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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”),¹ 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. 864.² *Public Service Electric and Gas Company, PJM Interconnection, L.L.C.*, 186 FERC ¶ 61,032 (2024) (the “January 18 Order”).³

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).

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.”⁶ 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.⁷

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 ¶ 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.

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:

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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.

Debbie-Anne A. Reese, Acting Secretary

March 18, 2024

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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

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*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 Gardinor

Robert Gardinor

Paralegal

Exhibit 1 (Subpart A)

MARKED TARIFF

(Reflects Order No. 864 revisions)

Effective Date: January 27, 2020

Allocators

1	Wages & Salary Allocation Factor			
	Transmission Wages Expense	(Note O)	Attachment 5	0
2	Total Wages Expense	(Note O)	Attachment 5	0
3	Less A&G Wages Expense	(Note O)	Attachment 5	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	Attachment 5	0
7	Common Plant in Service - Electric		(Line 22)	0
8	Total Plant in Service		(Line 6 + 7)	0
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	0
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	0
11	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	0
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	0
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	0
14	Net Plant		(Line 8 - Line 13)	0
15	Transmission Gross Plant		(Line 31)	0
16	Gross Plant Allocator		(Line 15 / Line 8)	0.0000%
17	Transmission Net Plant		(Line 43)	0
18	Net Plant Allocator		(Line 17 / Line 14)	0.0000%

Plant Calculations

Plant In Service				
19	Transmission Plant In Service	(Note B)	Attachment 5	0
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				
32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	0
33	Accumulated General Depreciation	(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 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	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 38 * Line 39)	0
41	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	0
42	Total Accumulated Depreciation		(Lines 32 + 40 + 41)	0
43	Total Net Property, Plant & Equipment		(Line 31 - Line 42)	0

Shaded cells are input cells

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
44	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	0
Regulatory Assets and Liabilities				
44a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	0
44b	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	0
44c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 44a + 44b)	0
CWIP for Incentive Transmission Projects				
45	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	0
Abandoned Transmission Projects				
45a	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	0
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	0
Prepayments				
47	Prepayments	(Note A & Q)	Attachment 5	0
Materials and Supplies				
48	Undistributed Stores Expense	(Note Q)	Attachment 5	0
49	Wage & Salary Allocator		(Line 5)	0.0000%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q)	Attachment 5	0
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	0
Cash Working Capital				
53	Operation & Maintenance Expense		(Line 80)	0
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	0
Network Credits				
56	Outstanding Network Credits	(Note N)	Attachment 5	0
57	Total Adjustment to Rate Base		(Lines 44 + 44c + 45 + 45a + 46 + 47 + 52 + 55 - 56)	0
58	Rate Base		(Line 43 + Line 57)	0

Operations & Maintenance Expense

Transmission O&M				
59	Transmission O&M	(Note O)	Attachment 5	0
60	Plus Transmission Lease Payments	(Note O)	Attachment 5	0
61	Transmission O&M		(Lines 59 + 60)	0
Allocated Administrative & General Expenses				
62	Total A&G	(Note O)	Attachment 5	0
63	Plus: Actual PBOP expense	(Note J)	Attachment 5	0
64	Less: Actual PBOP expense	(Note O)	Attachment 5	0
65	Less Property Insurance Account 924	(Note O)	Attachment 5	0
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	0
67	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	0
68	Less EPRI Dues	(Note D & O)	Attachment 5	0
69	Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	0
70	Wage & Salary Allocator		(Line 5)	0.0000%
71	Administrative & General Expenses Allocated to Transmission		(Line 69 * Line 70)	0
Directly Assigned A&G				
72	Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	0
73	General Advertising Exp Account 930.1	(Note K & O)	Attachment 5	0
74	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 72 + Line 73)	0
75	Property Insurance Account 924		(Line 65)	0
76	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	0
77	Total Accounts 928 and 930.1 - General		(Line 75 + Line 76)	0
78	Net Plant Allocator		(Line 18)	0.0000%
79	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	0
80	Total Transmission O&M		(Lines 61 + 71 + 74 + 79)	0

Depreciation & Amortization Expense

81	Depreciation Expense			
	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
81a	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5	0
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
83	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	0
84	Balance of General Depreciation Expense		(Line 82 - Line 83)	0
85	Intangible Amortization	(Note A & O)	Attachment 5	0
86	Total		(Line 84 + Line 85)	0
87	Wage & Salary Allocator		(Line 5)	0.0000%
88	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 86 * Line 87)	0
89	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	0
90	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 88 + Line 89)	0
91	Total Transmission Depreciation & Amortization		(Lines 81 + 81a + 90)	0

Taxes Other than Income Taxes

92	Taxes Other than Income Taxes	(Note O)	Attachment 2	0
93	Total Taxes Other than Income Taxes		(Line 92)	0

Return \ Capitalization Calculations

94	Long Term Interest		p117.62.c through 67.c	0
95	Preferred Dividends	enter positive	p118.29.d	0
	Common Stock			
96	Proprietary Capital	(Note P)	Attachment 5	0
97	Less Accumulated Other Comprehensive Income Account 219	(Note P)	Attachment 5	0
98	Less Preferred Stock		(Line 106)	0
99	Less Account 216.1	(Note P)	Attachment 5	0
100	Common Stock		(Line 96 - 97 - 98 - 99)	0
	Capitalization			
101	Long Term Debt	(Note P)	Attachment 5	0
102	Less Loss on Reacquired Debt	(Note P)	Attachment 5	0
103	Plus Gain on Reacquired Debt	(Note P)	Attachment 5	0
104	Less ADIT associated with Gain or Loss	(Note P)	Attachment 5	0
105	Total Long Term Debt		(Line 101 - 102 + 103 - 104)	0
106	Preferred Stock	(Note P)	Attachment 5	0
107	Common Stock		(Line 100)	0
108	Total Capitalization		(Sum Lines 105 to 107)	0
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	0.00%
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	0.00%
111	Common %	Common Stock	(Line 107 / Line 108)	0.00%
112	Debt Cost	Total Long Term Debt	(Line 94 / Line 105)	0.0000
113	Preferred Cost	Preferred Stock	(Line 95 / Line 106)	0.0000
114	Common Cost	Common Stock	(Note J) Fixed	0.1168
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	0.0000
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	0.0000
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	0.0000
118	Rate of Return on Rate Base (ROR)		(Sum Lines 115 to 117)	0.0000
119	Investment Return = Rate Base * Rate of Return		(Line 58 * Line 118)	0

Shaded cells are input cells

Composite 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	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			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)			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 Transmission			(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 Adjustment			(Line 128f * Line 128g)	0

129 **Income Tax Component** = $(T/1-T) * \text{Investment Return} * (1 - (\text{WCLTD}/\text{ROR})) =$ [Line 124 * Line 119 * (1 - (Line 115 / Line 118))] -

130 **Total Income Taxes** (Lines 128 + 128e + 128h + 129) -

Revenue 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 Associated 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			(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 Point 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 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 other than PJM Sch. 12 projects not paid by other PJM transmission zones Attachment 7 -

163 Facility Credits under Section 30.9 of the PJM OATT Attachment 5 -

164 **Net Zonal Revenue Requirement** (Line 160 + 161 + 162 + 163) -

Network Zonal Service Rate

165	1 CP Peak		(Note L)	Attachment 5	-
166	Rate (\$/MW-Year)			(Line 164 / 165)	-

167 **Network Service Rate (\$/MW/Year)** (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.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments

towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line 147.
- 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

	Only Transmission Related	Plant Related	Labor Related	Total 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	

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	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190						
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	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	B	C	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	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total ADIT- 282 (Subject to Proration)	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A ADIT-283	B Total	C Gas, Prod or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G 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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

	Only Transmission Related	Plant Related	Labor Related	Total 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	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190						
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Not Subject to Proration)						
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	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Subject to Proration)						
Subtotal - ADIT- 282 (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 (Subject to Proration)	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	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

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

Page 263

Allocated

Other Taxes	Col (i)	Allocator	Allocated 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			
25 Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

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

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

Accounts 450 & 451		
1	Late Payment Penalties Allocated to Transmission	-
Account 454 - Rent from Electric Property		
2	Rent from Electric Property - Transmission Related (Note 2)	-
Account 456 - Other Electric Revenues		
3	Transmission for Others	-
4	Schedule 1A	-
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)	-
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	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).

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

A	100 Basis Point increase in ROE and Income Taxes	Line 27 + Line 42 from below	#DIV/0!
B	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Line 43 + Line 57)	-
2	Long Term Interest	p117.62.c through 67.c	-
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 106)	0
7	Less Account 216.1	Attachment 5	0
8	Common Stock	(Line 96 - 97 - 98 - 99)	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 101 - 102 + 103 - 104)	0
14	Preferred Stock	Attachment 5	0
15	Common Stock	(Line 100)	0
16	Total Capitalization	(Sum Lines 105 to 107)	0
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%
20	Debt Cost	Total Long Term Debt (Line 94 / Line 105)	0.0000
21	Preferred Cost	Preferred Stock (Line 95 / Line 106)	0.0000
22	Common Cost	Common Stock (Line 114 + 100 basis points)	0.1268
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 109 * Line 112)	0.0000
24	Weighted Cost of Preferred	Preferred Stock (Line 110 * Line 113)	0.0000
25	Weighted Cost of Common	Common Stock (Line 111 * Line 114)	0.0000
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

Composite 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	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	0.00%
32	CIT = T / (1-T)		0.00%
33	1 / (1-T)		100.00%
ITC Adjustment			
34	Amortized Investment Tax Credit	enter negative Attachment 5	0
35	1/(1-T)	1 / (1 - Line 123)	100.00%
36	Net Plant Allocation Factor	(Line 18)	0.0000%
37	ITC Adjustment Allocated to Transmission	(Line 125 * Line 126 * Line 127)	0
Deficient/Excess Deferred Taxes Amortization			
38	Amortized Deficient Deferred Taxes (Account 410.1)	(Line 128a)	0
39	Amortized Excess Deferred Taxes (Account 411.1)	enter negative (Line 128b)	0
40	Total	(Line 128a + Line 128b)	0
41	1 / (1-T)	1 / (1 - Line 123)	100.00%
42	Deficient/Excess Deferred Taxes Allocated to Transmission	(Line 128c * Line 128d)	0
AFUDC Equity Permanent Difference			
43	Tax Effect of AFUDC Equity Permanent Difference	(Line 128f)	0
44	1 / (1-T)	1 / (1 - Line 123)	100.00%
45	AFUDC Equity Permanent Difference Tax Adjustment	(Line 128f * Line 128g)	0
46	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R))$	#DIV/0!
47	Total Income Taxes		#DIV/0!

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

Electric / Non-electric Cost Support				Previous Year	Current Year											Average	Non-electri	
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec		
Plant Allocation Factors																		
6	Electric Plant in Service	(Note B)	p207.104g														-	
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	(Note B)	p356														-	
Plant In Service																		
19	Transmission Plant in Service	(Note B)	p207.58.g p205.5.g&p207.99.g														-	
20	General	(Note B)															-	
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	(Note B)	Company Records														-	
Accumulated Depreciation																		
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														-	

Wages & Salary

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

Transmission / Non-transmission Cost Support

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

Prepayments

Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	Electric Beginning Year	Electric End of Year Balance	Average Balance	Wage & Salary Allocator	To Line 47
47	Prepayments	(Note A & Q)	p111.57c	-	-	-	-	0.000%	-

Materials and Supplies

Line #s	Descriptions	Notes	Page #'s & Instructions												Beginning Year Balance	End of Year Balance	Average Balance
---------	--------------	-------	-------------------------	--	--	--	--	--	--	--	--	--	--	--	------------------------	---------------------	-----------------

48	Materials and Supplies Undistributed Stores Exp	(Note Q) (Note N & Q))	p227.16.b,c	
51	Transmission Materials & Supplies		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
56	Outstanding Network Credits	(Note N)	From PJM	-	-	-

O&M Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
59	Transmission O&M	(Note O)	p321.112.b	-
60	Transmission Lease Payments		p321.96.b	-

Property Insurance Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
65	Property Insurance Account 924	(Note O)	p323.185	-

Adjustments to A & G Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
62	Total A&G Expenses		p323.197b	-
63	Actual PBOP expense	(Note J)		-
64	Actual PBOP expense	(Note O)	Company Records	-

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related
66	Allocated General & Common Expenses Regulatory	(Note E & O)	p323.189b	-	
72	Directly Assigned A&G Regulatory	(Note G & O)	p323.189b	-	

General & Common Expenses

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

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Education & Outreach	Other
76	Directly Assigned A&G General Advertising	(Note K & O)	p323.191b	-		

Depreciation Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
81	Depreciation Expense	(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	(Note J & O)	Company Records	

Direct Assignment of Transmission Real Estate Taxes

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related	Non-Transmission
92	Real Estate Taxes -		p263.36i			

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	XXXX	XXXX End of	Average
96	Proprietary Capital	(Note P)	p112.16.c,d			
97	Accumulated Other	(Note P)	p112.15.c,d			
99	Account 216.1	(Note P)	Attachment 5			
101	Long Term Debt	(Note P)	p112.18.c,d thru 23.c,d			
102	Loss on Reacquired	(Note P)	p111.81.c,d			
103	Gain on Reacquired	(Note P)	p113.61.c,d			
104	ADIT associated with Gain or	(Note P)	p277.3.k (footnote)			0
106	Preferred Stock	(Note P)	p112.3.c,d			

