: Vin	ntage:	Beginning of th Excess ADIT Regula Protected Unprotected Original Original Account Account 282 190/282/283		Income Tax Gross-Up	Total Account 254	Amortization Period Protected Unprotected	FERC Account No.	Amount Amortized Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	End of the Excess DIT Account 254	Excess DIT with Gross-Up
1	Protected			0	0	0		411.1		0	0	0	0	0
2	Unprotected Rate Base			0	0	0		411.1		0	0	0	0	0
3	Unprotected Non-Rate Base			0	0	0		411.1		0	0	0	0	0
				0	0	0				0	0	0	0	0
4 Deficient DIT:	Total Excess DIT:	=	0 0	0	0	0		=	0 0	0	0	0	0	0
Delicient Dil.														
Denoient Dil.			Beginning of th Deficient ADIT Regu	latory Asset			Amortization Period		Amount Amortized				End of the	e Year Balance
Line Year	Description: Vin	ntage:	Beginning of the Deficient ADIT Regular Protected Unprotected Original Account Account 282 190/282/283	latory Asset Total Deficient Deferred Taxes Account 182.3	Income Tax Gross-Up	Total Account 182.3	Amortization Period Protected Unprotected	FERC Account No.	Amount Amortized Protected Unprotected	Total Amortization	Income Tax Gross-Up	Total Amortization with Gross-up	End of the Deficient DIT Account 182.3	e Year Balance Deficient DIT with Gross-Up Account 182.3
Line Year No.	Description: Vin	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes				Account				Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No.		ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No.	Protected Unprotected	Amortization		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No. 5	Protected	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No.	Protected Unprotected	Amortization 0		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up
Line Year No. 5	Protected Unprotected Rate Base	ntage:	Protected Unprotected Original Original Account	Total Deficient Deferred Taxes Account 182.3				Account No. 410.1 410.1	Protected Unprotected 0 0 0 0	Amortization 0 0		Amortization	Deficient DIT Account	Deficient DIT with Gross-Up

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	40.85%	28.11%
Composite federal/state tax gross-up factor	1.69062	1.39101

(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.

... ...

Protected and Unprotected Excess Deferred Income Taxes Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	<u>Col.2</u>	Col.3	<u>Col.4</u>	<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col. 14	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col. 20	<u>Col.21</u> Col 14 + Col. 20
										Pro	otected					Unpro	otected			
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	Deferred Income	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: F	- ederal																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdiction: N	NJ Offset																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					Inprotected N	Protected ted Rate Base on-Rate Base Deficient) DIT:	0	0	0	0	0	0	0	0 0 0	0 0 0	0 0	0 0	0 0	0 0	0 0 0

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Protected and Unprotected Excess Deferred Income Taxes Attachment 9.a - ADIT Remeasurement

<u>Col.1</u>	Col.2	Col.3	<u>Col.4</u>	<u>Col.5</u>	<u>Col.6</u>	<u>Col.7</u>	<u>Col.8</u> Col 6 - Col.7	<u>Col.9</u>	<u>Col.10</u>	<u>Col.11</u>	<u>Col.12</u>	<u>Col.13</u>	Col.14 Col 9 through Col. 14	<u>Col.15</u>	<u>Col.16</u>	<u>Col.17</u>	<u>Col.18</u>	<u>Col.19</u>	Col.20 Col 15 through Col. 20	Col.21 Col 14 + Col. 20
										Pro	otected					Unpro	otected			
Vintage		P = Protected Under The Normalization Rules	Originating ADIT Account Number and Categorization	Functional Basis	Ending Deferred Tax Balance @ Old Rate	Ending Deferred Tax Balance @ New Rate	Excess / (Deficient) Deferred Income Taxes	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	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	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Unprotected	Excess / (Deficient) Deferred Income Taxes Remeasured Balance Total
	Jurisdiction: F	- ederal																		
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdiction: N	IJ Offset					•	٠						0						•
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Jurisdiction	Totals:			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
							0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0					0 0 0 0	0 0 0 0
	Totals:				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					Inprotected N	Protected ted Rate Base on-Rate Base Deficient) DIT:		0	0	0	0	0	0	0 0	0 0	0 0	0 0		0 0	0 0 0

Notes:

