Law Department 80 Park Plaza, T5G, Newark, NJ 07102-4194 tel: 973.430.7052 fax: 973.430.5983 Matthew.Weissman@PSEG.com



October 15, 2012

### VIA ELECTRONIC FILING

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

Re: Informational Filing Public Service Electric and Gas Company,

Docket No. ER09-1257-000

2013 Formula Rate Annual Update

Dear Ms. Bose:

Attached for informational purposes, please find the 2013 Annual Update of Public Service Electric and Gas Company ("PSE&G") in the above referenced docket.

This annual Update is being filed in accordance with the Commission Order at  $124 \text{ FERC} \ \P \ 61,303 \ (2008).^1$  The attachment has been submitted to PJM for posting on its Internet website.

This filing requires no action by the Commission. Thank you for your attention to this matter and please advise the undersigned of any questions.

Very truly yours,

Matthew M. Weissman

Matthew M. Weissman

Attachments

<sup>&</sup>lt;sup>1</sup> As amended by errata issued by the Commission, 125 FERC ¶ 61,024 (2008)

Public Service Electric and Gas Company			
ATTACHMENT H-10A			
ATTACHMENT II-IVA			12 Months Ended
Formula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	12/31/2013
Shaded cells are input cells			
Allocators			
Wages & Salary Allocation Factor			
1 Transmission Wages Expense	(Note O)	Attachment 5	25,485,40
2 Total Wages Expense	(Note O)	Attachment 5	184,823,63
3         Less A&G Wages Expense           4         Total Wages Less A&G Wages Expense	(Note O)	Attachment 5 (Line 2 - Line 3)	3,911,72 180,911,91
1 Otal Wages Less A&G Wages Expense		(Line 2 - Line 3)	160,911,91
5 Wages & Salary Allocator		(Line 1 / Line 4)	14.08729
Plant Allocation Factors			
6 Electric Plant in Service	(Note B)	Attachment 5	10,693,501,79
7 Common Plant in Service - Electric	(	(Line 22)	113,262,22
8 Total Plant in Service		(Line 6 + 7)	10,806,764,02
9 Accumulated Depreciation (Total Electric Plant)	(NI=+= D. 0. I)	Attacker and C	0.075.400.50
9 Accumulated Depreciation (Total Electric Plant) 10 Accumulated Intangible Amortization - Electric	(Note B & J) (Note B)	Attachment 5 Attachment 5	2,875,400,59 1,273,01
11 Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	43,677,79
12 Accumulated Common Amortization - Electric	(Note B)	Attachment 5	40,011,13
13 Total Accumulated Depreciation	(Note B)	(Line 9 + Line 10 + Line 11 + Line 12)	2,920,351,41
14 Net Plant		(Line 8 - Line 13)	7,886,412,61
15 Transmission Gross Plant		(Line 31)	3,242,739,21
16 Gross Plant Allocator		(Line 15 / Line 8)	30.00669
47 Transmission Not Direct		(line 40)	0.407.005.77
17 Transmission Net Plant 18 Net Plant Allocator		(Line 43) (Line 17 / Line 14)	2,487,285,77 <b>31.5389</b> °
		,	
Plant Calculations			
Plant In Service			
19 Transmission Plant In Service	(Note B)	Attachment 5	3,185,052,88
00 0	(A) ( ( B)	Aug. Louise E	200 170 20
20 General 21 Intangible - Electric	(Note B) (Note B)	Attachment 5 Attachment 5	206,170,60 5,091,92
<ul> <li>21 Intangible - Electric</li> <li>22 Common Plant - Electric</li> </ul>	(Note B)		113,262,22
23 Total General, Intangible & Common Plant	(Note B)	Attachment 5 (Line 20 + Line 21 + Line 22)	324,524,75
24 Less: General Plant Account 397 Communications	(Note B)	Attachment 5	29,040,30
25 Less: Common Plant Account 397 Communications	(Note B)	Attachment 5	6,592,50
26 General and Intangible Excluding Acct. 397	(Note B)	(Line 23 - Line 24 - Line 25)	288,891,94
27 Wage & Salary Allocator		(Line 5)	14.08729
28 General and Intangible Plant Allocated to Transmission		(Line 26 * Line 27)	40,696,76
29 Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	16,989,56
30 Total General and Intangible Functionalized to Transmission		(Line 28 + Line 29)	57,686,32
31 Total Plant In Rate Base		(Line 19 + Line 30)	3,242,739,21
		(Line 13 + Line 30)	3,242,733,27
Accumulated Depreciation			
32 Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	727,969,32
33 Accumulated General Depreciation	(Note B & J)	Attachment 5	95,610,41
33 Accumulated General Depreciation 34 Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5 Attachment 5	43,677,79
35 Less: Amount of General Depreciation - Electric 35 Less: Amount of General Depreciation - Associated with Acct. 397	(Note B & J)	Attachment 5	22,278,52
36 Balance of Accumulated General Depreciation	(14010 2 0 0)	(Line 33 + Line 34 - Line 35)	117,009,68
37 Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	1,273,0
38 Accumulated General and Intangible Depreciation Ex. Acct. 397	(	(Line 36 + 37)	118,282,70
39 Wage & Salary Allocator		(Line 5)	14.0872
40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 38 * Line 39)	16,662,7
41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	10,821,39
42 Total Accumulated Depreciation		(Lines 32 + 40 + 41)	755,453,43
		·	
43 Total Net Property, Plant & Equipment		(Line 31 - Line 42)	2,487,285,77