MultiState Workpaper

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 Investment Tax Credit

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
125	Amortized Investment Tax Credit	(Note	p266.8.f	

Excluded Transmission Facilities

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT

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

PJM Load Cost Support

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

Abandoned Transmission Projects

Line #s	Descriptions	Notes	Page #'s & Instructions	BRH Project	Project X	Project Y
Attachment 7	a Beginning Balance of Unamortized Transmission Projects		Per FERC Order	\$ --		
	b Years remaining in Amortization Period		Per FERC Order	--		
81	c Transmission Depreciation Expense Including Amortization of Limited Term Plant		(line a / line b)	\$ --	\$	\$
	d Ending Balance of Unamortized Transmission Projects		(line a - line c)	\$ --	\$	\$
	e Average Balance of Unamortized Abandoned Transmission Projects		(line a + d)/2	\$ --	\$	\$

	g	Non Incentive Return and Income Taxes	(Appendix A line 137+	_____	--
	h	Rate Base	(Appendix A line 58)	_____	--
Attachment 7	i	Non Incentive Return and Income Taxes	(line g / line h)	_____	--
				_____	--
				_____	--

Docket Numbers authorizing amount and period for recovery of Abandoned Transmission Project:

BRH Project Docket No. ER12-2274-000 Authorizing \$3,500,000 with 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:

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

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

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

Calendar Year	Complete for Each Calendar Year beginning in 2009	
A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	
C	Difference (A-B)	0
D	Future Value Factor $(1+i)^{24}$	1.00000
E	True-up Adjustment $(C \times D)$	0

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

Where:

$i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Interest 35.19a for Current 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%

Public Service Electric and Gas Company

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
Dec								
Jan								
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Total	-	-	-	-	-	-	-	-

(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 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	-	-	-	-	-	-	-	-
Average 13 Month Average CWIP to Appendix A, line 45								

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Other Projects PIS (Monthly additions)	New Freedom Loop (month balance)							
		(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	-	-	-	-	-	-	-	-	-

	(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 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
Average CWIP
to Appendix A,
line 46

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
-	-	-	-	-	-	-	-	-

Reconciliation amount by Project (without 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%
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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
-	-	-	-	-	-	-	-	-

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

Fixed Charge Rate (FCR) if not a CIAC

	Formula Line		
A	152	Net Plant Carrying Charge without Depreciation	0.0000%
B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.0000%
C		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 the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

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"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
 Year placed in Service (0 if CWIP)

Details		Branchburg (B0130)			Kittany (B0134)			Essex Aldene (B0145)			New Freedom Trans.(B0411)		
Schedule 12	(Yes or No)												
Life													
CIAC	(Yes or No)												
Increased ROE (Basis Points)	11.68% ROE												
FCR for This Project													
Investment													
Annual Depreciation or Amort Exp													
	Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue
W 11.68 % ROE	2006												
W Increased ROE	2006												
W 11.68 % ROE	2007												
W Increased ROE	2007												
W 11.68 % ROE	2008												
W Increased ROE	2008												
W 11.68 % ROE	2009												
W Increased ROE	2009												
W 11.68 % ROE	2010												
W Increased ROE	2010												
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W 11.68 % ROE	2024												
W Increased ROE	2024												
W 11.68 % ROE	2025												
W Increased ROE	2025												
												
												

New Freedom Loop (B0498)			Metuchen Transformer (B0161)			Branchburg-Flagtown-Sommerville (B0169)			Branchburg Flagtown - Bridgewater (B0170)			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 Amort	Revenue

Mid-Atlantic Power Pathway (MAAP) B0512		Burlington - Camden Project (B1156)	West Orange Project (B1154)	Mickleton-Camden-Gloucester Project (B1398, B1398.1, B1398.2, B1398.3, B1398.4, B1398.7)
Ending Depreciation or Amort Revenue		Ending Depreciation or Amort Revenue	Ending Depreciation or Amort Revenue	Ending Depreciation or Amort Revenue

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

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

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

Excess DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Excess ADIT Regulatory Liability			Income Tax Gross-Up	Total Account 254	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Excess Deferred Taxes Account 254			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Excess DIT Account 254	Excess DIT with Gross-Up Account 254
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		Total Excess DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Deficient DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Deficient ADIT Regulatory Asset			Income Tax Gross-Up	Total Account 182.3	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Deficient Deferred Taxes Account 182.3			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Deficient DIT Account 182.3	Deficient DIT with Gross-Up Account 182.3
5		Protected		0		0	0				410.1	0	0	0	0	0	0	0
6		Unprotected Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
7		Unprotected Non-Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
...				0		0	0							0	0	0	0	0
8		Total Deficient DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes:

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

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

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

...

Public Service Electric and Gas Company
ATTACHMENT H-10A
 Protected and Unprotected Excess Deferred Income Taxes
 Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col.20		
							Col 6 - Col.7	Protected						Unprotected								
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: Federal							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		
Jurisdiction Totals:							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jurisdiction: NJ Offset							0	0					0	0					0	0		
							0	0					0	0					0	0		
							0	0					0	0					0	0		
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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		
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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	0	0		
							0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Excess / (Deficient) DIT:							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.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Protected and Unprotected Excess Deferred Income Taxes
Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col.20		
							Col.6 - Col.7	Protected						Unprotected								
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: Federal							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		
Jurisdiction Totals:							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jurisdiction: 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
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							0	0					0	0					0	0		
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	0	0		
							0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Excess / (Deficient) DIT:							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.

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

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

Average Unprotected Excess Deferred Income Tax Regulatory Liability balance	0	A
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Vintage:

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

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

Explanations:

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

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

Vintage:

...

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

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

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

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

Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance	0	A
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Vintage:

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

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

Explanations:

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

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

Vintage:

...

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

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

Public Service Electric and Gas Company
ATTACHMENT H-10A

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	0	A
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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	(1) Year	(2) Month	(3) Actual Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(4) Projected Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(5) DDIT Variance	(6) Under Projected Monthly DDIT	(7) Days Outstanding During the Year	(8) Proration Percentage	(9) Prorated Amount	(10) Over Projected Monthly DDIT	(11) Reversal of Projected DDIT Not Realized with Proration	(12) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis (Prorated)	(13) Monthly DDIT for True-Up	(14) 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:

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.

**Public Service Electric and Gas Company
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

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

16 EOY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing: 0

- Explanations:**
- Col. 14, Line 3 Represents the actual 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.
 - 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.

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

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

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

Prorated Protected Deficient Deferred Income Tax Regulatory Asset balance	0	A
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Line 1 Projection for Year: [Redacted]
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:

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

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

Explanations:

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

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

Line 1	Projection for Year:							
Line 2	Number of Days in Year:		365		(Enter 365, or for Leap Year enter 366)			
Vintage:								
...	Account 182.3, Transmission-related Protected Deficient Deferred Income Tax Regulatory Asset							
	(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 Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:							0
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:							0

Explanations:

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

Exhibit 2 (Subpart A)

MARKED TARIFF

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

Effective Date: August 1, 2021

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense	(Note O)	Attachment 5	0
2	Total Wages Expense	(Note O)	Attachment 5	0
3	Less A&G Wages Expense	(Note O)	Attachment 5	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	Attachment 5	0
7	Common Plant in Service - Electric		(Line 27)	0
8	Total Plant in Service		(Line 6 + 7)	0
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	0
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	0
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	0
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	0
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	0
14	Net Plant		(Line 8 - Line 13)	0
15	Transmission Gross Plant		(Line 36)	0
16	Gross Plant Allocator		(Line 15 / Line 8)	0.0000%
17	Transmission Net Plant		(Line 48)	0
18	Net Plant Allocator		(Line 17 / Line 14)	0.0000%
O&M Allocation Factor				
19	Transmission O&M Expense	(Note O)	(Line 68)	0
20	Distribution O&M Expense	(Note O)	Attachment 5	0
21	Total Distribution and Transmission O&M Expense		(Line 19 + 20)	0
22	Transmission O&M Allocator		(Line 19 / Line 21)	0.0000%
23	Multi-Factor A&G Expense Allocator		((Line 5 + Line 16 + Line 22) / 3)	0.0000%

Plant Calculations

Plant In Service				
24	Transmission Plant In Service	(Note B)	Attachment 5	0
25	General	(Note B)	Attachment 5	0
26	Intangible - Electric	(Note B)	Attachment 5	0
27	Common Plant - Electric	(Note B)	Attachment 5	0
28	Total General, Intangible & Common Plant		(Line 25 + Line 26 + Line 27)	0
29	Less: General Plant Account 397 -- Communications	(Note B)	Attachment 5	0
30	Less: Common Plant Account 397 -- Communications	(Note B)	Attachment 5	0
31	General and Intangible Excluding Acct. 397		(Line 28 - Line 29 - Line 30)	0
32	Wage & Salary Allocator		(Line 5)	0.0000%
33	General and Intangible Plant Allocated to Transmission		(Line 31 * Line 32)	0
34	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	0
35	Total General and Intangible Functionalized to Transmission		(Line 33 + Line 34)	0
36	Total Plant In Rate Base		(Line 24 + Line 35)	0
Accumulated Depreciation				
37	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	0
38	Accumulated General Depreciation	(Note B & J)	Attachment 5	0
39	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	0
40	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	0
41	Balance of Accumulated General Depreciation		(Line 38 + Line 39 - Line 40)	0
42	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	0
43	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 41 + 42)	0
44	Wage & Salary Allocator		(Line 5)	0.0000%
45	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 43 * Line 44)	0
46	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	0
47	Total Accumulated Depreciation		(Lines 37 + 45 + 46)	0
48	Total Net Property, Plant & Equipment		(Line 36 - Line 47)	0

Adjustment To Rate Base

49	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	0
	Regulatory Assets and Liabilities			
50	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	0
51	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	0
52	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 50 + 51)	0
	CWIP for Incentive Transmission Projects			
53	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	0
	Abandoned Transmission Projects			
54	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	0
55	Plant Held for Future Use	(Note C & Q)	Attachment 5	0
	Prepayments			
56	Prepayments	(Note A & Q)	Attachment 5	0
	Materials and Supplies			
57	Undistributed Stores Expense	(Note Q)	Attachment 5	0
58	Wage & Salary Allocator		(Line 5)	0.0000%
59	Total Undistributed Stores Expense Allocated to Transmission		(Line 57 * Line 58)	0
60	Transmission Materials & Supplies	(Note Q)	Attachment 5	0
61	Total Materials & Supplies Allocated to Transmission		(Line 59 + Line 60)	0
	Unfunded Reserves			
62	Unfunded Reserves	(Note A & Q)	Attachment 5	0
	Network Credits			
63	Outstanding Network Credits	(Note N & Q)	Attachment 5	0
64	Total Adjustment to Rate Base		(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	0
65	Rate Base		(Line 48 + Line 64)	0

Operations & Maintenance Expense

	Transmission O&M			
66	Transmission O&M	(Note O)	Attachment 5	0
67	Less: Transmission of Electricity by Others Account 565	(Note O)	Attachment 5	0
68	Transmission O&M		(Lines 66 - 67)	0
	Allocated Administrative & General Expenses			
69	Total A&G	(Note O)	Attachment 5	0
70	Plus: Actual PBOP expense	(Note J)	Attachment 5	0
71	Less: Actual PBOP expense	(Note O)	Attachment 5	0
72	Less Property Insurance Account 924	(Note O)	Attachment 5	0
73	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	0
74	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	0
75	Less EPRI Dues	(Note D & O)	Attachment 5	0
76	Administrative & General Expenses		Sum (Lines 69 to 70) - Sum (Lines 71 to 75)	0
77	Multi-Factor A&G Expense Allocator		(Line 23)	0.0000%
78	Administrative & General Expenses Allocated to Transmission		(Line 76 * Line 77)	0
	Directly Assigned A&G			
79	Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	0
80	General Advertising Exp Account 930.1	(Note K & O)	Attachment 5	0
81	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 79 + Line 80)	0
82	Property Insurance Account 924		(Line 72)	0
83	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	0
84	Total Accounts 928 and 930.1 - General		(Line 82 + Line 83)	0
85	Net Plant Allocator		(Line 18)	0.0000%
86	A&G Directly Assigned to Transmission		(Line 84 * Line 85)	0
87	Total Transmission O&M		(Lines 68 + 78 + 81 + 86)	0

Shaded cells are input cells

Depreciation & Amortization Expense**Depreciation Expense**

88	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
89	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5	0
90	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
91	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	0
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	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 94 * Line 95)	0
97	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	0
98	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 96 + Line 97)	0
99	Total Transmission Depreciation & Amortization		(Lines 88 + 89 + 98)	0

Taxes 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

Return \ 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	(Note P)	(Line 114)	0
107	Less Account 216.1	(Note P)	Attachment 5	0
108	Common Stock		(Line 104 - 105 - 106 - 107)	0
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	Total Long Term Debt		(Line 109 - 110 + 111 - 112)	0
114	Preferred Stock	(Note P)	Attachment 5	0
115	Common Stock		(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