Amounts input in Columns 6 through 21 are the full 100% Excess/(Deficient) DIT amounts. None of the amounts are prorated.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

	Amount includ	led on Line 51 of Appen	dix A of this Filing:		
	Average Unp	protected Excess Defe	rred Income Tax Regulatory Li	ability balance	0 A
Vintage:	Account 254	4, Transmission-rela	ted Unprotected Excess Defe	erred Income Tax Regulatory Liability	
	(1)	(2)	(3)	(4)	(5)
Line	Year	Month	Monthly Unprotected EDIT Amortization	Cumulative Unprotected EDIT Balance	Beginning & Ending Unprotected EDIT Balance
1		Dec			
2 3 4 5 6 7 8 9 10 11 12		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec		0 0 0 0 0 0 0 0 0	
14 15 Explanations: Col. 5, Line 1 Lines 2 - 13 Col. 3 Col. 3 Col. 4 Col. 5, Line 14 Col. 5, Line 15	Average Unp R R R R	Represents the ending Represents the rate per Represents the month! Represents the cumular and	Unprotected EDIT Regulatory riod. y amortization of the Unprotect tive Unprotected EDIT Regular referred Income Tax Regulatory	ability balance included in the FERC Formula Filin	s Col. 3 of current month.

Attachment 9.b - Unprotected Excess Deferred Income Tax Regulatory Liability

Vintage:

···

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

	(1)	(2)	(3)	(4)	(5) Beginning & Ending
Line	Year	Month	Monthly Unprotected EDIT Amortization	Cumulative Unprotected EDIT Balance	Unprotected EDIT Balance
4		D			
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	0		
4.4	50 ////				•
14			ess Deferred Income Tax Regulatory L		0
15	Average	Unprotected E	excess Deferred Income Tax Regulato	ry Liability balance included in the FERC Formula Filing:	0

Exp	I - :	4: -	
- Yn	ıana	TIM	ne.
	uiiu	\cdots	113.

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.

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

	Amount included on Line	e 50 of Appendix A of this Filing:		
	Average Unprotected	Deficient Deferred Income Tax Re	gulatory Asset balance	0 A
Vintage:	Account 182.3, Trans	smission-related Unprotected De	eficient Deferred Income Tax Regulatory Asset	
	(1) (2)	(3)	(4)	(5)
Line	Year Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	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	0	=	
14	-	icient Deferred Income Tax Regula Deficient Deferred Income Tax Re	atory Asset balance: gulatory Asset balance included in the FERC Formula	0_
15	Filing:		·	0 A
Explanations:				
Col. 5, Line 1	Represents th	ne ending Unprotected DDIT Regu	latory Asset balance as of Dec 31st of previous year.	
Lines 2 - 13	Represents th	•		
Col. 3		ne monthly amortization of the Unp		
Col. 4	•	•	legulatory Asset balance; Col. 4 of previous month plu	s Col. 3 of current month.
Col. 5, Line 14			gulatory Asset balance as of Dec 31st of current year.	
Col. 5, Line 15	Average Unpr	rotected Deficient Deferred Income	e Tax Regulatory Asset balance that is included in the	tormula rate.

Attachment 9.c - Unprotected Deficient Deferred Income Tax Regulatory Asset

Vintage:

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

	(1)	(2)	(3)	(4)	(5)
Line	Year	Month	Monthly Unprotected DDIT Amortization	Cumulative Unprotected DDIT Balance	Beginning & Ending Unprotected DDIT Balance
1		Dec			
I		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	0		
14	EOY Uni	orotected Defic	cient Deferred Income Tax Regulatory	/ Asset balance:	0
15				itory Asset balance included in the FERC Formula Fil	ling: 0

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.