	c Service Electric and Gas Company			
TTA	CHMENT H-10A			40.00 - 10.00
rm	ula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	12 Months Ended
	ed cells are input cells	110100	1 ERO I OIM 1 1 age # of motivation	12/01/2010
	streent To Rate Base			
	Accumulated Deferred Income Taxes	(N-+- 0)	Attachesest	004.005.00
44	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	-661,035,09
	CWIP for Incentive Transmission Projects			
45	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	1,078,392,40
45a	Abandoned Transmission Projects Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	3,260,94
100	Onamorazea / Banaonea Transmission / Tojecto	(Note 11)	Attachment	0,200,0-
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	2,975,58
	Prepayments			
47	Prepayments	(Note A & Q)	Attachment 5	11,087,6
	1.7	( 333 374		, , .
	Materials and Supplies			
48	Undistributed Stores Expense	(Note Q)	Attachment 5	44.0070
49 50	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 48 * Line 49)	14.0872
51	Transmission Materials & Supplies	(Note N & Q))	Attachment 5	4,622,01
52	Total Materials & Supplies Allocated to Transmission	(1.000 1.00 1.0)	(Line 50 + Line 51)	4,622,0
			(	,- ,-
	Cash Working Capital		(I in a 00)	440 540 0
53 54	Operation & Maintenance Expense 1/8th Rule		(Line 80) 1/8	116,542,67 12.5
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	14,567,83
	No. of Ov. Pre			
56	Network Credits Outstanding Network Credits	(Note N & Q))	Attachment 5	
		(4.55.5 1. 5. 27)		
57	Total Adjustment to Rate Base		(Lines 44 + 45 + 45a + 46 + 47 + 52 + 55 - 56)	453,871,37
58	Rate Base		(Line 43 + Line 57)	2,941,157,14
	diana 9 Maintanana Frances			
per	tions & Maintenance Expense			
	Transmission O&M			
59	Transmission O&M	(Note O)	Attachment 5	83,771,99
60 61	Plus Transmission Lease Payments Transmission O&M	(Note O)	Attachment 5 (Lines 59 + 60)	83,771,99
01	Transmission our		(Lines 33 + 66)	05,771,5
	Allocated Administrative & General Expenses			
	Total A&G			
		(Note O)	Attachment 5	
63	Plus: Fixed PBOP expense	(Note J)	Attachment 5	77,745,4
63 64	Plus: Fixed PBOP expense Less: Actual PBOP expense	(Note J) (Note O)	Attachment 5 Attachment 5	77,745,44 40,668,8
63 64 65	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924	(Note J) (Note O) (Note O)	Attachment 5 Attachment 5 Attachment 5	77,745,44 40,668,8 1,320,2
63 64 65 66	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note J) (Note O) (Note O) (Note E & O)	Attachment 5 Attachment 5 Attachment 5 Attachment 5	77,745,44 40,668,83 1,320,24 9,657,83
63 64 65 66 67	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	77,745,44 40,668,83 1,320,28 9,657,88 1,800,38
63 64 65 66 67 68	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note J) (Note O) (Note O) (Note E & O)	Attachment 5	77,745,4 40,668,8 1,320,2: 9,657,8: 1,800,3:
63 64 65 66 67 68 69	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	77,745,4 40,668,8 1,320,2 9,657,8 1,800,3
63 64 65 66 67 68 69 70	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5	77,745,4 40,668,8 1,320,2 9,657,8 1,800,3 229,309,5 14.0872
63 64 65 66 67 68 69 70	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission	(Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5)	77,745,4 40,668,8 1,320,2 9,657,8 1,800,3 229,309,5 14.0872
63 64 65 66 67 68 69 70 71	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission  Directly Assigned A&G	(Note J) (Note O) (Note O) (Note E & O) (Note O)	Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5)	77,745,44 40,668,8 1,320,21 9,667,8 1,800,3 229,309,5: 14.0872 32,303,2
63 64 65 66 67 68 69 70 71	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission	(Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note D & O)	Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)	77,745,44 40,668,8: 1,320,24 9,657,8: 1,800,3: 229,309,5: 14.0872 32,303,2:
63 64 65 66 67 68 69 70 71	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928	(Note J) (Note O) (Note O) (Note E & O) (Note O) (Note D & O)	Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)  Attachment 5	77,745,44 40,668,8 1,320,21 9,657,8i 1,800,3i 229,309,5i 14,0872 32,303,2i
63 64 65 66 67 68 69 70 71	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related	(Note J) (Note O) (Note O) (Note E & O) (Note O) (Note D & O)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)  Attachment 5 Attachment 5 (Line 72 + Line 73)	77,745,4 40,668,8 1,320,2 9,657,8 1,800,3 229,309,5 14,0872 32,303,2
63 64 65 66 67 68 69 70 71 72 73 74	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note J) (Note O) (Note O) (Note E & O) (Note O) (Note D & O)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)  Attachment 5 Attachment 5 Attachment 5	77,745,4i 40,668,8i 1,320,2i 9,657,8i 1,800,3i 229,309,5i 14,0872 32,303,2i 51,00
63 64 65 66 67 68 69 70 71 72 73 74 75 76 77	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related  Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General	(Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)  Attachment 5 Attachment 5 Attachment 5 (Line 72 + Line 73) (Line 65)	77,745,44 40,668,8: 1,320,21 9,657,8: 1,800,3: 229,309,5: 14,0872 32,303,2: 51,00 1,320,24 1,320,24
63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related  Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General Met Plant Allocator	(Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)  Attachment 5 Attachment 5 Attachment 5 (Line 72 + Line 73) (Line 65) Attachment 5 (Line 75 + Line 76) (Line 75 + Line 76) (Line 18)	77,745,44 40,668,8: 1,320,21 9,657,8: 1,800,3: 229,309,5: 14.0872 32,303,2: 51,00 1,320,2: 1,320,2: 31,5389
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78	Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related  Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 928 and 930.1 - General	(Note J) (Note O) (Note O) (Note E & O) (Note D & O) (Note D & O) (Note G & O) (Note K & O)	Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5) (Line 69 * Line 70)  Attachment 5 Attachment 5 (Line 72 + Line 73) (Line 65) Attachment 5 (Line 75 + Line 76)	205,011,37 77,745,48 40,668,83 1,320,28 9,657,88 1,800,35 229,309,52 14.0872' 32,303,27 51,00 51,00 1,320,28 1,320,28 1,320,28 1,320,28 416,40