Composite 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
130	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	
132	T / (1-T)		
ITC Adjustment			
133	Amortized Investment Tax Credit	(Note O)	Attachment 5
134	1/(1-T)		1 / (1 - Line 131)
135	Net Plant Allocation Factor		(Line 18)
136	ITC Adjustment Allocated to Transmission		(Line 133 * Line 134 * Line 135)
State and Local Tax Credits			
137	State and Local Tax Credits	(Note O)	Attachment 5
138	1/(1-T)		1 / (1 - Line 131)
139	State and Local Tax Credit Adjustment		(Line 137 * Line 138)
Deficient/Excess Deferred Taxes Amortization			
140	Amortized Deficient Deferred Taxes (Account 410.1)	(Note S)	Attachment 9 EDIT-DDIT
141	Amortized Excess Deferred Taxes (Account 411.1)	(Note T)	Attachment 9 EDIT-DDIT
142	Total		(Line 140 + Line 141)
143	1/(1-T)		1 / (1 - Line 131)
144	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 142 * Line 143)
AFUDC Equity Permanent Difference			
145	Tax Effect of AFUDC Equity Permanent Difference	(Note U)	
146	1/(1-T)		1 / (1 - Line 131)
147	AFUDC Equity Permanent Difference Tax Adjustment		(Line 145 * Line 146)
148	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1 - \text{WCLTD/ROR}) =$	(Line 132 * Line 127 * (1 - (Line 123 / Line 126)))
149	Total Income Taxes		(Lines 136 + 139 + 144 + 147 + 148)

Revenue Requirement

Summary			
150	Net Property, Plant & Equipment		(Line 48)
151	Total Adjustment to Rate Base		(Line 64)
152	Rate Base		(Line 65)
153	Total Transmission O&M		(Line 87)
154	Total Transmission Depreciation & Amortization		(Line 99)
155	Taxes Other than Income		(Line 101)
156	Investment Return		(Line 127)
157	Income Taxes		(Line 149)
158	Gross Revenue Requirement		(Sum Lines 153 to 157)
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
159	Transmission Plant In Service		(Line 24)
160	Excluded Transmission Facilities	(Note B & M)	Attachment 5
161	Included Transmission Facilities		(Line 159 - Line 160)
162	Inclusion Ratio		(Line 161 / Line 159)
163	Gross Revenue Requirement		(Line 158)
164	Adjusted Gross Revenue Requirement		(Line 162 * Line 163)
Revenue Credits & Interest on Network Credits			
165	Revenue Credits	(Note O)	Attachment 3
166	Interest on Network Credits	(Note N & O)	Attachment 5
167	Net Revenue Requirement		(Line 164 - Line 165 + Line 166)
Net Plant Carrying Charge			
168	Gross Revenue Requirement		(Line 158)
169	Net Transmission Plant, CWIP and Abandoned Plant		(Line 24 - Line 37 + Line 53 + Line 54)
170	Net Plant Carrying Charge		(Line 168 / Line 169)
171	Net Plant Carrying Charge without Depreciation		(Line 168 - Line 88) / Line 169
172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 168 - Line 88 - Line 127 - Line 149) / Line 169
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
173	Gross Revenue Requirement Less Return and Taxes		(Line 158 - Line 156 - Line 157)
174	Increased Return and Taxes		Attachment 4
175	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 173 + Line 174)
176	Net Transmission Plant, CWIP and Abandoned Plant		(Line 24 - Line 37 + Line 53 + Line 54)
177	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 175 / Line 176)
178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 175 - Line 88) / Line 176
179	Net Revenue Requirement		(Line 167)
180	True-up amount		Attachment 6
181	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones		Attachment 7
182	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5
183	Net Zonal Revenue Requirement		(Line 179 + 180 + 181 + 182)
Network Zonal Service Rate			
184	1 CP Peak	(Note L)	Attachment 5
185	Rate (\$/MW-Year)		(Line 183 / 184)
186	Network Service Rate (\$/MW/Year)		(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.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$
the percentage of federal income tax deductible for state income taxes.
- J ROE will be supported in the original filing and no change in ROE will be made absent a filing at FERC.

PBOP expense shall be based upon the Company's Actual Annual PBOP Expense until changed by a filing at FERC.

The actual Annual PBOP Expense to be included in the Formula Rate Annual Update that is required to be filed on or before October 15 of each year shall be based upon the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees for PBOP and as included by the Company in its most recent True-Up Adjustment filing.

PSEG will provide, in connection with each annual True-Up Adjustment filing, a confidential copy of relevant pages from annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees.

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

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

- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 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).

Public Service Electric and Gas Company
ATTACHMENT H-10A

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
Total Accumulated Deferred Income Taxes					0

From Acct. 282 (Not Subject to Proration) total, below
From Acct. 283 total, below
From Acct. 190 total, below
From Acct. 282 (Subject to Proration) total, below
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	B	C	D	E	F	G	H
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
ADIT-190							
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	D	E	F	G	H
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
<i>ADIT- 282 (Not Subject to Proration)</i>							
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	

A	B	C	D	E	F	G	H
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
<i>ADIT- 282 (Subject to Proration)</i>							
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							
Total ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A <i>ADIT-283</i>	B <i>Total</i>	C <i>Gas, Prod or Other Related</i>	D <i>Only Transmission Related</i>	E <i>Plant Related</i>	F <i>Labor Related</i>	G <i>A&G Expense Related</i>	H <i>Justification</i>
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Total ADIT</i>	
<i>ADIT- 282 (Not Subject to Proration)</i>	0	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
<i>ADIT-283</i>	0	0	0	0		From Acct. 283 total, below
<i>ADIT-190</i>	0	0	0	0		From Acct. 190 total, below
<i>Subtotal</i>	0	0	0	0		
<i>Wages & Salary Allocator</i>			0.0000%			
<i>Net Plant Allocator</i>		0.0000%				
<i>Multi-Factor A&G Expense Allocator</i>				0.0000%		
<i>End of Year ADIT</i>	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	B	C	D	E	F	G	H
	<i>Total</i>	<i>Gas, Prod Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
<i>ADIT-190</i>							
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 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	B	C	D	E	F	G	H
<i>ADIT- 282 (Not Subject to Proration)</i>	<i>Total</i>	<i>Gas, Prod Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
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	

A	B	C	D	E	F	G	H
<i>ADIT- 282 (Subject to Proration)</i>	<i>Total</i>	<i>Gas, Prod Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
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							
Total ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	D	E	F	G	H
ADIT- 283	<i>Total</i>	<i>Gas, Prod or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
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

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

Page 263

Allocated

Other Taxes

Col (j)

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	

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.

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

		Page #'s & Instructions
1	Accounts 450 & 451 Late Payment Penalties Allocated to Transmission	Company Records
2	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related (Note 2)	Company Records
3	Account 456 - Other Electric Revenues Transmission for Others	Company Records
4	Schedule 1A	Company Records
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)	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 <u>Pacific Gas and Electric Company</u> , 90 FERC ¶ 61,314. Note: in order to use lines 13-18, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).	

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

A	100 Basis Point increase in ROE and Income Taxes	Line 27 + Line 50 from below	0
B	100 Basis Point increase in ROE		1.00%

Return 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
23	Weighted Cost of Debt	Total Long Term 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

Composite 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	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.00%
32	CIT = T / (1-T)		0.00%
33	1 / (1-T)		100.00%
ITC Adjustment			
34	Amortized Investment Tax Credit	Attachment 5	0
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)	0
State and Local Tax Credits			
38	State and Local Tax Credits	Attachment 5	0
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)	0
42	Amortized Excess Deferred Taxes (Account 411.1)	(Line 141)	0
43	Total	(Line 140 + Line 141)	0
44	1 / (1-T)	1 / (1 - Line 131)	100.00%
45	Deficient/Excess Deferred Taxes Allocated to Transmission	(Line 142 * Line 143)	0
AFUDC Equity Permanent Difference			
46	Tax Effect of AFUDC Equity Permanent Difference	(Line 145)	0
47	1 / (1-T)	1 / (1 - Line 131)	100.00%
48	AFUDC Equity Permanent Difference Tax Adjustment	(Line 145 * Line 146)	0
49	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	0
50	Total Income Taxes	(Lines 37 + 40 + 45 + 48 + 49)	0

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

Electric / Non-electric Cost Support				Previous Year	Current Year											Average	
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
Plant Allocation Factors																	
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)		(h - i)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Intangible - Electric	(Note B)	p205.5.g														-
27	Common Plant in Service - Electric	(Note B)	p356														-
29	General Plant Account 397 -- Communications	(Note B)	p207.94.g														-
30	Common Plant Account 397 -- Communications	(Note B)	p356														-
34	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records														-
Accumulated Depreciation																	
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														-

Wages & Salary

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

Prepayments

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

Materials and Supplies

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

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
66	Transmission O&M	(Note O)	p321.112.b	
67	Transmission of Electricity by Others 565	(Note O)	p321.96.b	
a	Distribution Expenses	(Note O)	p322.156.b	
b	Customer Accounts Expenses	(Note O)	p322.164.b	
c	Customer Service and Information Expenses	(Note O)	p322.171.b	
d	Sales Expenses	(Note O)	p323.178.b	
20	Total Distribution O&M		(a + b + c + d)	-

Property Insurance Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
72	Property Insurance Account 924	(Note O)	p323.185	

Adjustments to A & G Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
69	Total A&G Expenses	(Note O)	p323.197.b	
70	Actual PBOP expense	(Note J)	Company Records	
71	Actual PBOP expense	(Note O)	Company Records	

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
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

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

Safety Related Advertising Cost Support

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			-

Education and Out Reach Cost Support

Line #s	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			-

Depreciation Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
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Depreciation Expense

88	Depreciation-Transmission	(Note J & O)	p336.7.f
90	Depreciation-General & Common	(Note J & O)	p336.10.f & .11.f
91	Depreciation-General Expense Associated with Acct. 397	(Note J & O)	Company Records
93	Depreciation-Intangible	(Note A & O)	p336.1.d&e
97	Transmission Depreciation Expense for Acct. 397	(Note J & O)	Company Records



Direct Assignment of Transmission Real Estate Taxes

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related	Non-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

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3
Income Tax Rates						
129	SIT=State Income Tax Rate or	(Note I)			NJ 0.00%	

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

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

Excluded Transmission Facilities

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 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

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

Facility Credits under Section 30.9 of the PJM OATT

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

PJM Load Cost Support

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

Abandoned Transmission Projects

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

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (d x e x f x g x h)
				0					0
				0					0
				0					0
				0					0
62	Total	0	0	0					0

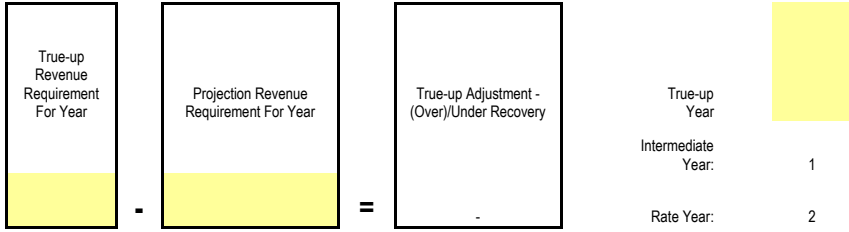
Notes:
The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customer that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the 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.

Public Service Electric and Gas Company

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
Calculation of Interest								
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 Recovery Plus Interest Amortized and Recovered 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 -

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 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>.