ATTACHMENT H-10A

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

Account 254, Transmission-related Excess Deferred Income T	Days in Year: 365	(Enter 365, or for	Leap Year enter 366)								
Line Year Month Actual Monthly Increase/(Decrease) In Elementary 3 Dec 4 Jan 5 Feb 6 Mar 7 Apr 8 May 9 Jun 10 Jul 11 Aug 12 Sep	come Tax Regulatory Liability										
Actual Monthly Increase/(Decrease) In El Depreciable Tax Basis 3 Dec 4 Jan 5 Feb 6 Mar 7 Apr 8 May 9 Jun 10 Jul 11 Aug 12 Sep	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4 Jan 5 Feb 6 Mar 7 Apr 8 May 9 Jun 10 Jul 11 Aug 12 Sep	Projected Monthly se) In EDIT - Increase/(Decrease) s In EDIT - Depreciable Tax Basis	EDIT Variance	Under Projected Monthly EDIT	Days Outstanding During the Year	Proration Percentage	Prorated Amount	Over Projected Monthly EDIT	Reversal of Projected EDIT Not Realized with Proration	Projected Monthly (Increase) In EDIT - Depreciable Tax Basis (Prorated)	Monthly EDIT for True-Up	EDIT Baland True-U
4 Jan 5 Feb 6 Mar 7 Apr 8 May 9 Jun 10 Jul 11 Aug 12 Sep											
5 Feb 6 Mar 7 Apr 8 May 9 Jun 10 Jul 11 Aug 12 Sep		0	0	335	91.78%	0	0	0	0	0	
6 Mar 7 Apr 8 May 9 Jun 10 Jul 11 Aug 12 Sep		0	0	307	84.11%	0	0	0	0	0	
8 May 9 Jun 10 Jul 11 Aug 12 Sep		0	0	276	75.62%	0	0	0	0	0	
9 Jun 10 Jul 11 Aug 12 Sep		0	0	246	67.40%	0	0	0	0	0	
10 Jul 11 Aug 12 Sep		0	0	215	58.90%	0	0	0	0	0	
11 Aug 12 Sep		0	0	185	50.68%	0	0	0	0	0	
12 Sep		0	0	154	42.19%	0	0	0	0	0	
		0	0	123	33.70%	0	0	0	0	0	
		0	0	93	25.48%	0	0	0	0	0	
13 Oct 14 Nov		0	0	62 32	16.99% 8.77%	0	0	0	0	0	
15 Dec		0	0	1	0.27%	0	0	0	0	0	
Total	0 0	0	0	'	U.Z.1 /0	0	0	0	0	0	

Expianations.	
Col. 14, Line 3	Represents the actual non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year. This amount equals the prior year's beginning
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, multiplied by Col. 8.
Col. 11	Col. 9 plus Col. 10.
Col. 12	Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).
Col. 13	Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).
Col. 14, Line 16	Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.

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

Line 1 True-Up for Year: Line 2 (Enter 365, or for Leap Year enter 366) Number of Days in Year: Vintage: Account 254, Transmission-related Excess Deferred Income Tax Regulatory Liability (1) (2) (3) (5) (6) (7) (8) (9) (10)(11) (12)(13)(14)Reversal of Projected Monthly Projected Monthly Projected EDIT (Increase) In EDIT -Days Outstanding During Monthly EDIT for Actual Monthly Increase/(Decrease) In EDIT -Increase/(Decrease) **EDIT** Under Projected Over Projected Not Realized with Depreciable Tax Basis **EDIT Balances for** Depreciable Tax Basis In EDIT - Depreciable Tax Basis Monthly EDIT the Year Proration Percentage Prorated Amount Monthly EDIT (Prorated) True-Up Line Year Month Variance Proration True-Up 3 Dec 335 91.78% 0 Jan 0 307 Feb 84.11% Mar 276 75.62% Apr 246 67.40% May 215 58.90% 185 50.68% Jun 10 154 42.19% Jul 11 123 33.70% Aug 12 Sep 93 25.48% 13 Oct 0 62 16.99% 0 14 Nov 0 32 8.77% 0 0 15 Dec 0.27% 0 0 0 0 0 0 0 Total 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 non-prorated beginning Protected EDIT Regulatory Liability balance as of Dec 31st of previous year's True-up Filing. 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

Col. 9

Col. 10

Col. 11 Col. 12

Col. 13

Col. 14, Line 16

Monthly proration percentage based on days of the year.

Represents months when the actual monthly Protected EDIT amortization balance exceeded the projected Protected EDIT amortization amount, multiplied by Col. 8.

Represents the projected monthly Protected EDIT Amortization times the proration percentage (sum of Col. 4 * Col. 8).

Total cumulative monthly Protected EDIT Regulatory Liability balance (Col. 11 plus Col. 12 plus prior cumulative month).