Public Serv					
	vice Electric and Gas Company				
ATTACHME	ENT H-10A				12 Months Ended
Formula Ra	ate Appendix A		Notes	FERC Form 1 Page # or Instruction	12/31/2013
	lls are input cells				
Depreciation	on & Amortization Expense				
Denr	reciation Expense				
	ansmission Depreciation Expense Including	g Amortization of Limited Term Plant	(Note J & O)	Attachment 5	74,377,203
	nortization of Abandoned Plant Projects		(Note R)	Attachment 5	724,655
82 Ge	eneral Depreciation Expense Including Amo	ortization of Limited Term Plant	(Note J & O)	Attachment 5	21,713,926
	ss: Amount of General Depreciation Exper	nse Associated with Acct. 397	(Note J & O)	Attachment 5	3,552,186
	alance of General Depreciation Expense			(Line 82 - Line 83)	18,161,741
	angible Amortization		(Note A & O)	Attachment 5	5,990,348
86 To 87 Wa				(Line 84 + Line 85)	24,152,089
	age & Salary Allocator eneral Depreciation & Intangible Amortization	on Allocated to Transmission		(Line 5) (Line 86 * Line 87)	14.09% 3,402,351
	eneral Depreciation & Intangible Amortization		(Note J & O)	Attachment 5	1,693,144
		rtization Functionalized to Transmission	(Note 3 & O)	(Line 88 + Line 89)	5.095.495
50 <b>G</b> C	sherar Depresiation and mangible Amor	tization i anotionalized to Transmission		(Ellio do 1 Ellio do)	0,000,400
91 Total	I Transmission Depreciation & Amortiza	ation		(Lines 81 + 81a + 90)	80,197,353
Taxes Othe	er than Income Taxes				
			(Note: 0)	A44b	40,000,404
92 Taxe	s Other than Income Taxes		(Note O)	Attachment 2	10,209,101
93 Total	Taxes Other than Income Taxes			(Line 92)	10,209,101
Return \ Ca	apitalization Calculations				
	prania di Caronia di C				
94 Long	Term Interest			p117.62.c through 67.c	228,331,712
95 Prefe	erred Dividends		enter positive	p118.29.d	0
	mon Stock				
	1 . 6				
	oprietary Capital		(Note P)	Attachment 5	
97	Less Accumulated Other Comprehensive I	Income Account 219	(Note P) (Note P)	Attachment 5	1,024,927
97 98	Less Accumulated Other Comprehensive I Less Preferred Stock	Income Account 219	(Note P)	Attachment 5 (Line 106)	1,024,927
97 98 99	Less Accumulated Other Comprehensive I	Income Account 219		Attachment 5	4,535,704,522 1,024,927 0 3,263,645 4,531,415,951
97 98 99 100 <b>C</b> c	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1 ommon Stock	Income Account 219	(Note P)	Attachment 5 (Line 106) Attachment 5	1,024,927 0 3,263,645
97 98 99 100 <b>Cc</b>	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1 pmmon Stock talization	Income Account 219	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)	1,024,927 0 3,263,645 4,531,415,951
97 98 99 100 <b>Cc</b> <b>Capit</b> 101 Lo	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1 Jammon Stock talization ng Term Debt	Income Account 219	(Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5	1,024,927 3,263,645 4,531,415,951 4,277,118,269
97 98 99 100 <b>Cc</b> <b>Capir</b> 101 Lo 102	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  jommon Stock  talization  ing Term Debt Less Loss on Reacquired Debt	Income Account 219	(Note P)  (Note P)  (Note P)  (Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5	1,024,927 0 3,263,645 4,531,415,951
97 98 99 100 <b>Cc</b> <b>Capit</b> 101 Lo	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  pmmon Stock  talization ng Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt	Income Account 219	(Note P)  (Note P)  (Note P)  (Note P)  (Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5	1,024,927 3,263,645 4,531,415,951 4,277,118,266 99,025,773
97 98 99 100 <b>Cc</b> <b>Capir</b> 101 Lo 102 103 104	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  jommon Stock  talization  ing Term Debt Less Loss on Reacquired Debt	Income Account 219	(Note P)  (Note P)  (Note P)  (Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5	1,024,927 3,263,645 4,531,415,951 4,277,118,269
97 98 99 100 <b>Cc</b> <b>Capi</b> 101 Lo 102 103 104 105 To	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  mmon Stock  talization  ng Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss	Income Account 219	(Note P)  (Note P)  (Note P)  (Note P)  (Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	1,024,927 3,263,645 4,531,415,951 4,277,118,268 99,025,773 0 34,843,155
97 98 99 100 <b>Cc</b> <b>Capi</b> 101 Lo 102 103 104 105 To 106 Pri 107 Cc	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dimmon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss tal Long Term Debt eferred Stock  John Stock	Income Account 219	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100)	1,024,927 3,263,645 4,531,415,951 4,277,118,269 99,025,773 34,843,155 4,143,249,342 0 4,531,415,951
97 98 99 100 <b>Cc</b> <b>Capi</b> 101 Lo 102 103 104 105 To 106 Pri 107 Cc	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  pmmon Stock  talization ng Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss tal Long Term Debt eferred Stock	Income Account 219	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5	1,024,927 3,263,645 4,531,415,951 4,277,118,266 99,025,773 0 34,843,155 4,143,249,342
97 98 99 100 <b>Cc</b> <b>Capit</b> 101 Lo 102 103 104 105 To 106 Pri 107 Cc 108 To	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dimmon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss tal Long Term Debt eferred Stock  John Stock		(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107)	1,024,927 3,263,645 4,531,415,951 4,277,118,269 99,025,773 34,843,155 4,143,249,342 0 4,531,415,951
97 98 99 100 <b>Cc</b> <b>Capi</b> 101 Lo 102 103 104 105 To 106 Pri 107 <u>Cc</u> 108 <b>To</b>	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dommon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss otal Long Term Debt eferred Stock Dommon Stock Datal Capitalization	Income Account 219  Total Long Term Debt Preferred Stock	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100)	1,024,927 3,263,645 4,531,415,951 4,277,118,266 99,025,773 0 34,843,155 4,143,249,342 0 4,531,415,951 8,674,665,292
97 98 99 100 <b>Capit</b> 101 Lo 102 103 104 105 To 106 Pri 107 Cc 108 To 109 De 110 Pri	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dommon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Ital Long Term Debt eferred Stock Italization Italizat	Total Long Term Debt	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108)	1,024,927 3,263,645 4,531,415,951 4,277,118,269 99,025,773 0 34,843,155 4,143,249,342 4,531,415,951 8,674,665,292
97 98 99 100 Capit 101 Lo 102 103 104 105 To 106 Pri 110 Pri 111 Cc	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1 John Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Ital Long Term Debt eferred Stock Italization	Total Long Term Debt Preferred Stock	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107)  (Line 105 / Line 108) (Line 106 / Line 108)	1,024,927 3,263,645 4,531,415,951 4,277,118,269 99,025,773 0 34,843,155 4,143,249,342 0 4,531,415,951 8,674,665,292 47.76% 0.00%
97 98 99 100 Cc  Capit 101 Lo 102 103 104 105 To 106 Pr 107 Cc 108 To 109 De 110 Pr 111 Cc 112 De	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dommon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss tal Long Term Debt eferred Stock  Dommon Stock  Detail Capitalization  Debt %  Deferred %  Demmon %	Total Long Term Debt Preferred Stock Common Stock	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108)	1,024,927 3,263,645 4,531,415,951 4,277,118,269 99,025,773 34,843,155 4,143,249,342 4,531,415,951 8,674,665,292 47.76% 0.00% 52,24%
97 98 99 00 Cc	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1 John Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss stal Long Term Debt effected Stock John	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt	(Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104 ) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 94 / Line 105)	1,024,927 3,263,645 4,531,415,951 4,277,118,268 99,025,773 0 34,843,155 4,143,249,342 0 4,531,415,951 8,674,665,292 47,76% 0.00% 52,24%
97 98 99 100	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dommon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss tal Long Term Debt eferred Stock Dommon Stock  tal Capitalization Selection Cost Deferred Stock Deferred Cost Deferred Cost Deferred Cost Deferred Cost Deferred Cost of Debt	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock	(Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 94 / Line 105) (Line 95 / Line 106)	1,024,927 3,263,645 4,531,415,951 4,277,118,266 99,025,773 34,843,155 4,143,249,342 0,4,531,415,951 8,674,665,292 47,76% 0.00% 52,24% 0.0551 0.0000
97 98 99 100	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dommon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Ital Long Term Debt eferred Stock  Debt Capitalization Eebt % eferred % Dommon % Eebt Cost Eeferred Cost Dommon Cost  eighted Cost of Debt eighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock  Total Long Term Debt Preferred Stock Common Stock  Total Long Term Debt (WCLTD) Preferred Stock	(Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 95 / Line 105) (Line 95 / Line 106) Fixed  (Line 109 * Line 112) (Line 110 * Line 113)	1,024,927 3,263,645 4,531,415,951 4,277,118,269 99,025,773 34,843,155 4,143,249,342 4,531,415,951 8,674,665,292 47.76% 0.00% 52,24% 0.05651 0.0000 0.1168
97 98 99 100 Capit 101 102 103 104 105 To 108 To 109 109 110 Pr 111 Cc 112 De 113 Pr 114 Cc 115 WM 117 WM	Less Accumulated Other Comprehensive I Less Preferred Stock Less Account 216.1  Dommon Stock  talization Ing Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss tal Long Term Debt eferred Stock Dommon Stock  tal Capitalization Selection Cost Deferred Stock Deferred Cost Deferred Cost Deferred Cost Deferred Cost Deferred Cost of Debt	Total Long Term Debt Preferred Stock Common Stock  Total Long Term Debt Preferred Stock Common Stock  Total Long Term Debt (WCLTD)	(Note P)  (Note P)	Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)  Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed (Line 109 * Line 112)	1,024,927 3,263,645 4,531,415,951 4,277,118,265 99,025,773 34,843,155 4,143,249,342 4,531,415,951 8,674,665,292 47,76% 0.00% 52,24% 0.0551 0.0000 0.1166