Public Service Electric and Gas Company

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)	(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	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)	(in service)
Dec-XX								Dec-XX	-	-	-	-	-	-	-
Jan								Jan	-	-	-	-	-	-	-
Feb								Feb	-	-	-	-	-	-	-
Mar								Mar	-	-	-	-	-	-	-
Apr								Apr	-	-	-	-	-	-	-
May								May	-	-	-	-	-	-	-
Jun								Jun	-	-	-	-	-	-	-
Jul								Jul	-	-	-	-	-	-	-
Aug								Aug	-	-	-	-	-	-	-
Sep								Sep	-	-	-	-	-	-	-
Oct								Oct	-	-	-	-	-	-	-
Nov								Nov	-	-	-	-	-	-	-
Dec								Dec	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	Total	-	-	-	-	-	-	-
								Average 13 Month Balance	-	-	-	-	-	-	-
								Average 13 Month in service		-	-	-	-	-	-
								13 Month Average CWIP to Appendix A, line 45							

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

Actual Additions - 20XX							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Other Projects PIS (monthly additions)	Project A	Project B	Project C	Project D	Project E	Project F	
	(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							
Dec							
Total	-	-	-	-	-	-	-

Actual Additions - 20XX							
(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
	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)
Dec-XX	-	-	-	-	-	-	-
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							

Actual Transmission Enhancement Charges - 20XX						
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

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

Interest on Transmission Enhancement Charge Reconciliation						
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

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

Estimated Transmission Enhancement Charges (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

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

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC	Formula Line		
3	A	171	Net Plant Carrying Charge without Depreciation	0.00%
4	B	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.
 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.
 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	(Yes or No)	Project A			Project B		
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	(Yes or No)						
12	Useful life of the project							
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	(Yes or 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		0.00%			0.00%		
16	Line 14 plus (line 5 times line 15)/100		0.00%			0.00%		
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		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
22	At Allowed ROE	2006						
23	With Increased ROE	2006						
24	At Allowed ROE	2007						
25	With Increased ROE	2007						
26	At Allowed ROE	2008						
27	With Increased ROE	2008						
28	At Allowed ROE	2009						
29	With Increased ROE	2009						
30	At Allowed ROE	2010						
31	With Increased ROE	2010						
32	At Allowed ROE	2011						
33	With Increased ROE	2011						
34	At Allowed ROE	2012						
35	With Increased ROE	2012						
36	At Allowed ROE	2013						
37	With Increased ROE	2013						
38	At Allowed ROE	2014						
39	With Increased ROE	2014						
40	At Allowed ROE	2015						
41	With Increased ROE	2015						
42	At Allowed ROE	2016						
43	With Increased ROE	2016						
44	At Allowed ROE	2017						
45	With Increased ROE	2017						
46	At Allowed ROE	2018						
47	With Increased ROE	2018						
48	At Allowed ROE	2019						
49	With Increased ROE	2019						
50	At Allowed ROE	2020						
51	With Increased ROE	2020						
52	At Allowed ROE	2021	-	-	-	-	-	-
53	With Increased ROE	2021	-	-	-	-	-	-

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

1	New Plant Carrying Charge			
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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.
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.
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"	(Yes or No)						
12	Useful life of the project	Life						
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC						
14	Input the allowed increase in ROE	Increased ROE (Basis Points)						
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
22	At Allowed ROE	2006						
23	With Increased ROE	2006						
24	At Allowed ROE	2007						
25	With Increased ROE	2007						
26	At Allowed ROE	2008						
27	With Increased ROE	2008						
28	At Allowed ROE	2009						
29	With Increased ROE	2009						
30	At Allowed ROE	2010						
31	With Increased ROE	2010						
32	At Allowed ROE	2011						
33	With Increased ROE	2011						
34	At Allowed ROE	2012						
35	With Increased ROE	2012						
36	At Allowed ROE	2013						
37	With Increased ROE	2013						
38	At Allowed ROE	2014						
39	With Increased ROE	2014						
40	At Allowed ROE	2015						
41	With Increased ROE	2015						
42	At Allowed ROE	2016						
43	With Increased ROE	2016						
44	At Allowed ROE	2017						
45	With Increased ROE	2017						
46	At Allowed ROE	2018						
47	With Increased ROE	2018						
48	At Allowed ROE	2019						
49	With Increased ROE	2019						
50	At Allowed ROE	2020						
51	With Increased ROE	2020						
52	At Allowed ROE	2021	-	-	-	-	-	-
53	With Increased ROE	2021	-	-	-	-	-	-

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

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line		
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5	C		Line B less Line A	0.00%
6	FCR if a CIAC			
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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 10.65%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.
For abandoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10	Details		Project E			Project F						
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	(Yes or No)										
12	Useful life of the project	Life										
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	(Yes or No)										
14	Input the allowed increase in ROE	CIAC										
15	From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)										
16	Line 14 plus (line 5 times line 15)/100	10.40% ROE	0.00%			0.00%						
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance	FCR for This Project	0.00%			0.00%						
18	Line 17 divided by line 12	Investment										
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)											
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Total	Incentive Charged	Revenue Credit	Increased ROE
22	At Allowed ROE	2006										
23	With Increased ROE	2006										
24	At Allowed ROE	2007										
25	With Increased ROE	2007										
26	At Allowed ROE	2008										
27	With Increased ROE	2008										
28	At Allowed ROE	2009										
29	With Increased ROE	2009										
30	At Allowed ROE	2010										
31	With Increased ROE	2010										
32	At Allowed ROE	2011										
33	With Increased ROE	2011										
34	At Allowed ROE	2012										
35	With Increased ROE	2012										
36	At Allowed ROE	2013										
37	With Increased ROE	2013										
38	At Allowed ROE	2014										
39	With Increased ROE	2014										
40	At Allowed ROE	2015										
41	With Increased ROE	2015										
42	At Allowed ROE	2016										
43	With Increased ROE	2016										
44	At Allowed ROE	2017										
45	With Increased ROE	2017										
46	At Allowed ROE	2018										
47	With Increased ROE	2018										
48	At Allowed ROE	2019										
49	With Increased ROE	2019										
50	At Allowed ROE	2020										
51	With Increased ROE	2020										
52	At Allowed ROE	2021	-	-	-	-	-	-	\$ -		\$ -	
53	With Increased ROE	2021	-	-	-	-	-	-	\$ -	\$ -		\$ -

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

TEC True-up Revenue Requirement For Year	TEC Projection Revenue Requirement For Year	TEC True-up Adjustment - (Over)/Under Recovery	True-up Year	
-	=	-	Intermediate Year:	1
			Rate Year:	2

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
Calculation of Interest								
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 Recovery Plus Interest Amortized and Recovered 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%	-	-	-

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.

Applicable 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 - 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>.

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

<u>FERC Account</u>	<u>Account Description</u>	<u>Depreciation 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 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

Excess DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Excess ADIT Regulatory Liability			Income Tax Gross-Up	Total Account 254	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Excess Deferred Taxes Account 254			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Excess DIT Account 254	Excess DIT with Gross-Up Account 254
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		Total Excess DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Deficient DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Deficient ADIT Regulatory Asset			Income Tax Gross-Up	Total Account 182.3	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Deficient Deferred Taxes Account 182.3			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Deficient DIT Account 182.3	Deficient DIT with Gross-Up Account 182.3
5		Protected		0		0	0				410.1	0	0	0	0	0	0	0
6		Unprotected Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
7		Unprotected Non-Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
...				0		0	0							0	0	0	0	0
8		Total Deficient DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes:

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

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

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

...

Public Service Electric and Gas Company
ATTACHMENT H-10A
Protected and Unprotected Excess Deferred Income Taxes
Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col. 20				
							Col 6 - Col.7	Protected						Unprotected										
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: Federal								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			
Jurisdiction Totals:								0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Jurisdiction: 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	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		
Totals:								0	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	0	0	0	0	0	0	0	0	
Unprotected Rate Base								0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unprotected Non-Rate Base								0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Excess / (Deficient) DIT:								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.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Protected and Unprotected Excess Deferred Income Taxes
Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col. 20	
							Col 6 - Col.7	Protected						Unprotected							
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: Federal								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
Jurisdiction Totals:					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jurisdiction: 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	0	0	0	
Jurisdiction Totals:					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
Protected							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unprotected Rate Base							0							0	0	0	0	0	0	0	
Unprotected Non-Rate Base							0							0	0	0	0	0	0	0	
Total Excess / (Deficient) DIT:							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.

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

Amount included on Line 51 of Appendix A of this Filing:

Average Unprotected Excess Deferred Income Tax Regulatory Liability balance	0	A
---	---	---

Vintage:

--

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

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

Explanations:

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

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

Vintage:

...

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

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

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

Amount included on Line 50 of Appendix A of this Filing:

Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance	0	A
--	---	---

Vintage:

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

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

Explanations:

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

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

Vintage:

...

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

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

Explanations:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

Amount included on Line 51 of Appendix A of this Filing:

Prorated Protected Excess Deferred Income Tax Regulatory Liability balance	0	A
--	---	---

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

Vintage:

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

Line	(1) Year	(2) Month	(3) Actual Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	(4) Projected Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	(5) EDIT Variance	(6) Under Projected Monthly EDIT	(7) Days Outstanding During the Year	(8) Proration Percentage	(9) Prorated Amount	(10) Over Projected Monthly EDIT	(11) Reversal of Projected EDIT Not Realized with Proration	(12) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis (Prorated)	(13) Monthly EDIT for True-Up	(14) EDIT 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 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.

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

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

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

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

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. 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.

Public Service Electric and Gas Company

ATTACHMENT H-10A

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 A

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

Vintage:

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

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

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.

Public Service Electric and Gas Company

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

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

16 EOY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing: 0

Explanations:

- Col. 14, Line 3 Represents the actual 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.
- 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.

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

Amount included on Line 51 of Appendix A of this Filing:

Prorated Protected Excess Deferred Income Tax Regulatory Liability balance	0	A
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Line 1 Projection for Year:
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:

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

Line	(1) Year	(2) Month	(3) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected EDIT	(8) Beginning & Ending Protected EDIT Balance
3	 	Dec						
4		Jan	 	335	91.78%	0	0	
5		Feb	 	307	84.11%	0	0	
6		Mar	 	276	75.62%	0	0	
7		Apr	 	246	67.40%	0	0	
8		May	 	215	58.90%	0	0	
9		Jun	 	185	50.68%	0	0	
10		Jul	 	154	42.19%	0	0	
11		Aug	 	123	33.70%	0	0	
12		Sep	 	93	25.48%	0	0	
13		Oct	 	62	16.99%	0	0	
14		Nov	 	32	8.77%	0	0	
15		Dec	 	1	0.27%	0	0	
		Total	<u> 0</u>			<u> 0</u>		

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 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.

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

Line 1 Projection for Year:
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)	
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			
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	...

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.

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

Amount included on Line 50 of Appendix A of this Filing:

Prorated Protected Deficient Deferred Income Tax Regulatory Asset balance	0	A
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Line 1 Projection for Year:
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:

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

Line	(1) Year	(2) Month	(3) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected DDIT	(8) 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 Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:							0	
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:							0	A

Explanations:

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

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

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

Vintage:

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

	(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	<u>0</u>			<u>0</u>			
16	Projected Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:							<u>0</u>	
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:							<u>0</u>	...

Explanations:

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

Exhibit 3 (Subpart A)

CLEAN TARIFF

(Reflects Order No. 864 revisions)

Effective Date: January 27, 2020

Allocators

1	Wages & Salary Allocation Factor			
	Transmission Wages Expense	(Note O)	Attachment 5	0
2	Total Wages Expense	(Note O)	Attachment 5	0
3	Less A&G Wages Expense	(Note O)	Attachment 5	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	Attachment 5	0
7	Common Plant in Service - Electric		(Line 22)	0
8	Total Plant in Service		(Line 6 + 7)	0
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	0
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	0
11	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	0
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	0
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	0
14	Net Plant		(Line 8 - Line 13)	0
15	Transmission Gross Plant		(Line 31)	0
16	Gross Plant Allocator		(Line 15 / Line 8)	0.0000%
17	Transmission Net Plant		(Line 43)	0
18	Net Plant Allocator		(Line 17 / Line 14)	0.0000%

Plant Calculations

Plant In Service				
19	Transmission Plant In Service	(Note B)	Attachment 5	0
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				
32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	0
33	Accumulated General Depreciation	(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 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	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 38 * Line 39)	0
41	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	0
42	Total Accumulated Depreciation		(Lines 32 + 40 + 41)	0
43	Total Net Property, Plant & Equipment		(Line 31 - Line 42)	0

Shaded cells are input cells

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
44	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	0
Regulatory Assets and Liabilities				
44a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	0
44b	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	0
44c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 44a + 44b)	0
CWIP for Incentive Transmission Projects				
45	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	0
Abandoned Transmission Projects				
45a	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	0
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	0
Prepayments				
47	Prepayments	(Note A & Q)	Attachment 5	0
Materials and Supplies				
48	Undistributed Stores Expense	(Note Q)	Attachment 5	0
49	Wage & Salary Allocator		(Line 5)	0.0000%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q)	Attachment 5	0
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	0
Cash Working Capital				
53	Operation & Maintenance Expense		(Line 80)	0
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	0
Network Credits				
56	Outstanding Network Credits	(Note N)	Attachment 5	0
57	Total Adjustment to Rate Base		(Lines 44 + 44c + 45 + 45a + 46 + 47 + 52 + 55 - 56)	0
58	Rate Base		(Line 43 + Line 57)	0

Operations & Maintenance Expense

Transmission O&M				
59	Transmission O&M	(Note O)	Attachment 5	0
60	Plus Transmission Lease Payments	(Note O)	Attachment 5	0
61	Transmission O&M		(Lines 59 + 60)	0
Allocated Administrative & General Expenses				
62	Total A&G	(Note O)	Attachment 5	0
63	Plus: Actual PBOP expense	(Note J)	Attachment 5	0
64	Less: Actual PBOP expense	(Note O)	Attachment 5	0
65	Less Property Insurance Account 924	(Note O)	Attachment 5	0
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	0
67	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	0
68	Less EPRI Dues	(Note D & O)	Attachment 5	0
69	Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	0
70	Wage & Salary Allocator		(Line 5)	0.0000%
71	Administrative & General Expenses Allocated to Transmission		(Line 69 * Line 70)	0
Directly Assigned A&G				
72	Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	0
73	General Advertising Exp Account 930.1	(Note K & O)	Attachment 5	0
74	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 72 + Line 73)	0
75	Property Insurance Account 924		(Line 65)	0
76	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	0
77	Total Accounts 928 and 930.1 - General		(Line 75 + Line 76)	0
78	Net Plant Allocator		(Line 18)	0.0000%
79	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	0
80	Total Transmission O&M		(Lines 61 + 71 + 74 + 79)	0