Actual EOY Protected Excess Deferred Income Tax Regulatory Liability that is subjected to the proration rules and included in the formula rate.

Col. 6 times Col. 8.

ATTACHMENT H-10A

Attachment 9.e - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

	Troratou	1 10100104 2	Deficient Deferred Income Tax Regulatory Asset balan			0	А							
1			True-Up for Year:											
2			Number of Days in Year:	3	65 (Enter 365, or for	Leap Year enter 366)								
e:	1													
	Account	182.3, Trai	nsmission-related Deficient Deferred Income Tax F	Regulatory Asset										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			.,		. ,	. ,	. ,	.,	, ,	, ,	Reversal of	Projected Monthly	, ,	, ,
			Actual Monthly (Increase)/Decrease In DDIT -	Projected Monthly (Increase)/Decrease In DDIT -	DDIT	Under Projected	Days Outstanding During			Over Projected	Projected DDIT Not Realized with	(Increase) In DDIT - Depreciable Tax Basis	Monthly DDIT for	DDIT Balanc
Line	Year	Month	Depreciable Tax Basis	Depreciable Tax Basis	Variance	Monthly DDIT	the Year	Proration Percentage	Prorated Amount	Monthly DDIT	Proration	(Prorated)	True-Up	True-Up
2		Dec												
J		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	
5		Feb			0	0	307	84.11%	0	0	0	0	0	
6		Mar			0	0	276	75.62%	0	0	0	0	0	
7		Apr			0	0	246	67.40%	0	0	0	0	0	
8		May			0	0	215	58.90%	0	0	0	0	0	
9		Jun			0	0	185	50.68%	0	0	0	0	0	
10		Jul			0	0	154	42.19%	0	0	0	0	0	
11		Aug Sep			0	0	123 93	33.70% 25.48%	0	0	0	0	0	
13		Oct			0	0	62	16.99%	0	0	0	0	0	
14		Nov			0	0	32	8.77%	0	0	0	0	0	
15		Dec			0	0	1	0.27%	0	0	0	0	0	
		Total	0		0 0	0	·		0	0	0	0	0	-
		-			<u>_</u>				<u> </u>		<u> </u>	<u> </u>		=

Explanations:	
Col. 14, Line 3	Represents the actual non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3) plus the total non-prorated (increase)/decrease in Actual DDIT (Col. 3, Excel row 32 – Total) from the prior year's True-up Filing.
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, multiplied by Col. 8.
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 EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

Attachment 9.e - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

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

Vintage:

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

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

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

Explanations: Col. 14, Line 3

Col. 7

Represents the actual non-prorated beginning Protected DDIT Regulatory Asset balance as of Dec 31st of previous year. This amount equals the prior year's beginning balance (Col. 14, Line 3)plus the total non-prorated (increase)/decrease in Actual DDIT (Col. 3, Excel row 86 – Total) from the prior year's True-up Filing.

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.

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. 10 Represents months when the actual monthly Protected DDIT amortization balance exceeded the projected Protected DDIT amortization amount, multiplied by Col. 8.

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 EOY Protected Deficient Deferred Income Tax Regulatory Asset that is subjected to the proration rules and included in the formula rate.

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

	Amount	included or	n Line 51 of Appendix A of this Filing:								
	Prorate	d Protecte	d Excess Deferred Income Tax Regulatory	y Liability balance		0	A				
Line 1 Line 2			Projection for Year: Number of Days in Year:	365	(Enter 365, or for	Leap Year enter 366)					
Vintage:	٦.										
	Accou	Account 254, Transmission-related Protected Excess Deferred Income Tax Regulatory Liability									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Line	Year	Month	Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected EDIT	Beginning & Ending Protected EDIT Balance			
3		Dec									
4 5 6 7 8 9 10 11 12 13 14 15		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	0	335 307 276 246 215 185 154 123 93 62 32	91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27%	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0				
16 17 <u>Explanatior</u> Col. 8, Line		Projected Projected	d Protected Excess Deferred Income Tax F	Tax Regulatory Liability inc	luded in the FERC I	Formula Filing:		0 0			
Col. 6, Line Lines 4 - 15 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8, Line Col. 8, Line	16	Represel Represel Number Col. 4 div Col. 3 mi Col. 7 of Total pro	nts the non-prorated projected ending Protents the forecasted rate period. Into the projected monthly amortization of the projected monthly amortization of the projected monthly amortization of the projected by the number of days in the year. It will be colour that the projected protected EDIT amortization on a pink total EOY balance of Protected EDIT that	ne Protected EDIT balance sluding the last day of the most cumulative monthly Protectorated basis.	before proration. onth. sted EDIT Regulator	·					