(Line 58 \* Line 118)

256,865,689

119 Investment Return = Rate Base \* Rate of Return

53,953

(Line 166)

	Service Electric and Gas Company				
AIIA	CHMENT H-10A				12 Months Ended
	ıla Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	12/31/2013
	ed cells are input cells				
Comp	osite Income Taxes				
	Income Tax Rates				
120	FIT=Federal Income Tax Rate		(Note I)		35.00%
121 122	SIT=State Income Tax Rate or Composite p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	9.00% 0.00%
123	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			40.85%
124	T / (1-T)				69.06%
	ITC Adjustment				
125	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5	-1,267,096
126 127	1/(1-T)			1 / (1 - Line 123)	169.06%
127	Net Plant Allocation Factor ITC Adjustment Allocated to Transmission			(Line 18) (Line 125 * Line 126 * Line 127)	31.5389% -675,618
				(=	,
129	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 124 * Line 119 * (1- (Line 115 / Line 118))]	123,930,895
120	Total Income Taxes			(Line 128 + Line 129)	123,255,278
130	TOME HISOTHE TRACES			(Enter 120)	123,233,270
Reven	nue Requirement				
	Summary				
131	Summary Net Property, Plant & Equipment			(Line 43)	2,487,285,775
132	Total Adjustment to Rate Base			(Line 57)	453,871,373
133	Rate Base			(Line 58)	2,941,157,148
134	Total Transmission O&M			(Line 80)	116,542,670
135	Total Transmission Depreciation & Amortization			(Line 91)	80,197,353
136	Taxes Other than Income			(Line 93)	10,209,101
137 138	Investment Return Income Taxes			(Line 119) (Line 130)	256,865,689 123,255,278
139	Gross Revenue Requirement			(Sum Lines 134 to 138)	587,070,089
.00				(Gain Emiss 10110 100)	367,070,009
	Adjustment to Remove Revenue Requirements A	Associated with Excluded Transmission Facilities		(Sum 2mos 10.10 100)	361,010,069
140	Transmission Plant In Service	Associated with Excluded Transmission Facilities		(Line 19)	3,185,052,885
140 141	Transmission Plant In Service Excluded Transmission Facilities	Associated with Excluded Transmission Facilities	(Note B & M)	(Line 19) Attachment 5	3,185,052,885 0
140	Transmission Plant In Service	Associated with Excluded Transmission Facilities	(Note B & M)	(Line 19)	3,185,052,885
140 141 142 143 144	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement	Associated with Excluded Transmission Facilities	(Note B & M)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139)	3,185,052,885 0 3,185,052,885 100.00% 587,070,089
140 141 142 143	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio	Associated with Excluded Transmission Facilities	(Note B & M)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140)	3,185,052,885 0 3,185,052,885 100.00%
140 141 142 143 144 145	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement	Associated with Excluded Transmission Facilities	(Note B & M)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139)	3,185,052,885 0 3,185,052,885 100.00% 587,070,089
140 141 142 143 144 145	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits	Associated with Excluded Transmission Facilities	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3	3,185,052,885 0 3,185,052,885 100.00% 587,070,089 587,070,089
140 141 142 143 144 145	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits	Associated with Excluded Transmission Facilities		(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089
140 141 142 143 144 145	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits	Associated with Excluded Transmission Facilities	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3	3,185,052,885 0 3,185,052,885 100.00% 587,070,089 587,070,089
140 141 142 143 144 145 146 147	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement	Associated with Excluded Transmission Facilities	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0
140 141 142 143 144 145 146 147	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge	Associated with Excluded Transmission Facilities	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5 (Line 145 - Line 146 + Line 147)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0
140 141 142 143 144 145 146 147 <b>148</b>	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P		(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5 (Line 145 - Line 146 + Line 147)  (Line 19 - Line 32 + Line 45 + Line 45a)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120
140 141 142 143 144 145 146 147 <b>148</b>	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge		(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 144) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898%
140 141 142 143 144 145 146 147 <b>148</b>	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation	lant	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908
140 141 142 143 144 145 146 147 148 149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation,	lant Return, nor Income Taxes	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 144) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880%
140 141 142 143 144 145 146 147 148 149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Includion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B	lant Return, nor Income Taxes asis Point increase in ROE	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 149 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81 - Line 119 - Line 130) / Line 150	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463%
140 141 142 143 144 145 146 147 148 149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation,	lant Return, nor Income Taxes asis Point increase in ROE	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880%
140 141 142 143 144 145 146 147 148 149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits  Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Ta Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in	l'ant Return, nor Income Taxes asis Point increase in ROE axes	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 149 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439
140 141 142 143 144 145 146 147 148 149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits  Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Takes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P	elant Return, nor Income Taxes asis Point increase in ROE axes acrease in ROE	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 149 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 159 - Line 32 + Line 45 + Line 45a)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439 3,538,736,908
140 141 142 143 144 145 146 147 148 149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits  Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Ta Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in	l'ant Return, nor Income Taxes asis Point increase in ROE axes icrease in ROE	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 149 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Ta Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in	l'ant Return, nor Income Taxes asis Point increase in ROE axes icrease in ROE	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143* Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 149 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157) (Line 156 / Line 157)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439 3,538,736,908 17,3238% 15,2220%
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge calculation per 100 B Gross Revenue Requirement Less Return and Ta Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in	l'ant Return, nor Income Taxes asis Point increase in ROE axes icrease in ROE	(Note O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157) (Line 156 - Line 81) / Line 157 (Line 156 - Line 81) / Line 157	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439 3,538,736,908 17,3223% 15,2220%
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Ta Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachmen	lant Return, nor Income Taxes asis Point increase in ROE axes axes axes axes axes axes axes axes	(Note O) (Note N & O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 149 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157) (Line 156 - Line 157) (Line 156 - Line 81) / Line 157 (Line 148) Attachment 6 Attachment 7	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439 3,538,736,908 17,3238% 15,2220%
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Te Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachmet Facility Credits under Section 30.9 of the PJM OA	lant Return, nor Income Taxes asis Point increase in ROE axes axes axes axes axes axes axes axes	(Note O) (Note N & O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157) (Line 156 - Line 81) / Line 157 (Line 156 - Line 81) / Line 157 (Line 148) Attachment 6 Attachment 7 Attachment 7	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439 3,538,736,908 17,3223% 15,2220% 565,417,120 -4,778,611 4,237,106 0
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Ta Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachmen	lant Return, nor Income Taxes asis Point increase in ROE axes axes axes axes axes axes axes axes	(Note O) (Note N & O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 149 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157) (Line 156 - Line 157) (Line 156 - Line 81) / Line 157 (Line 148) Attachment 6 Attachment 7	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16,5898% 14,4880% 3.7463% 206,949,123 406,095,316 613,044,439 3,538,736,908 17,3238% 15,2220% 565,417,120 -4,778,611
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Te Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachmet Facility Credits under Section 30.9 of the PJM OA Net Zonal Revenue Requirement	lant Return, nor Income Taxes asis Point increase in ROE axes axes axes axes axes axes axes axes	(Note O) (Note N & O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157) (Line 156 - Line 81) / Line 157 (Line 148) Attachment 6 Attachment 7 Attachment 5 (Line 160 + 161 + 162 + 163)	3,185,052,885 0 3,185,052,885 100,00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 14,4880% 3,7463% 206,949,123 406,095,316 613,044,439 3,538,736,908 17,3238% 15,2220% 565,417,120 -4,778,611 4,237,106 0 564,875,616
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits  Net Revenue Requirement  Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Net Plant Carrying Charge Calculation per 100 B Gross Revenue Requirement Less Return and Ta Increased Return and Taxes Net Revenue Requirement per 100 Basis Point in Net Transmission Plant, CWIP and Abandoned P Net Plant Carrying Charge per 100 Basis Point in Net Revenue Requirement per 100 Basis Point in Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachmer Facility Credits under Section 30.9 of the PJM OA Net Zonal Revenue Requirement	lant Return, nor Income Taxes asis Point increase in ROE axes axes axes axes axes axes axes axes	(Note O) (Note N & O)	(Line 19) Attachment 5 (Line 140 - Line 141) (Line 142 / Line 140) (Line 139) (Line 143 * Line 144)  Attachment 3 Attachment 5  (Line 145 - Line 146 + Line 147)  (Line 19 - Line 32 + Line 45 + Line 45a) (Line 149 / Line 150) (Line 149 - Line 81) / Line 150 (Line 149 - Line 81 - Line 119 - Line 130) / Line 150  (Line 144 - Line 137 - Line 138) Attachment 4 (Line 154 + Line 155) (Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157) (Line 156 - Line 81) / Line 157 (Line 156 - Line 81) / Line 157 (Line 148) Attachment 6 Attachment 7 Attachment 7	3,185,052,885 0 3,185,052,885 100.00% 587,070,089 587,070,089 21,652,969 0 565,417,120 587,070,089 3,538,736,908 16.5898% 14.4880% 3.7463% 206,949,123 406,095,316 613,044,439 3,538,736,908 17.3238% 15.2220% 565,417,120 -4,778,611 4,237,106 0