Depreciation & Amortization Expense

81	Depreciation Expense			
	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
81a	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5	0
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
83	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	0
84	Balance of General Depreciation Expense		(Line 82 - Line 83)	0
85	Intangible Amortization	(Note A & O)	Attachment 5	0
86	Total		(Line 84 + Line 85)	0
87	Wage & Salary Allocator		(Line 5)	0.0000%
88	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 86 * Line 87)	0
89	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	0
90	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 88 + Line 89)	0
91	Total Transmission Depreciation & Amortization		(Lines 81 + 81a + 90)	0

Taxes Other than Income Taxes

92	Taxes Other than Income Taxes	(Note O)	Attachment 2	0
93	Total Taxes Other than Income Taxes		(Line 92)	0

Return \ Capitalization Calculations

94	Long Term Interest		p117.62.c through 67.c	0
95	Preferred Dividends	enter positive	p118.29.d	0
	Common Stock			
96	Proprietary Capital	(Note P)	Attachment 5	0
97	Less Accumulated Other Comprehensive Income Account 219	(Note P)	Attachment 5	0
98	Less Preferred Stock		(Line 106)	0
99	Less Account 216.1	(Note P)	Attachment 5	0
100	Common Stock		(Line 96 - 97 - 98 - 99)	0
	Capitalization			
101	Long Term Debt	(Note P)	Attachment 5	0
102	Less Loss on Reacquired Debt	(Note P)	Attachment 5	0
103	Plus Gain on Reacquired Debt	(Note P)	Attachment 5	0
104	Less ADIT associated with Gain or Loss	(Note P)	Attachment 5	0
105	Total Long Term Debt		(Line 101 - 102 + 103 - 104)	0
106	Preferred Stock	(Note P)	Attachment 5	0
107	Common Stock		(Line 100)	0
108	Total Capitalization		(Sum Lines 105 to 107)	0
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	0.00%
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	0.00%
111	Common %	Common Stock	(Line 107 / Line 108)	0.00%
112	Debt Cost	Total Long Term Debt	(Line 94 / Line 105)	0.0000
113	Preferred Cost	Preferred Stock	(Line 95 / Line 106)	0.0000
114	Common Cost	Common Stock	(Note J) Fixed	0.1168
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	0.0000
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	0.0000
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	0.0000
118	Rate of Return on Rate Base (ROR)		(Sum Lines 115 to 117)	0.0000
119	Investment Return = Rate Base * Rate of Return		(Line 58 * Line 118)	0

Shaded cells are input cells

Composite 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	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			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)			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 Transmission			(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 Adjustment			(Line 128f * Line 128g)	0

129 **Income Tax Component** = $(T/1-T) * \text{Investment Return} * (1 - (\text{WCLTD}/\text{ROR})) =$ [Line 124 * Line 119 * (1 - (Line 115 / Line 118))] -

130 **Total Income Taxes** (Lines 128 + 128e + 128h + 129) -

Revenue 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 Associated 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			(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 Point 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 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 other than PJM Sch. 12 projects not paid by other PJM transmission zones			Attachment 7	-
163	Facility Credits under Section 30.9 of the PJM OATT			Attachment 5	-
164	Net Zonal Revenue Requirement			(Line 160 + 161 + 162 + 163)	-

Network Zonal Service Rate

165	1 CP Peak		(Note L)	Attachment 5	-
166	Rate (\$/MW-Year)			(Line 164 / 165)	-

167 **Network Service Rate (\$/MW/Year)** (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.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments

towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line 147.
- 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

	Only Transmission Related	Plant Related	Labor Related	Total 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	

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	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190						
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	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	B	C	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	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total ADIT- 282 (Subject to Proration)	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A ADIT-283	B Total	C Gas, Prod or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G 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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

	Only Transmission Related	Plant Related	Labor Related	Total 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	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190						
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Not Subject to Proration)						
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	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Subject to Proration)						
Subtotal - ADIT- 282 (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 (Subject to Proration)	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	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

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

Page 263

Allocated

Other Taxes	Col (i)	Allocator	Allocated 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			
25 Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

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

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

Accounts 450 & 451		
1	Late Payment Penalties Allocated to Transmission	-
Account 454 - Rent from Electric Property		
2	Rent from Electric Property - Transmission Related (Note 2)	-
Account 456 - Other Electric Revenues		
3	Transmission for Others	-
4	Schedule 1A	-
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)	-
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	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).

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

A	100 Basis Point increase in ROE and Income Taxes	Line 27 + Line 42 from below	#DIV/0!
B	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Line 43 + Line 57)	-
2	Long Term Interest	p117.62.c through 67.c	-
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 106)	0
7	Less Account 216.1	Attachment 5	0
8	Common Stock	(Line 96 - 97 - 98 - 99)	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 101 - 102 + 103 - 104)	0
14	Preferred Stock	Attachment 5	0
15	Common Stock	(Line 100)	0
16	Total Capitalization	(Sum Lines 105 to 107)	0
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%
20	Debt Cost	Total Long Term Debt (Line 94 / Line 105)	0.0000
21	Preferred Cost	Preferred Stock (Line 95 / Line 106)	0.0000
22	Common Cost	Common Stock (Line 114 + 100 basis points)	0.1268
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 109 * Line 112)	0.0000
24	Weighted Cost of Preferred	Preferred Stock (Line 110 * Line 113)	0.0000
25	Weighted Cost of Common	Common Stock (Line 111 * Line 114)	0.0000
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

Composite 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	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	0.00%
32	CIT = T / (1-T)		0.00%
33	1 / (1-T)		100.00%
ITC Adjustment			
34	Amortized Investment Tax Credit	enter negative Attachment 5	0
35	1/(1-T)	1 / (1 - Line 123)	100.00%
36	Net Plant Allocation Factor	(Line 18)	0.0000%
37	ITC Adjustment Allocated to Transmission	(Line 125 * Line 126 * Line 127)	0
Deficient/Excess Deferred Taxes Amortization			
38	Amortized Deficient Deferred Taxes (Account 410.1)	(Line 128a)	0
39	Amortized Excess Deferred Taxes (Account 411.1)	enter negative (Line 128b)	0
40	Total	(Line 128a + Line 128b)	0
41	1 / (1-T)	1 / (1 - Line 123)	100.00%
42	Deficient/Excess Deferred Taxes Allocated to Transmission	(Line 128c * Line 128d)	0
AFUDC Equity Permanent Difference			
43	Tax Effect of AFUDC Equity Permanent Difference	(Line 128f)	0
44	1 / (1-T)	1 / (1 - Line 123)	100.00%
45	AFUDC Equity Permanent Difference Tax Adjustment	(Line 128f * Line 128g)	0
46	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R))$	#DIV/0!
47	Total Income Taxes		#DIV/0!

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

Electric / Non-electric Cost Support				Previous Year	Current Year											Average	Non-electri	
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec		
Plant Allocation Factors																		
6	Electric Plant in Service	(Note B)	p207.104g														-	
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	(Note B)	p356														-	
Plant In Service																		
19	Transmission Plant in Service	(Note B)	p207.58.g p205.5.g&p207.99.g														-	
20	General	(Note B)															-	
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	(Note B)	Company Records														-	
Accumulated Depreciation																		
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														-	

Wages & Salary

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

Transmission / Non-transmission Cost Support

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

Prepayments

Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	Electric Beginning Year	Electric End of Year Balance	Average Balance	Wage & Salary Allocator	To Line 47
47	Prepayments	(Note A & Q)	p111.57c	-	-	-	-	0.000%	-

Materials and Supplies

Line #s	Descriptions	Notes	Page #'s & Instructions												Beginning Year Balance	End of Year Balance	Average Balance
---------	--------------	-------	-------------------------	--	--	--	--	--	--	--	--	--	--	--	------------------------	---------------------	-----------------

48	Materials and Supplies Undistributed Stores Exp	(Note Q) (Note N & Q))	p227.16.b,c	
51	Transmission Materials & Supplies		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
56	Outstanding Network Credits	(Note N)	From PJM	-	-	-

O&M Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
59	Transmission O&M	(Note O)	p321.112.b	-
60	Transmission Lease Payments		p321.96.b	-

Property Insurance Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
65	Property Insurance Account 924	(Note O)	p323.185	-

Adjustments to A & G Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
62	Total A&G Expenses		p323.197b	-
63	Actual PBOP expense	(Note J)		-
64	Actual PBOP expense	(Note O)	Company Records	-

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related
66	Allocated General & Common Expenses Regulatory	(Note E & O)	p323.189b	-	
72	Directly Assigned A&G Regulatory	(Note G & O)	p323.189b	-	

General & Common Expenses

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

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Education & Outreach	Other
76	Directly Assigned A&G General Advertising	(Note K & O)	p323.191b	-		

Depreciation Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
81	Depreciation Expense	(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	(Note J & O)	Company Records	

Direct Assignment of Transmission Real Estate Taxes

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related	Non-Transmission
92	Real Estate Taxes -		p263.36i			

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	XXXX	XXXX End of	Average
96	Proprietary Capital	(Note P)	p112.16.c,d			
97	Accumulated Other	(Note P)	p112.15.c,d			
99	Account 216.1	(Note P)	Attachment 5			
101	Long Term Debt	(Note P)	p112.18.c,d thru 23.c,d			
102	Loss on Reacquired	(Note P)	p111.81.c,d			
103	Gain on Reacquired	(Note P)	p113.61.c,d			
104	ADIT associated with Gain or	(Note P)	p277.3.k (footnote)			0
106	Preferred Stock	(Note P)	p112.3.c,d			

MultiState Workpaper

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 Investment Tax Credit

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
125	Amortized Investment Tax Credit	(Note	p266.8.f	

Excluded Transmission Facilities

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT

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

PJM Load Cost Support

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

Abandoned Transmission Projects

Line #s	Descriptions	Notes	Page #'s & Instructions	BRH Project	Project X	Project Y
Attachment 7	a Beginning Balance of Unamortized Transmission Projects		Per FERC Order	\$ --		
	b Years remaining in Amortization Period		Per FERC Order	--		
81	c Transmission Depreciation Expense Including Amortization of Limited Term Plant		(line a / line b)	\$ --	\$	\$
	d Ending Balance of Unamortized Transmission Projects		(line a - line c)	\$ --	\$	\$
	e Average Balance of Unamortized Abandoned Transmission Projects		(line a + d)/2	\$ --	\$	\$

	g	Non Incentive Return and Income Taxes	(Appendix A line 137+	_____	--
	h	Rate Base	(Appendix A line 58)	_____	--
Attachment 7	i	Non Incentive Return and Income Taxes	(line g / line h)	_____	--
				_____	--
				_____	--

Docket Numbers authorizing amount and period for recovery of Abandoned Transmission Project:

BRH Project Docket No. ER12-2274-000 Authorizing \$3,500,000 with 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:

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

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

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

	Calendar Year	Complete for Each Calendar Year beginning in 2009	
A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.		
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.		
C	Difference (A-B)		0
D	Future Value Factor $(1+i)^{24}$		1.00000
E	True-up Adjustment $(C \times D)$		0

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

Where:

$i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Interest 35.19a for Current 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%

Public Service Electric and Gas Company

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
Dec								
Jan								
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Total	-	-	-	-	-	-	-	-

(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 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	-	-	-	-	-	-	-	-
Average 13 Month Average CWIP to Appendix A, line 45								

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Other Projects PIS (Monthly additions)	New Freedom Loop (month balance)							
		(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	-	-	-	-	-	-	-	-	-

	(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 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
Average CWIP
to Appendix A,
line 46

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
-	-	-	-	-	-	-	-	-

Reconciliation amount by Project (without 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 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
-	-	-	-	-	-	-	-	-

Exhibit 3 (Subpart B)

CLEAN 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**

Fixed Charge Rate (FCR) if not a CIAC

	Formula Line		
A	152	Net Plant Carrying Charge without Depreciation	0.0000%
B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.0000%
C		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 the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.**

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"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
Year placed in Service (0 if CWIP)

Details		Branchburg (B0130)			Kittany (B0134)			Essex Aldene (B0145)			New Freedom Trans.(B0411)		
Schedule 12	(Yes or No)												
Life													
CIAC	(Yes or No)												
Increased ROE (Basis Points)	11.68% ROE												
FCR for This Project													
Investment													
Annual Depreciation or Amort Exp													
	Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue
W 11.68 % ROE	2006												
W Increased ROE	2006												
W 11.68 % ROE	2007												
W Increased ROE	2007												
W 11.68 % ROE	2008												
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												
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W Increased ROE	2024												
W 11.68 % ROE	2025												
W Increased ROE	2025												
												
												

New Freedom Loop (B0498)			Metuchen Transformer (B0161)			Branchburg-Flagtown-Sommerville (B0169)			Branchburg Flagtown - Bridgewater (B0170)			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 Amort	Revenue

Mid-Atlantic Power Pathway (MAAP) B0512		Burlington - Camden Project (B1156)	West Orange Project (B1154)	Mickleton-Camden-Gloucester Project (B1398, B1398.1, B1398.2, B1398.3, B1398.4, B1398.7)
Ending Depreciation or Amort Revenue		Ending Depreciation or Amort Revenue	Ending Depreciation or Amort Revenue	Ending Depreciation or Amort Revenue

Northeast Grid Reliability Project (B1304)			Susquehanna Roseland (B0489) >= 500KV CWIP			Susquehanna Roseland (B0489) < 500KV CWIP			Bergen-Linden 345 kV Project (B2436-B2437)			Artificial Island Project (B2633)			BRH Project (B0829-B0830) Abandoned Recovery Costs					
Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Total	Incentive Charged	Revenue Credit
																		\$	\$	\$
																		\$	\$	\$
																		\$	\$	\$
																		\$	\$	\$
																		\$	\$	\$
																		\$	\$	\$
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Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

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

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

Excess DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Excess ADIT Regulatory Liability			Income Tax Gross-Up	Total Account 254	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Excess Deferred Taxes Account 254			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Excess DIT Account 254	Excess DIT with Gross-Up Account 254
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		Total Excess DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Deficient DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Deficient ADIT Regulatory Asset			Income Tax Gross-Up	Total Account 182.3	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Deficient Deferred Taxes Account 182.3			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Deficient DIT Account 182.3	Deficient DIT with Gross-Up Account 182.3
5		Protected		0		0	0				410.1	0	0	0	0	0	0	0
6		Unprotected Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
7		Unprotected Non-Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
...				0		0	0							0	0	0	0	0
8		Total Deficient DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes:

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

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

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

...