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 Line 2 Vintage:	254	Projection for Year: Number of Days in Year:	365	enter 366)			
Acco	unt 254,	Transmission-related Protected	Excess Deterred Inco	ome rax Regula	tory Liability		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line Year	Month	Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected EDIT	Beginning & Ending Protected EDIT Balance
3	Dec						
4 5 6 7 8 9 10 11 12 13 14	Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	0	335 307 276 246 215 185 154 123 93 62 32	91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77% 0.27% _	0 0 0 0 0 0 0 0 0	_ 0	
16 17 Explanations: Col. 8, Line 3 Lines 4 - 15 Col. 3 Col. 4 Col. 5 Col. 5 Col. 6 Col. 7 Col. 8, Line 16	Repres Repres Repres Numbe Col. 4 c Col. 3 r	ed Protected Excess Deferred Incomed EOY Protected Excess Deferred ents the non-prorated projected ents the forecasted rate period. ents the projected monthly amortizer of days remaining in the year as divided by the number of days in the multiplied by Col. 5. of previous month plus Col. 6; represented Protected EDIT amortization	d Income Tax Regulator and Income Tax Regulator and Including the Ias e year.	egulatory Liability EDIT balance bef t day of the mont	ed in the FERC y balance as of ore proration. h.	Previous year.	0

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

			50 of Appendix A of this Filing:		alanaa	0	^	
Line 1 Line 2 Vintage:	Prorated	Protected Dei	Projection for Year: Number of Days in Year:	365		0 or for Leap Year e		
···	Account	182.3, Trans	mission-related Protected	Deficient Deferred	d Income Tax R	Regulatory Asse	t	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	Beginning & Ending Protected DDIT Balance
3		Dec						
4 5 6 7 8 9 10 11 12 13 14 15		•	0 Protected Deficient Deferred OY Protected Deficient Defe	•	•		•	0 0 0 A
Explanation Col. 8, Lines Lines 4 - 18 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8, Lines Col. 8, Lines Col. 8, Lines	e 3 5	Represents Represents Number of Col. 4 divide Col. 3 multi Col. 7 of pre Total project	the non-prorated projected the forecasted rate period. The projected monthly amount and the projected monthly amount are the projected monthly amount and the projected by the number of days in plied by Col. 5. Evious month plus Col. 6; received Protected DDIT amortizatal EOY balance of Protected	rtization of the Prote as of and including t the year. presents the cumula ation on a prorated	ected DDIT bala he last day of th ative monthly Pr basis.	ince before prora ne month. rotected DDIT Re	ation.	

Attachment 9.g - Protected Deficient Deferred Income Tax Regulatory Asset Using The Proration Methodology - Tax Basis

Line 1 Line 2 Vintage :	٦.		Projection for Year: Number of Days in Year:	365	(Enter 365, or for Leap Year enter 366)				
•••	_		3, Transmission-related Protect					(2)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line	Year	Month	Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	Days Outstanding During the Year	Proration Percentage	Monthly Prorated Amount	Cumulative Prorated Protected DDIT	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	_		
		Total	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:							
	Explanations:								
Col. 8, Lir									
Lines 4 -	15	represente une reresident une personi							
Col. 3 Col. 4		Represents the projected monthly amortization of the Protected DDIT balance before proration.							
Col. 4 Col. 5		Number of days remaining in the year as of and including the last day of the month.							
Col. 6		Col. 4 divided by the number of days in the year. Col. 3 multiplied by Col. 5.							
Col. 7		Col. 3 multiplied by Col. 5. Col. 7 of previous month plus Col. 6; represents the cumulative monthly Protected DDIT Regulatory Asset balance.							
Col. 8, Lir	ne 16								
Col. 8, Lir	· •								
J J J, Ell	1 Tojootou total EOT balance of Froteotou DDT that is included in the formula rate.								