167 Network Service Rate (\$/MW/Year)

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

12 Months Ended 12/31/2013

### Notes

- A Electric portion only
- B Calculated using 13-month average balances.
- C Includes Transmission portion only. At each annual informational filing, Company will identify for each parcel of land an intended use within a 15 year period.
- D Includes all EPRI Annual Membership Dues
- E Includes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H CWIP can only be included if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
  - the percentage of federal income tax deductible for state income taxes.
- J ROE will be supported in the original filing and no change in ROE will be made absent a filing at FERC.
- PBOP expense is fixed until changed as the result of a filing at FERC.

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

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

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	0	(1,841,599,586)	(1,197,561)	From Acct. 282 total, below
ADIT-283	(1,781,312)	(289,277,606)	(27,969,497)	From Acct. 283 total, below
ADIT-190	1,617,015	9,494,904	8,749,430	From Acct. 190 total, below
Subtotal	(164,297)	(2,121,382,288)	(20,417,628)	
Wages & Salary Allocator			14.0872%	
Net Plant Allocator		31.5389%		
End of Year ADIT	(164,297)	(669,060,097)	(2,876,270)	(672,100,665)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(164,297)	(646,928,954)	(2,876,270)	(649,969,521)
Average Beginning and End of Year ADIT	(164,297)	(657,994,525)	(2,876,270)	(661,035,093) Appendix A, Line 44

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 108

(31,026,664) < From Acct 283, below

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

A	В	С	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Public Utility Realty Tax (PURTA)	1,617,015	-	1,617,015			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Additional Maintenance Expense	1,348,125	1,348,125	-	-		Book estimate accrued expenses, generation related taxe
Newark Center Renovations	10,804	-	-	-		Amort of Renovations of Newark Plaza - General Property
New Jersey Corporate Business Tax(NJCBT)			-			New Jersey Corporate Income Tax Plant Related- Contra Account of 283 NJCBT
NJCBT - Step Up Basis	-		_	_		New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
ADIT - Real Estate Taxes	(559,166)		_	(559,166)		Book estimate accrued and expensed, tax deduction when paid related to plan
Gross Receipts & Franchise Tax(GRAFT)	756,443	756,443	-	_		Retail related
Market Transition Charge Revenue	25,708,163	25,708,163	_			Stranded cost recovery - generation related
Mine Closing Costs	1,357,594	1,357,594	-	-		Book estimate accrued and expensed, tax deduction when paid - Generation relate
FIN 47	19,094	19,094	-	-		Asset Retirement Obligation - Legal liability for environmental removal cost:
Vacation Pay	3,729,160		-	-	3,729,160	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB	151,336,329		-	-	151,336,329	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents	3,682,641		-	-	3,682,641	Book accrual of dividends on employee stock options affecting all functions
Deferred Compensation	550,060		-	-	550,060	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Interest/AFDC Debi	10,054,070		-	10,054,070		Capitalized Interest - Book vs Tax relates to all plant in all function
ADIT - Unallowable PIP Accrua	(450,789)		-	-	(450,789)	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Legal Fees	637,144	637,144	-	-	-	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Rev of 1985-1993 Settle Int Exp	(3,308,624)	(3,308,624)	-	-	-	Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - Interest on Dismantling & Decommissioning	(1,940,681)	(1,940,681)	-	-		Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - SETI Dissolution	60,619	60,619	-	-		Book estimate accrued and expensed, tax deduction when paid / audit settlement - Retail relate
Minimum Pension Liability	137,435	137,435	-	-		Associated with Pension Liability not in rates
FIN 48 Services Allocation	(981,910)	(981,910)	-	-	-	Uncertain Tax Positions - Assets/(Liabilities) not in rates
Bankruptcies \$ Acfc	50,777	50,777	-	-	-	Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferred	(6,001,403)	(6,001,403)	-	-		Deferred recovery of lost repair allowance deductions-Retail Relater
Fin Def. Energy competition Act CT	(2,261,098)	(2,261,098)	-	-		Restructuring Costs - Generation related
Def Tax Meter Equipment	201,647	201,647	-	-		Book estimate accrued and expensed, tax deduction when paid - Retail - Distribution Meter
Unrealized L/G Rabbi Trust	(62,350)	-	-	-	(62,350)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensatior
Reserve for SECA	(1,111,579)	(1,111,579)	-	-	-	Related to LSE SECA obligations - retai
Estimated Severance Pay Accruals	1,289,903		-	-	1,289,903	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Federal Taxes Deferred	34,665,721		-	34,665,721		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Federal Taxes Current	33,159,590	-	-	33,159,590		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement	36,094,989		_	36,094,989		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234	289,789,723	14,671,745	1,617,015	113,415,204	160,085,759	
Less FASB 109 Above if not separately removed	103,920,300			103,920,300		
Less FASB 106 Above if not separately removed	151,336,329				151,336,329	
Total	34,533,095	14,671,745	1,617,015	9,494,904	8,749,430	