Public Service Electric and Gas Company
ATTACHMENT H-10A
 Protected and Unprotected Excess Deferred Income Taxes
 Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col.20		
							Col 6 - Col.7	Protected						Unprotected								
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: Federal							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: 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		
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	0	0		
							0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Excess / (Deficient) DIT:							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.

Public Service Electric and Gas Company
ATTACHMENT H-10A
 Protected and Unprotected Excess Deferred Income Taxes
 Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col.20		
							Col 6 - Col.7	Protected						Unprotected								
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: Federal							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		
Jurisdiction Totals:							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jurisdiction: 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		
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	0	0		
							0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Excess / (Deficient) DIT:							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.

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

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

Average Unprotected Excess Deferred Income Tax Regulatory Liability balance	0	A
---	---	---

Vintage:

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

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

Explanations:

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

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

Vintage:

...

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

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

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

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

Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance	0	A
--	---	---

Vintage:

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

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

Explanations:

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

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

Vintage:

...

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

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

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

Prorated Protected Excess Deferred Income Tax Regulatory Liability balance	0	A
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Line 1 True-Up for Year: (Enter 365, or for Leap Year enter 366)
 Line 2 Number of Days in Year: (Enter 365, or for Leap Year enter 366)

Vintage:

	(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 Balances for True-Up
3		Dec												
4		Jan			0	0	335	91.78%	0	0	0	0	0	0
5		Feb			0	0	307	84.11%	0	0	0	0	0	0
6		Mar			0	0	276	75.62%	0	0	0	0	0	0
7		Apr			0	0	246	67.40%	0	0	0	0	0	0
8		May			0	0	215	58.90%	0	0	0	0	0	0
9		Jun			0	0	185	50.68%	0	0	0	0	0	0
10		Jul			0	0	154	42.19%	0	0	0	0	0	0
11		Aug			0	0	123	33.70%	0	0	0	0	0	0
12		Sep			0	0	93	25.48%	0	0	0	0	0	0
13		Oct			0	0	62	16.99%	0	0	0	0	0	0
14		Nov			0	0	32	8.77%	0	0	0	0	0	0
15		Dec			0	0	1	0.27%	0	0	0	0	0	0
		Total	0	0	0	0			0	0	0	0	0	0

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.

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

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

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

	(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 Balances for True-Up
3	 	Dec												
4		Jan	 	 	0	0	335	91.78%	0	0	0	0	0	0
5		Feb	 	 	0	0	307	84.11%	0	0	0	0	0	0
6		Mar	 	 	0	0	276	75.62%	0	0	0	0	0	0
7		Apr	 	 	0	0	246	67.40%	0	0	0	0	0	0
8		May	 	 	0	0	215	58.90%	0	0	0	0	0	0
9		Jun	 	 	0	0	185	50.68%	0	0	0	0	0	0
10		Jul	 	 	0	0	154	42.19%	0	0	0	0	0	0
11		Aug	 	 	0	0	123	33.70%	0	0	0	0	0	0
12		Sep	 	 	0	0	93	25.48%	0	0	0	0	0	0
13		Oct	 	 	0	0	62	16.99%	0	0	0	0	0	0
14		Nov	 	 	0	0	32	8.77%	0	0	0	0	0	0
15		Dec	 	 	0	0	1	0.27%	0	0	0	0	0	0
		Total	0	0	0	0			0	0	0	0	0	0

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 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.

Public Service Electric and Gas Company
ATTACHMENT H-10A

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	0	A
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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	(1) Year	(2) Month	(3) Actual Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(4) Projected Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(5) DDIT Variance	(6) Under Projected Monthly DDIT	(7) Days Outstanding During the Year	(8) Proration Percentage	(9) Prorated Amount	(10) Over Projected Monthly DDIT	(11) Reversal of Projected DDIT Not Realized with Proration	(12) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis (Prorated)	(13) Monthly DDIT for True-Up	(14) 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:

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.

**Public Service Electric and Gas Company
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

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

16 EOY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing: 0

- Explanations:**
- Col. 14, Line 3 Represents the actual 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.
 - 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.

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

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

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

Prorated Protected Excess Deferred Income Tax Regulatory Liability balance	0	A
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Line 1 Projection for Year: _____
 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)	
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			
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	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.

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

Line 1 Projection for Year:
 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

	(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	<input type="text" value=""/>	Dec	<input type="text" value=""/>					<input type="text" value=""/>	
4		Jan	<input type="text" value=""/>	335	91.78%	0	0		
5		Feb	<input type="text" value=""/>	307	84.11%	0	0		
6		Mar	<input type="text" value=""/>	276	75.62%	0	0		
7		Apr	<input type="text" value=""/>	246	67.40%	0	0		
8		May	<input type="text" value=""/>	215	58.90%	0	0		
9		Jun	<input type="text" value=""/>	185	50.68%	0	0		
10		Jul	<input type="text" value=""/>	154	42.19%	0	0		
11		Aug	<input type="text" value=""/>	123	33.70%	0	0		
12		Sep	<input type="text" value=""/>	93	25.48%	0	0		
13		Oct	<input type="text" value=""/>	62	16.99%	0	0		
14		Nov	<input type="text" value=""/>	32	8.77%	0	0		
15		Dec	<input type="text" value=""/>	1	0.27%	0	0		
		Total	<u>0</u>			<u>0</u>			
16		Projected Protected Excess Deferred Income Tax Regulatory Liability based on Proration Methodology:							<u>0</u>
17		Projected EOY Protected Excess Deferred Income Tax Regulatory Liability included in the FERC Formula Filing:							<u>0</u> <input type="text" value="..."/>

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.

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

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

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

Prorated Protected Deficient Deferred Income Tax Regulatory Asset balance	0	A
---	---	---

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

Vintage:

[redacted] Account 182.3, Transmission-related Protected Deficient Deferred Income Tax Regulatory Asset

Line	(1) Year	(2) Month	(3) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected DDIT	(8) Beginning & Ending Protected DDIT Balance	
3	[redacted]	Dec						[redacted]	
4		Jan	[redacted]	335	91.78%	0	0		
5		Feb	[redacted]	307	84.11%	0	0		
6		Mar	[redacted]	276	75.62%	0	0		
7		Apr	[redacted]	246	67.40%	0	0		
8		May	[redacted]	215	58.90%	0	0		
9		Jun	[redacted]	185	50.68%	0	0		
10		Jul	[redacted]	154	42.19%	0	0		
11		Aug	[redacted]	123	33.70%	0	0		
12		Sep	[redacted]	93	25.48%	0	0		
13		Oct	[redacted]	62	16.99%	0	0		
14		Nov	[redacted]	32	8.77%	0	0		
15		Dec	[redacted]	1	0.27%	0	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:							0	A

Explanations:

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

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

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

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

Line	(1) Year	(2) Month	(3) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected DDIT	(8) 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 Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:							0
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:							0 ...

Explanations:

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

Exhibit 4 (Subpart A)

CLEAN TARIFF

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

Effective Date: August 1, 2021

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense	(Note O)	Attachment 5	0
2	Total Wages Expense	(Note O)	Attachment 5	0
3	Less A&G Wages Expense	(Note O)	Attachment 5	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	Attachment 5	0
7	Common Plant in Service - Electric		(Line 27)	0
8	Total Plant in Service		(Line 6 + 7)	0
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	0
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	0
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	0
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	0
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	0
14	Net Plant		(Line 8 - Line 13)	0
15	Transmission Gross Plant		(Line 36)	0
16	Gross Plant Allocator		(Line 15 / Line 8)	0.0000%
17	Transmission Net Plant		(Line 48)	0
18	Net Plant Allocator		(Line 17 / Line 14)	0.0000%
O&M Allocation Factor				
19	Transmission O&M Expense	(Note O)	(Line 68)	0
20	Distribution O&M Expense	(Note O)	Attachment 5	0
21	Total Distribution and Transmission O&M Expense		(Line 19 + 20)	0
22	Transmission O&M Allocator		(Line 19 / Line 21)	0.0000%
23	Multi-Factor A&G Expense Allocator		((Line 5 + Line 16 + Line 22) / 3)	0.0000%

Plant Calculations

Plant In Service				
24	Transmission Plant In Service	(Note B)	Attachment 5	0
25	General	(Note B)	Attachment 5	0
26	Intangible - Electric	(Note B)	Attachment 5	0
27	Common Plant - Electric	(Note B)	Attachment 5	0
28	Total General, Intangible & Common Plant		(Line 25 + Line 26 + Line 27)	0
29	Less: General Plant Account 397 -- Communications	(Note B)	Attachment 5	0
30	Less: Common Plant Account 397 -- Communications	(Note B)	Attachment 5	0
31	General and Intangible Excluding Acct. 397		(Line 28 - Line 29 - Line 30)	0
32	Wage & Salary Allocator		(Line 5)	0.0000%
33	General and Intangible Plant Allocated to Transmission		(Line 31 * Line 32)	0
34	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	0
35	Total General and Intangible Functionalized to Transmission		(Line 33 + Line 34)	0
36	Total Plant In Rate Base		(Line 24 + Line 35)	0
Accumulated Depreciation				
37	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	0
38	Accumulated General Depreciation	(Note B & J)	Attachment 5	0
39	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	0
40	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	0
41	Balance of Accumulated General Depreciation		(Line 38 + Line 39 - Line 40)	0
42	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	0
43	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 41 + 42)	0
44	Wage & Salary Allocator		(Line 5)	0.0000%
45	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 43 * Line 44)	0
46	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	0
47	Total Accumulated Depreciation		(Lines 37 + 45 + 46)	0
48	Total Net Property, Plant & Equipment		(Line 36 - Line 47)	0

Adjustment To Rate Base

49	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	0
	Regulatory Assets and Liabilities			
50	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		Attachments 9.c, 9.e, 9.g	0
51	Excess Deferred Taxes Regulatory Liability (Account 254)		Attachments 9.b, 9.d, 9.f	0
52	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 50 + 51)	0
	CWIP for Incentive Transmission Projects			
53	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	0
	Abandoned Transmission Projects			
54	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	0
55	Plant Held for Future Use	(Note C & Q)	Attachment 5	0
	Prepayments			
56	Prepayments	(Note A & Q)	Attachment 5	0
	Materials and Supplies			
57	Undistributed Stores Expense	(Note Q)	Attachment 5	0
58	Wage & Salary Allocator		(Line 5)	0.0000%
59	Total Undistributed Stores Expense Allocated to Transmission		(Line 57 * Line 58)	0
60	Transmission Materials & Supplies	(Note Q)	Attachment 5	0
61	Total Materials & Supplies Allocated to Transmission		(Line 59 + Line 60)	0
	Unfunded Reserves			
62	Unfunded Reserves	(Note A & Q)	Attachment 5	0
	Network Credits			
63	Outstanding Network Credits	(Note N & Q)	Attachment 5	0
64	Total Adjustment to Rate Base		(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 - 62 - 63)	0
65	Rate Base		(Line 48 + Line 64)	0

Operations & Maintenance Expense

	Transmission O&M			
66	Transmission O&M	(Note O)	Attachment 5	0
67	Less: Transmission of Electricity by Others Account 565	(Note O)	Attachment 5	0
68	Transmission O&M		(Lines 66 - 67)	0
	Allocated Administrative & General Expenses			
69	Total A&G	(Note O)	Attachment 5	0
70	Plus: Actual PBOP expense	(Note J)	Attachment 5	0
71	Less: Actual PBOP expense	(Note O)	Attachment 5	0
72	Less Property Insurance Account 924	(Note O)	Attachment 5	0
73	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	0
74	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	0
75	Less EPRI Dues	(Note D & O)	Attachment 5	0
76	Administrative & General Expenses		Sum (Lines 69 to 70) - Sum (Lines 71 to 75)	0
77	Multi-Factor A&G Expense Allocator		(Line 23)	0.0000%
78	Administrative & General Expenses Allocated to Transmission		(Line 76 * Line 77)	0
	Directly Assigned A&G			
79	Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	0
80	General Advertising Exp Account 930.1	(Note K & O)	Attachment 5	0
81	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 79 + Line 80)	0
82	Property Insurance Account 924		(Line 72)	0
83	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	0
84	Total Accounts 928 and 930.1 - General		(Line 82 + Line 83)	0
85	Net Plant Allocator		(Line 18)	0.0000%
86	A&G Directly Assigned to Transmission		(Line 84 * Line 85)	0
87	Total Transmission O&M		(Lines 68 + 78 + 81 + 86)	0

Shaded cells are input cells

Depreciation & Amortization Expense**Depreciation Expense**

88	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
89	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5	0
90	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	0
91	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	0
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	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 94 * Line 95)	0
97	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	0
98	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 96 + Line 97)	0
99	Total Transmission Depreciation & Amortization		(Lines 88 + 89 + 98)	0

Taxes 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

Return \ 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	(Note P)	(Line 114)	0
107	Less Account 216.1	(Note P)	Attachment 5	0
108	Common Stock		(Line 104 - 105 - 106 - 107)	0
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	Total Long Term Debt		(Line 109 - 110 + 111 - 112)	0
114	Preferred Stock	(Note P)	Attachment 5	0
115	Common Stock		(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

Composite 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	p		Per State Tax Code	
131	T			0.00%
132	T / (1-T)			0.00%

ITC Adjustment

133	Amortized Investment Tax Credit	(Note O)	Attachment 5	0
134	1/(1-T)		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)	0

State and Local Tax Credits

137	State and Local Tax Credits	(Note O)	Attachment 5	0
138	1/(1-T)		1 / (1 - Line 131)	100.00%
139	State and Local Tax Credit Adjustment		(Line 137 * Line 138)	0

Deficient/Excess Deferred Taxes Amortization

140	Amortized Deficient Deferred Taxes (Account 410.1)	(Note S)	Attachment 9 EDIT-DDIT	0
141	Amortized Excess Deferred Taxes (Account 411.1)	(Note T)	Attachment 9 EDIT-DDIT	0
142	Total		(Line 140 + Line 141)	0
143	1/(1-T)		1 / (1 - Line 131)	100.00%
144	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 142 * Line 143)	0

AFUDC Equity Permanent Difference

145	Tax Effect of AFUDC Equity Permanent Difference	(Note U)		
146	1/(1-T)		1 / (1 - Line 131)	100.00%
147	AFUDC Equity Permanent Difference Tax Adjustment		(Line 145 * Line 146)	0

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)

Revenue Requirement

Summary

150	Net Property, Plant & Equipment		(Line 48)	0
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	Taxes Other than Income		(Line 101)	0
156	Investment Return		(Line 127)	0
157	Income Taxes		(Line 149)	0
158	Gross Revenue Requirement		(Sum Lines 153 to 157)	0

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities

159	Transmission Plant In Service		(Line 24)	0
160	Excluded Transmission Facilities	(Note B & M)	Attachment 5	0
161	Included Transmission Facilities		(Line 159 - Line 160)	0
162	Inclusion Ratio		(Line 161 / Line 159)	0.00%
163	Gross Revenue Requirement		(Line 158)	0
164	Adjusted Gross Revenue Requirement		(Line 162 * Line 163)	0

Revenue Credits & Interest on Network Credits

165	Revenue Credits	(Note O)	Attachment 3	
166	Interest on Network Credits	(Note N & O)	Attachment 5	
167	Net Revenue Requirement		(Line 164 - Line 165 + Line 166)	0

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	Gross Revenue Requirement Less Return and Taxes		(Line 158 - Line 156 - Line 157)	
174	Increased Return and Taxes		Attachment 4	
175	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 173 + Line 174)	
176	Net Transmission Plant, CWIP and Abandoned Plant		(Line 24 - Line 37 + Line 53 + Line 54)	
177	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(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%

Net Revenue Requirement

179	Net Revenue Requirement		(Line 167)	
180	True-up amount		Attachment 6	
181	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones		Attachment 7	
182	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	
183	Net Zonal Revenue Requirement		(Line 179 + 180 + 181 + 182)	

Network Zonal Service Rate

184	1 CP Peak	(Note L)	Attachment 5	
185	Rate (\$/MW-Year)		(Line 183 / 184)	

186	Network Service Rate (\$/MW/Year)			(Line 185)
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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.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$
the percentage of federal income tax deductible for state income taxes.
- J ROE will be supported in the original filing and no change in ROE will be made absent a filing at FERC.

PBOP expense shall be based upon the Company's Actual Annual PBOP Expense until changed by a filing at FERC.

The actual Annual PBOP Expense to be included in the Formula Rate Annual Update that is required to be filed on or before October 15 of each year shall be based upon the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees for PBOP and as included by the Company in its most recent True-Up Adjustment filing.

PSEG will provide, in connection with each annual True-Up Adjustment filing, a confidential copy of relevant pages from annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees.

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

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

- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 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).

Public Service Electric and Gas Company
ATTACHMENT H-10A

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

	Only				Total ADIT	
	Transmission Related	Plant Related	Labor Related	A&G Expense Related		
ADIT- 282 (Not Subject to Proration)	0	0	0	0	0	From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	0	0	0	0	0	From Acct. 283 total, below
ADIT-190	0	0	0	0	0	From Acct. 190 total, below
Subtotal	0	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					<u>0</u>	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	B	C	D	E	F	G	H
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
ADIT-190							
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	D	E	F	G	H
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
<i>ADIT- 282 (Not Subject to Proration)</i>							
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	

A	B	C	D	E	F	G	H
	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
<i>ADIT- 282 (Subject to Proration)</i>							
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							
Total ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A <i>ADIT-283</i>	B <i>Total</i>	C <i>Gas, Prod or Other Related</i>	D <i>Only Transmission Related</i>	E <i>Plant Related</i>	F <i>Labor Related</i>	G <i>A&G Expense Related</i>	H <i>Justification</i>
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Total ADIT</i>	
<i>ADIT- 282 (Not Subject to Proration)</i>	0	0	0	0		From Acct. 282 (Not Subject to Proration) total, below
<i>ADIT-283</i>	0	0	0	0		From Acct. 283 total, below
<i>ADIT-190</i>	0	0	0	0		From Acct. 190 total, below
<i>Subtotal</i>	0	0	0	0		
<i>Wages & Salary Allocator</i>			0.0000%			
<i>Net Plant Allocator</i>		0.0000%				
<i>Multi-Factor A&G Expense Allocator</i>				0.0000%		
<i>End of Year ADIT</i>	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	B	C	D	E	F	G	H
	<i>Total</i>	<i>Gas, Prod Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
<i>ADIT-190</i>							
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
- 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	B	C	D	E	F	G	H
<i>ADIT- 282 (Not Subject to Proration)</i>	<i>Total</i>	<i>Gas, Prod Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
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	

A	B	C	D	E	F	G	H
<i>ADIT- 282 (Subject to Proration)</i>	<i>Total</i>	<i>Gas, Prod Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
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							
Total ADIT- 282 (Subject to Proration)	0	0	0	0	0	0	

Instructions for Account 282:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

A	B	C	D	E	F	G	H
ADIT- 283	<i>Total</i>	<i>Gas, Prod or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Justification</i>
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:

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 2 - Taxes Other Than Income Worksheet

Page 263

Allocated

Other Taxes

Col (j)

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	

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.

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

			Page #'s & Instructions
1	Accounts 450 & 451 Late Payment Penalties Allocated to Transmission		Company Records
2	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related (Note 2)		Company Records
3	Account 456 - Other Electric Revenues Transmission for Others		Company Records
4	Schedule 1A		Company Records
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		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 <u>Pacific Gas and Electric Company</u> , 90 FERC ¶ 61,314. Note: in order to use lines 13-18, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).		

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

A	100 Basis Point increase in ROE and Income Taxes	Line 27 + Line 50 from below	0
B	100 Basis Point increase in ROE		1.00%

Return 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
23	Weighted Cost of Debt	Total Long Term 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

Composite 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	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.00%
32	CIT = T / (1-T)		0.00%
33	1 / (1-T)		100.00%
ITC Adjustment			
34	Amortized Investment Tax Credit	Attachment 5	0
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)	0
State and Local Tax Credits			
38	State and Local Tax Credits	Attachment 5	0
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)	0
42	Amortized Excess Deferred Taxes (Account 411.1)	(Line 141)	0
43	Total	(Line 140 + Line 141)	0
44	1 / (1-T)	1 / (1 - Line 131)	100.00%
45	Deficient/Excess Deferred Taxes Allocated to Transmission	(Line 142 * Line 143)	0
AFUDC Equity Permanent Difference			
46	Tax Effect of AFUDC Equity Permanent Difference	(Line 145)	0
47	1 / (1-T)	1 / (1 - Line 131)	100.00%
48	AFUDC Equity Permanent Difference Tax Adjustment	(Line 145 * Line 146)	0
49	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	0
50	Total Income Taxes	(Lines 37 + 40 + 45 + 48 + 49)	0

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

Electric / Non-electric Cost Support				Previous Year	Current Year											Average	
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
Plant Allocation Factors																	
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)		(h - i)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Intangible - Electric	(Note B)	p205.5.g														-
27	Common Plant in Service - Electric	(Note B)	p356														-
29	General Plant Account 397 -- Communications	(Note B)	p207.94.g														-
30	Common Plant Account 397 -- Communications	(Note B)	p356														-
34	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records														-
Accumulated Depreciation																	
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														-

Wages & Salary

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

Prepayments

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

Materials and Supplies

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

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
66	Transmission O&M	(Note O)	p321.112.b	
67	Transmission of Electricity by Others 565	(Note O)	p321.96.b	
a	Distribution Expenses	(Note O)	p322.156.b	
b	Customer Accounts Expenses	(Note O)	p322.164.b	
c	Customer Service and Information Expenses	(Note O)	p322.171.b	
d	Sales Expenses	(Note O)	p323.178.b	
20	Total Distribution O&M		(a + b + c + d)	-

Property Insurance Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
72	Property Insurance Account 924	(Note O)	p323.185	

Adjustments to A & G Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
69	Total A&G Expenses	(Note O)	p323.197.b	
70	Actual PBOP expense	(Note J)	Company Records	
71	Actual PBOP expense	(Note O)	Company Records	

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
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

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

Safety Related Advertising Cost Support

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			-

Education and Out Reach Cost Support

Line #s	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			-

Depreciation Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
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Depreciation Expense

88	Depreciation-Transmission	(Note J & O)	p336.7.f
90	Depreciation-General & Common	(Note J & O)	p336.10.f & .11.f
91	Depreciation-General Expense Associated with Acct. 397	(Note J & O)	Company Records
93	Depreciation-Intangible	(Note A & O)	p336.1.d&e
97	Transmission Depreciation Expense for Acct. 397	(Note J & O)	Company Records



Direct Assignment of Transmission Real Estate Taxes

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related	Non-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

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3
Income Tax Rates						
129	SIT=State Income Tax Rate or	(Note I)			NJ 0.00%	

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

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

Excluded Transmission Facilities

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 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

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

Facility Credits under Section 30.9 of the PJM OATT

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

PJM Load Cost Support

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

Abandoned Transmission Projects

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

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (d x e x f x g x h)
				0					0
				0					0
				0					0
				0					0
62	Total	0	0	0					0

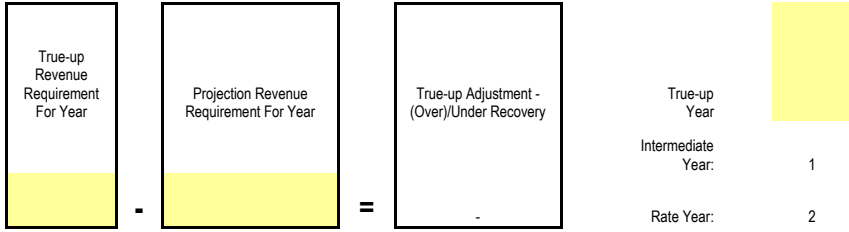
Notes:
 The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customer that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the 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.

Public Service Electric and Gas Company

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
Calculation of Interest								
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 Recovery Plus Interest Amortized and Recovered 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	-

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 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>.