#### Instructions for Account 190:

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A ADIT- 282	B Total	C Gas, Prod Or Other	D Only Transmission	E Plant	F Labor	G
701 202		Or Other Related	Related	Related	Related	Justification
Depreciation - Liberalized Depreciation	(1,792,097,289)			(1,792,097,289)		Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all function
Depreciation - Non Utility Property	(60,552,123)	(60,552,123)				Inter-company gain on sale of non-regulated generation assets.
Cost of Removal	(46,591,574)			(46,591,574)		Book estimate accrued and expensed, tax deduction when paid. Retail related - Component of Liberalized Depreciation
FERC Normalization	(2,910,723)			(2,910,723)		Reverse South Georgia - Remaining Basis
Deferred Taxes on Rabbi Trust	(1,197,561)		-	-	(1,197,561)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensation
Accounting for Income Taxes	(251,240,381)		-	(251,240,381)		FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
	-		-			
	-		-			
	-		-	-	-	
	-			-	-	
	-					
	-					
	-					
	-			-		
	-			-		
	-					
	-					
	-		-	-	-	
	-	-	-	-		
	-	-	-	-		
	-		-			
	-					
	-			-	-	
	-			-		
	-	-		-		
	-					
	-			-		
	-			-	-	
	-		-	-	-	
			-	-		
	-	-				
Subtotal - p275	(2,154,589,651)	(60,552,123)		(2,092,839,967)	(1,197,561)	
Less FASB 109 Above if not separately removed	(251,240,381)			(251,240,381)		
Less FASB 106 Above if not separately removed						
Total	(1,903,349,270)	(60,552,123)		(1,841,599,586)	(1,197,561)	

#### Instructions for Account 282:

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

The Antennes Control of the Control of Contr	A	В	С	D	E	F	G
Security (Company Company Co	ADIT-283	Total			Plant	Labor	
Security (Company Company Co	Fin 48 Assessment	(7.906.876)	(7 906 876)		_	_	Basis difference resulting from accelerated deductions for repairs and Indirect Costs
Comment   Comm					_	_	
Secretary   Secr							
Comment   Comm						_	
Section   1922					_		
Company   Comp					_	_	
No. Joseph Services 15					_		
Mail   Sept					(258 250 942)		
Column   C							
International Content Authority   10,000,000   10,000,0				-	_	_	
Management   Man				-			
The cent   Continue				-			
Control   Cont	· · · · · · · · · · · · · · · · · · ·			-		-	
Control Scholane   Control Scholane   Control Scholane   Control Part   Contr							
Late on Resognate Debt 10 10 00 00 00 00 00 00 00 00 00 00 00			(-,,			(10.410.270)	
Addressed Personal Designation  (M. 680 507)					(21.026.664)	(18,410,378)	
American Press District   American Press D			(00 400 E04)		(31,020,004)	-	
Resource Pay Costs				-	-		·
Control   Cont				-	-	-	
Read Allocation Review Annotation   1,100,021   1,10			(1,092,677)	-	-	-	
Public Daily Plank   Task Assessment (PURPA)				-	-	(8,418,322)	
Findentic Find			(1,100,021)		-		
Decomination of Decomination Costs   12,003.38   12,			-	(1,781,312)	-		
Emission Allowance Sales				-	-	(137,133)	
Interest Exponse Adjustment				-	-	-	
Capabilization of Study Coats   Capabilization of Capabiliza		2,868,153	2,868,153	-	-	-	
Mescalero Radioactive Wast Storage Costs		•	-	-	-	-	
Sale of Cail Option				-	-	-	
Vacation Pey Adjustment   3,863				-	-	-	
Purchase Power - Audit Settlement   848,006   848,006	Sale of Call Option		(70)	-	-	-	
Crude Oil Refunds	Vacation Pay Adjustment		-	-	-	(3,663)	Book estimate accrued and expensed, tax deduction when paid relating to all employee
Peach Bottom Interim Fuel Storage   (852,372)   (852,372)	Purchase Power - Audit Settlemen			-	-	-	Purchased Power Settlements - Generation Related
Amont UCUA Property Loss  Amont UCUA Property Loss  Amont UCUA Property Loss  Amont UCUA Property Loss  Accounting for Income Taxes (FAS109) - Federa  Accounting for Income Taxes (FAS109) - State  Accounting for Income Taxes (FAS109) - FAS8 109 - deferred tax isability primarily non-plant related items previously flowed through due to regulation  Accounting for Income Taxes (FAS109) - FAS8 109 - deferred tax isability primarily non-plant related items previously flowed through due to regulation  Accounting for Income Taxes (FAS109) - FAS8 109 - deferred tax isability primarily non-plant related items previously f	Crude Oil Refunds			-	-	-	Generation Related (Non-Utility Asset/Liability)
New Network Metering Equipment (201,674) (201,674)	Peach Bottom Interim Fuel Storage	(852,372)	(852,372)	-	-	-	Interim Nuclear Fuel Storage Costs - Generation Related
Accounting for Income Taxes (FAS109) - Federa (43,428,135) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  Accounting for Income Taxes (FAS109) - State (16,672,959) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  Accounting for Income Taxes (FAS109) - Regulatory Requiremen (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  Accounting for Income Taxes (FAS109) - Regulatory Requiremen (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  Accounting for Income Taxes (FAS109) - Regulatory Requiremen (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  (198,172,881) - FASB 109 - deferred tax liability primarily non-plant related items previously fl	Amort UCUA Property Loss			-	-		Generation Related (Non-Utility Asset/Liability)
Accounting for Income Taxes (FAS109) - State (16,672,959) - FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation  Accounting for Income Taxes (FAS109) - Regulatory Requiremen (198,172,681) - FASB 109 - gross-up  Prover (Deferred Project Costs) (2,639,475)	New Network Metering Equipment	(201,674)	(201,674)		-		New Upgraded Meter Equipments - Retail Related - Distribution Meters
Accounting for Income Taxes (FAS109) - Regulatory Requiremen (198,172,681) - (198,172,681) - FAS8 109 - gross-up  Power (Deferred Project Costs) (2,639,475)	Accounting for Income Taxes (FAS109) - Federa	(43,428,135)			(43,428,135)	-	FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Power (Deferred Project Costs)	Accounting for Income Taxes (FAS109) - State	(16,672,959)			(16,672,959)	_	FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Power (Deferred Project Costs)	Accounting for Income Taxes (FAS109) - Regulatory Requiremen	(198,172,681)			(198,172,681)		FASB 109 - gross-up
Adj. Holding Account (1,922,994) (1,922,99	iPower (Deferred Project Costs)	(2,639,475)	(2,639,475)	-		-	
Subtotal - p277         (872,961,498)         (295,659,308)         (1,781,312)         (547,551,381)         (27,969,497)           Less FASB 109 Above if not separately removed         (258,273,775)         (258,273,775)         (258,273,775)           Less FASB 106 Above if not separately removed         (258,273,775)         (258,273,775)         (258,273,775)							
Less FASB 109 Above if not separately removed         (258,273,775)         (258,273,775)           Less FASB 106 Above if not separately removed         (258,273,775)         (258,273,775)	Aug. Howaring Account	(1,922,994)	(1,922,994)				
Less FASB 106 Above if not separately removed	Subtotal - p277	(872,961,498)	(295,659,308)	(1,781,312)	(547,551,381)	(27,969,497)	
Less FASB 106 Above if not separately removed	Less FASB 109 Above if not separately removed	(258,273,775)			(258,273,775)		
	Less FASB 106 Above if not separately removed						
	Total	(614,687,723)	(295,659,308)	(1,781,312)	(289,277,606)	(27,969,497)	