Public Service Electric and Gas Company

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)	(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	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)	(in service)
Dec-XX								Dec-XX	-	-	-	-	-	-	-
Jan								Jan	-	-	-	-	-	-	-
Feb								Feb	-	-	-	-	-	-	-
Mar								Mar	-	-	-	-	-	-	-
Apr								Apr	-	-	-	-	-	-	-
May								May	-	-	-	-	-	-	-
Jun								Jun	-	-	-	-	-	-	-
Jul								Jul	-	-	-	-	-	-	-
Aug								Aug	-	-	-	-	-	-	-
Sep								Sep	-	-	-	-	-	-	-
Oct								Oct	-	-	-	-	-	-	-
Nov								Nov	-	-	-	-	-	-	-
Dec								Dec	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	Total	-	-	-	-	-	-	-
								Average 13 Month Balance	-	-	-	-	-	-	-
								Average 13 Month in service		-	-	-	-	-	-
								13 Month Average CWIP to Appendix A, line 45							

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

Actual Additions - 20XX							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Other Projects PIS (monthly additions)	Project A	Project B	Project C	Project D	Project E	Project F	
	(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							
Dec							
Total	-	-	-	-	-	-	-

Actual Additions - 20XX							
(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
	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)
Dec-XX	-	-	-	-	-	-	-
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							

Actual Transmission Enhancement Charges - 20XX						
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

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

Interest on Transmission Enhancement Charge Reconciliation						
Total Projects	Project A	Project B	Project C	Project D	Project E	Project F
-						

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

Estimated Transmission Enhancement Charges (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

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

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC	Formula Line		
3	A	171	Net Plant Carrying Charge without Depreciation	0.00%
4	B	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.
 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.
 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	(Yes or No)	Project A			Project B		
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	(Yes or No)						
12	Useful life of the project							
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	(Yes or 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		0.00%			0.00%		
16	Line 14 plus (line 5 times line 15)/100		0.00%			0.00%		
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		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
22	At Allowed ROE	2006						
23	With Increased ROE	2006						
24	At Allowed ROE	2007						
25	With Increased ROE	2007						
26	At Allowed ROE	2008						
27	With Increased ROE	2008						
28	At Allowed ROE	2009						
29	With Increased ROE	2009						
30	At Allowed ROE	2010						
31	With Increased ROE	2010						
32	At Allowed ROE	2011						
33	With Increased ROE	2011						
34	At Allowed ROE	2012						
35	With Increased ROE	2012						
36	At Allowed ROE	2013						
37	With Increased ROE	2013						
38	At Allowed ROE	2014						
39	With Increased ROE	2014						
40	At Allowed ROE	2015						
41	With Increased ROE	2015						
42	At Allowed ROE	2016						
43	With Increased ROE	2016						
44	At Allowed ROE	2017						
45	With Increased ROE	2017						
46	At Allowed ROE	2018						
47	With Increased ROE	2018						
48	At Allowed ROE	2019						
49	With Increased ROE	2019						
50	At Allowed ROE	2020						
51	With Increased ROE	2020						
52	At Allowed ROE	2021	-	-	-	-	-	-
53	With Increased ROE	2021	-	-	-	-	-	-

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

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC	Formula Line		
3	A	171	Net Plant Carrying Charge without Depreciation	0.00%
4	B	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.
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.
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"	(Yes or No)						
12	Useful life of the project	Life						
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC						
14	Input the allowed increase in ROE	Increased ROE (Basis Points)						
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
22	At Allowed ROE	2006						
23	With Increased ROE	2006						
24	At Allowed ROE	2007						
25	With Increased ROE	2007						
26	At Allowed ROE	2008						
27	With Increased ROE	2008						
28	At Allowed ROE	2009						
29	With Increased ROE	2009						
30	At Allowed ROE	2010						
31	With Increased ROE	2010						
32	At Allowed ROE	2011						
33	With Increased ROE	2011						
34	At Allowed ROE	2012						
35	With Increased ROE	2012						
36	At Allowed ROE	2013						
37	With Increased ROE	2013						
38	At Allowed ROE	2014						
39	With Increased ROE	2014						
40	At Allowed ROE	2015						
41	With Increased ROE	2015						
42	At Allowed ROE	2016						
43	With Increased ROE	2016						
44	At Allowed ROE	2017						
45	With Increased ROE	2017						
46	At Allowed ROE	2018						
47	With Increased ROE	2018						
48	At Allowed ROE	2019						
49	With Increased ROE	2019						
50	At Allowed ROE	2020						
51	With Increased ROE	2020						
52	At Allowed ROE	2021	-	-	-	-	-	-
53	With Increased ROE	2021	-	-	-	-	-	-

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

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line		
3	A	171	Net Plant Carrying Charge without Depreciation	0.00%
4	B	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.
 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.
 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 E			Project F						
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	(Yes or No)										
12	Useful life of the project	Life										
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	(Yes or No)										
14	Input the allowed increase in ROE	CIAC										
15	From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	Increased ROE (Basis Points)										
16	Line 14 plus (line 5 times line 15)/100	10.40% ROE	0.00%			0.00%						
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified - End of year balance	FCR for This Project	0.00%			0.00%						
18	Line 17 divided by line 12	Investment										
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)											
21		Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Total	Incentive Charged	Revenue Credit	Increased ROE
22	At Allowed ROE	2006										
23	With Increased ROE	2006										
24	At Allowed ROE	2007										
25	With Increased ROE	2007										
26	At Allowed ROE	2008										
27	With Increased ROE	2008										
28	At Allowed ROE	2009										
29	With Increased ROE	2009										
30	At Allowed ROE	2010										
31	With Increased ROE	2010										
32	At Allowed ROE	2011										
33	With Increased ROE	2011										
34	At Allowed ROE	2012										
35	With Increased ROE	2012										
36	At Allowed ROE	2013										
37	With Increased ROE	2013										
38	At Allowed ROE	2014										
39	With Increased ROE	2014										
40	At Allowed ROE	2015										
41	With Increased ROE	2015										
42	At Allowed ROE	2016										
43	With Increased ROE	2016										
44	At Allowed ROE	2017										
45	With Increased ROE	2017										
46	At Allowed ROE	2018										
47	With Increased ROE	2018										
48	At Allowed ROE	2019										
49	With Increased ROE	2019										
50	At Allowed ROE	2020										
51	With Increased ROE	2020										
52	At Allowed ROE	2021	-	-	-	-	-	-	\$ -		\$ -	
53	With Increased ROE	2021	-	-	-	-	-	-	\$ -	\$ -		\$ -

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

TEC True-up Revenue Requirement For Year	TEC Projection Revenue Requirement For Year	TEC True-up Adjustment - (Over)/Under Recovery	True-up Year	
-	=	-	Intermediate Year:	1
			Rate Year:	2

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
Calculation of Interest								
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 Recovery Plus Interest Amortized and Recovered 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%	-	-	-

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.

Applicable 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 - 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>.

Public Service Electric and Gas Company

ATTACHMENT H-10A

Attachment 8 - Depreciation Rates

<u>FERC Account</u>	<u>Account Description</u>	<u>Depreciation 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 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

Excess DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Excess ADIT Regulatory Liability			Income Tax Gross-Up	Total Account 254	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Excess Deferred Taxes Account 254			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Excess DIT Account 254	Excess DIT with Gross-Up Account 254
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		Total Excess DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Deficient DIT:				A	B	C	D=(C*Tax Gross-up rate)	E=(C+D)	F	G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate)	M=(K+L)	N=(C+K)	O=(E+M)
Line No.	Year	Description:	Vintage:	Beginning of the Year Deficient ADIT Regulatory Asset			Income Tax Gross-Up	Total Account 182.3	Amortization Period		Amount Amortized			Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance		
				Protected Original Account 282	Unprotected Original Account 190/282/283	Total Deficient Deferred Taxes Account 182.3			Protected	Unprotected	FERC Account No.	Protected	Unprotected			Total Amortization	Deficient DIT Account 182.3	Deficient DIT with Gross-Up Account 182.3
5		Protected		0		0	0				410.1	0	0	0	0	0	0	0
6		Unprotected Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
7		Unprotected Non-Rate Base		0		0	0				410.1	0	0	0	0	0	0	0
...				0		0	0							0	0	0	0	0
8		Total Deficient DIT:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes:

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

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

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

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Public Service Electric and Gas Company
ATTACHMENT H-10A
Protected and Unprotected Excess Deferred Income Taxes
Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col. 20
							Col 6 - Col.7	Protected						Unprotected						
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: Federal							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: NJ Offset							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
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	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.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Protected and Unprotected Excess Deferred Income Taxes
Attachment 9.a - ADIT Remeasurement

Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13	Col.14 Col.9 through Col. 14	Col.15	Col.16	Col.17	Col.18	Col.19	Col.20 Col.15 through Col. 20	Col.21 Col.14 + Col. 20		
							Col 6 - Col.7	Protected						Unprotected								
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: Federal							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		
Jurisdiction Totals:							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jurisdiction: 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		
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	0	0	0	0	0	0	
							Unprotected Rate Base	0						0	0	0	0	0	0	0	0	
							Unprotected Non-Rate Base	0						0	0	0	0	0	0	0	0	
							Total 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.

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

Amount included on Line 51 of Appendix A of this Filing:

Average Unprotected Excess Deferred Income Tax Regulatory Liability balance	0	A
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Vintage:

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

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

Explanations:

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

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

Vintage:

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

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

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

Amount included on Line 50 of Appendix A of this Filing:

Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance	0	A
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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	EOY Unprotected Deficient Deferred Income Tax Regulatory Asset balance:				0
15	Average Unprotected Deficient Deferred Income Tax Regulatory Asset balance included in the FERC Formula Filing:				0 A

Explanations:

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

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

Vintage:

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

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

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

Amount included on Line 51 of Appendix A of this Filing:

Prorated Protected Excess Deferred Income Tax Regulatory Liability balance	0	A
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Line 1 True-Up for Year:
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:

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

Line	(1) Year	(2) Month	(3) Actual Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	(4) Projected Monthly Increase/(Decrease) In EDIT - Depreciable Tax Basis	(5) EDIT Variance	(6) Under Projected Monthly EDIT	(7) Days Outstanding During the Year	(8) Proration Percentage	(9) Prorated Amount	(10) Over Projected Monthly EDIT	(11) Reversal of Projected EDIT Not Realized with Proration	(12) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis (Prorated)	(13) Monthly EDIT for True-Up	(14) EDIT 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 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.

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

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

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

	(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 Balances for True-Up
3	 	Dec												
4		Jan	 	 	0	0	335	91.78%	0	0	0	0	0	0
5		Feb	 	 	0	0	307	84.11%	0	0	0	0	0	0
6		Mar	 	 	0	0	276	75.62%	0	0	0	0	0	0
7		Apr	 	 	0	0	246	67.40%	0	0	0	0	0	0
8		May	 	 	0	0	215	58.90%	0	0	0	0	0	0
9		Jun	 	 	0	0	185	50.68%	0	0	0	0	0	0
10		Jul	 	 	0	0	154	42.19%	0	0	0	0	0	0
11		Aug	 	 	0	0	123	33.70%	0	0	0	0	0	0
12		Sep	 	 	0	0	93	25.48%	0	0	0	0	0	0
13		Oct	 	 	0	0	62	16.99%	0	0	0	0	0	0
14		Nov	 	 	0	0	32	8.77%	0	0	0	0	0	0
15		Dec	 	 	0	0	1	0.27%	0	0	0	0	0	0
		Total	0	0	0	0			0	0	0	0	0	0

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. 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.

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

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 A

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

Vintage:

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

Line	(1) Year	(2) Month	(3) Actual Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(4) Projected Monthly (Increase)/Decrease In DDIT - Depreciable Tax Basis	(5) DDIT Variance	(6) Under Projected Monthly DDIT	(7) Days Outstanding During the Year	(8) Proration Percentage	(9) Prorated Amount	(10) Over Projected Monthly DDIT	(11) Reversal of Projected DDIT Not Realized with Proration	(12) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis (Prorated)	(13) Monthly DDIT for True-Up	(14) 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	

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.

Public Service Electric and Gas Company

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

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

16 EOY Protected Deficient Deferred Income Tax Regulatory Asset based on the Proration Methodology included in the FERC Formula Filing: 0

Explanations:

- Col. 14, Line 3 Represents the actual 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.
- 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.

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

Amount included on Line 51 of Appendix A of this Filing:

Prorated Protected Excess Deferred Income Tax Regulatory Liability balance	0	A
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Line 1 Projection for Year: [Redacted]
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:

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

Line	(1) Year	(2) Month	(3) Projected Monthly (Increase) In EDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected EDIT	(8) Beginning & Ending Protected EDIT Balance
3	[Redacted]	Dec						[Redacted]
4		Jan	[Redacted]	335	91.78%	0	0	
5		Feb	[Redacted]	307	84.11%	0	0	
6		Mar	[Redacted]	276	75.62%	0	0	
7		Apr	[Redacted]	246	67.40%	0	0	
8		May	[Redacted]	215	58.90%	0	0	
9		Jun	[Redacted]	185	50.68%	0	0	
10		Jul	[Redacted]	154	42.19%	0	0	
11		Aug	[Redacted]	123	33.70%	0	0	
12		Sep	[Redacted]	93	25.48%	0	0	
13		Oct	[Redacted]	62	16.99%	0	0	
14		Nov	[Redacted]	32	8.77%	0	0	
15		Dec	[Redacted]	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 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.

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

Line 1 Projection for Year:
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)	
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			
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	...

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.

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

Amount included on Line 50 of Appendix A of this Filing:

Prorated Protected Deficient Deferred Income Tax Regulatory Asset balance	0	A
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Line 1 Projection for Year:
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Vintage:

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

Line	(1) Year	(2) Month	(3) Projected Monthly (Increase) In DDIT - Depreciable Tax Basis	(4) Days Outstanding During the Year	(5) Proration Percentage	(6) Monthly Prorated Amount	(7) Cumulative Prorated Protected DDIT	(8) 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 Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:							0	
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:							0	A

Explanations:

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

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

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

Vintage:

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

	(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	<u> 0</u>			<u> 0</u>			
16	Projected Protected Deficient Deferred Income Tax Regulatory Asset based on Proration Methodology:							<u> 0</u>	
17	Projected EOY Protected Deficient Deferred Income Tax Regulatory Asset included in the FERC Formula Filing:							<u> 0</u>	

Explanations:

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