#### 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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
LOIT-282 LOIT-283 UDIT-190 Subtotal Wages & Salary Allocator tet Plant Allocator Ind of Year ADIT	0 (1,781,312) 1,617,015 (164,297)	(1,802,115,586) (258,590,606) 9,494,904 (2,051,211,288) 31,5389% (646,928,954)	(1,197,561) (27,969,497) 8,749,430 (20,417,628) 14,0872% (2,876,270)	(649,969,521)	From Acct. 282 total, below From Acct. 283 total, below From Acct. 190 total, below

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

(32.838.664) < From Acct 283, below

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

A	В	С	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Public Utility Realty Tax (PURTA)	1.617.015	-	1,617,015	-		Property Taxes for Transmission Switching Stations owned in Pennsylvania
Additional Maintenance Expense	1,348,125	1,348,125	-	-	-	Book estimate accrued expenses, generation related taxe
Newark Center Renovations	10,804	-	-	-	10,804	Amort of Renovations of Newark Plaza - General Property
New Jersey Corporate Business Tax(NJCBT)			_	-		New Jersey Corporate Income Tax Plant Related- Contra Account of 283 NJCBT
NJCBT - Step Up Basis			_	-		New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
ADIT - Real Estate Taxes	(559,166)		-	(559,166)	-	Book estimate accrued and expensed, tax deduction when paid related to plar
Gross Receipts & Franchise Tax(GRAFT)	756,443	756,443	-			Retail related
Market Transition Charge Revenue	25,708,163	25,708,163	-	-	-	Stranded cost recovery - generation related
Mine Closing Costs	1,357,594	1,357,594				Book estimate accrued and expensed, tax deduction when paid - Generation relate
FIN 47	19,094	19,094				Asset Retirement Obligation - Legal liability for environmental removal costs
Vacation Pay	3,729,160				3,729,160	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB	159,127,329		-	-	159,127,329	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents	3,682,641				3,682,641	Book accrual of dividends on employee stock options affecting all function:
Deferred Compensation	550,060				550,060	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Interest/AFDC Debr	10,054,070			10,054,070		Capitalized Interest - Book vs Tax relates to all plant in all function:
ADIT - Unallowable PIP Accrua	(450,789)			_	(450,789)	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Legal Fees	637,144	637,144		-		Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Rev of 1985-1993 Settle Int Exp	(3,308,624)	(3,308,624)		-		Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - Interest on Dismantling & Decommissioning	(1,940,681)	(1,940,681)		_		Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - SETI Dissolution	60,619	60,619	-	-		Book estimate accrued and expensed, tax deduction when paid / audit settlement - Retail relate
Minimum Pension Liability	137,435	137,435		-		Associated with Pension Liability not in rates
FIN 48 Services Allocation	(981,910)	(981,910)		-		Uncertain Tax Positions - Assets/(Liabilities) not in rates
Bankruptcies \$ Acfc	50,777	50,777		-		Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferred	(6,001,403)	(6,001,403)	-	-		Deferred recovery of lost repair allowance deductions-Retail Related
Fin Def. Energy competition Act CT	(2,261,098)	(2,261,098)	-	-		Restructuring Costs - Generation related
Def Tax Meter Equipment	201,647	201,647		-		Book estimate accrued and expensed, tax deduction when paid - Retail - Distribution Meter
Unrealized L/G Rabbi Trust	(62,350)	_		-	(62,350)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensatior
Reserve for SECA	(1,111,579)	(1,111,579)		-		Related to LSE SECA obligations - retai
Estimated Severance Pay Accruals	1,289,903				1,289,903	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Federal Taxes Deferred	34,665,721			34,665,721		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Federal Taxes Current	33,159,590	_		33,159,590		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement	36,094,989	-		36,094,989		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234	297,580,723	14,671,745	1,617,015	113,415,204	167,876,759	
Less FASB 109 Above if not separately removed	103,920,300			103,920,300		
Less FASB 106 Above if not separately removed	159,127,329				159,127,329	
Total	34,533,095	14,671,745	1,617,015	9,494,904	8,749,430	

#### Instructions for Account 190:

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A ADIT- 282	B Total	C Gas, Prod Or Other	D Only Transmission	E Plant	F Labor	G
		Related	Related	Related	Related	Justification
Depreciation - Liberalized Depreciation	(1,764,060,289)			(1,764,060,289)		Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all functions
Depreciation - Non Utility Property	(69,390,123)	(69,390,123)	_			Inter-company gain on sale of non-regulated generation assets.
	05.444.574			(05.444.574)		
Cost of Removal	(35,144,574)	-	-	(35,144,574)	-	Book estimate accrued and expensed, tax deduction when paid. Retail related - Component of Liberalized Depreciation
FERC Normalization	(2,910,723)	-	-	(2,910,723)	-	Reverse South Georgia - Remaining Basis
Deferred Taxes on Rabbi Trust	(1,197,561)			-	(1,197,561)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensation
Accounting for Income Taxes	(251,240,381)			(251,240,381)		FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
Accounting for income Taxes	(251,240,361)	-	-	(231,240,361)	-	FASE 109 - deterred tax liability primarily associated with plant related items previously nowed through due to regulation
				_		
		-	-	-		
				-		
		-	-	-		
	-	-	-	-		
		-	-		-	
	-	-	-	-		
	-	-	-	-		
	-	-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
	-	-		-		
		-		-		
				-		
Subtotal - p275	(2,123,943,651)	(69,390,123)		(2,053,355,967)	(1,197,561)	
Less FASB 109 Above if not separately removed	(251,240,381)			(251,240,381)		
Less FASB 106 Above if not separately removed						
Total	(1,872,703,270)	(69,390,123)		(1,802,115,586)	(1,197,561)	

Instructions for Account 282:

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

A	В	С	D	E	F	G
		Gas, Prod or Other	Only Transmission			
	Total	Related	Related	Plant	Labor	
ADIT-283						
Fin 48 Assessment	(7,906,876)	(7,906,876)	-	-	<del>-</del>	Basis difference resulting from accelerated deductions for repairs and Indirect Cost
Securitization Regulatory Asset	1,213,672,669	1,213,672,669	-	-	<del>-</del>	Generation Related (Securitization of Stranded Costs)
Securitization - Federal	(1,221,997,600)	(1,221,997,600)	-	-		Generation Related (Securitization of Stranded Costs)
Securitization - State	(365,173,288)	(365,173,288)	-	-		Generation Related (Securitization of Stranded Costs)
Amortization of Hope Creek License Costs	(649,571)	(649,571)	-	-	<del></del>	Book vs Tax Difference - Generation Related
Environmental Cleanup Costs	27,161,047	27,161,047	-	-	<del></del>	Book estimate accrued and expensed, tax deduction when paid - Manufactured Gas Plant
Company-Owned Life Insurance (COLI)	(3,746,320)	(3,746,320)	-	-		Related to Uncertain Tax Position (FIN 48) which will be reclassified and not in rates
New Jersey Corporation Business Tax	(234,461,454)	(8,709,512)	-	(225,751,942)	<u> </u>	New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	134,149,838	134,149,838	-	-	<u> </u>	New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Obsolete Material Write Off	5,751,926	5,751,926	-	-	<del>-</del>	Book accrued write-off, tax deduction when actually disposed of - Generation Related
Fuel Cost Adjustment	(35,285,945)	(35,285,945)	-	-	<u> </u>	Book deferral of Underrecovered Fuel Costs - Retail Relater
Accelerated Activity Plan	(90,326,601)	(90,326,601)	-	-	-	Demand Side management and Associated Programs - Retail Related
Take-or-Pay Costs	913,793	913,793	-	-	-	Gas Supply Contracts
Other Contract Cancellations	(7,904,692)	(7,904,692)	-	-	-	Generation Related (Non-Utility Asset/Liability)
Other Computer Software	(19,410,379)	-	-	-	(19,410,379)	Accelerated Amortization of Computer Software - General Plan
Loss on Reacquired Debt	(32,838,664)		-	(32,838,664)	· · · · · · · · · · · · · · · · · · ·	Tax deduction when reacquired, booked amortizes to expensi
Additional Pension Deduction	(94,354,591)	(94,354,591)	-	-	0	Associated with Pension Liability not in rates
Amortization of Peach Bottom HWC	(689,765)	(689,765)	-	-	-	Generation Related (Non-Utility Asset/Liability)
Radioactive Waste Storage Costs	(1,092,677)	(1,092,677)	-	-	-	Generation Related (Non-Utility Asset/Liability)
Severance Pay Costs	(8,418,322)		-	-	(8,418,322)	Book estimate accrued and expensed, tax deduction when paid related to all employee
Repair Allowance-Reverse Amortization	(1,100,021)	(1,100,021)	-			Retail Related - Electric Distribution
Public Utility Realty Tax Assessment (PURPA)	(1,781,312)		(1,781,312)			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Federal Excise Tax Fuel Refunds	(137,133)	-	-	-	(137,133)	Vehicle Fuel Tax - Genera
Decommissioning and Decontamination Costs	12,603,383	12,603,383	-	-		Payments to DOE - Generation Related
Emission Allowance Sales	2,868,153	2,868,153	-	-		Sales of Emission Allowances - Generation Related
Interest Expense Adjustment		-	-	-		Generation Related (Non-Utility Asset/Liability)
Capitalization of Study Costs	(2,009,586)	(2,009,586)	-	-		Generation Related (Non-Utility Asset/Liability)
Mescalero Radioactive Wast Storage Costs	158,378	158,378	-	_		Generation Related (Non-Utility Asset/Liability)
Sale of Call Option	(70)	(70)	-	_		Book amortization expensed, tax deduction when occurred Retail Related - distribution propert
Vacation Pay Adjustment	(3,663)		-		(3,663)	Book estimate accrued and expensed, tax deduction when paid relating to all employee
Purchase Power - Audit Settlement	848,006	848,006	-			Purchased Power Settlements - Generation Related
Crude Oil Refunds	1,570,058	1,570,058	-			Generation Related (Non-Utility Asset/Liability)
Peach Bottom Interim Fuel Storage	(852,372)	(852,372)	-			Interim Nuclear Fuel Storage Costs - Generation Related
Amort UCUA Property Loss	15	15	_	-		Generation Related (Non-Utility Asset/Liability)
New Network Metering Equipment	(201,674)	(201,674)	_	_	_	New Upgraded Meter Equipments - Retail Related - Distribution Meters
Accounting for Income Taxes (FAS109) - Federa	(43,428,135)	(==,,==,,	_	(43,428,135)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - State	(16,672,959)			(16,672,959)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requiremen	(198,172,681)	-	-	(198,172,681)	-	FASB 109 - gross-up
iPower (Deferred Project Costs)	(2,639,475)	(2,639,475)	_	-		
Adj. Holding Account	(1,922,994)	(1,922,994)				
Subtotal - p277	(993,481,554)	(446,866,364)	(1,781,312)	(516,864,381)	(27,969,497)	
Less FASB 109 Above if not separately removed	(258,273,775)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(258,273,775)	, ,, ,,	
Less FASB 106 Above if not separately removed	(200)210,110,			,		
Total	(735,207,779)	(446,866,364)	(1,781,312)	(258,590,606)	(27,969,497)	
	(133,201,118)	(440,000,004)	(1,101,012)	(200,000,000)	(2.7,000,407)	1

#### 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 - December 31, 2013

Oth	er Taxes	Page 263 Col (i)	Allocator	Allocated Amount	
	Plant Related				
1 2	Real Estate Total Plant Related	19,061,327 19,061,327 N	NI/A	8.189.273	Attachment #5
2		, ,		-,, -	
	Labor Related	Wages	& Salary Allo	cator	
3	FICA	13,314,991			
4	Federal Unemployment Tax	152,499			
5	New Jersey Unemployment Tax	561,725			
6 7	New Jersey Workforce Development	308,829			
8	Total Labor Related	14,338,044	14.0872%	2,019,828	
	Other Included	Ne	t Plant Allocat	or	
9 10 11					
12					
13	Total Other Included	0	31.5389%	0	
14	Total Included (Lines 8 + 14 + 19)	33,399,371		10,209,101	
	Currently Excluded				
15 16 17 18 19	Corporate Business Tax TEFA Use & Sales Tax Local Franchise Tax PA Corporate Income Tax	44,957,000			
20	Municipal Utility Public Utility Public Utility Fund				
22	Subtotal, Excluded	44,957,000			
23	Total, Included and Excluded (Line 20 + Line 28)	78,356,371			
24	Total Other Taxes from p114.14.g - Actual	78,356,371			
25	Difference (Line 29 - Line 30)	-			

### Criteria for Allocation:

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

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

Accounts 450 & 451 1 Late Payment Penalties Allocated to Transmission		0
Account 454 - Rent from Electric Property		
2 Rent from Electric Property - Transmission Related (Note 2)		600,000
Account 456 - Other Electric Revenues 3 Transmission for Others		0
<ul> <li>4 Schedule 1A</li> <li>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)</li> <li>6 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner</li> <li>7 Professional Services (Note 2)</li> <li>8 Revenues from Directly Assigned Transmission Facility Charges (Note 1)</li> <li>9 Rent or Attachment Fees associated with Transmission Facilities (Note 2)</li> </ul>		4,900,000 0 6,600,000 15,000 8,640,208 4,500,000
10 Gross Revenue Credits (S	Sum Lines 1-9)	25,255,208
	line 18 ne 10 + line 11	(3,602,239) 21,652,969
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		5,115,000 2,089,478 1,512,761
issue. 17 Line 15 plus line 16 18 Line 13 less line 17		1,512,761 3,602,239

- 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

B 100 Basis Point increase in ROE

1.008

	alculation			Appendix A Line or Source Reference	
	Rate Base			(Line 43 + Line 57)	2,941,157,14
2	Long Term Interest			p117.62.c through 67.c	228,331,7
3	Preferred Dividends	ent	ter positive	p118.29.d	
	Common Stock				
ı	Proprietary Capital			Attachment 5	4,535,704,5
,	Less Accumulated Other Comprehensive Inc	come Account 219		p112.15.c	1.024.
;	Less Preferred Stock	oonio rioccani Ero		(Line 106)	1,021,
	Less Account 216.1			Attachment 5	3,263,
3	Common Stock			(Line 96 - 97 - 98 - 99)	4,531,415,
	Out to Provide a				
)	Capitalization Long Term Debt			Attachment 5	4,277,118,
0				Attachment 5	99,025,
	Less Loss on Reacquired Debt				99,025,
	Plus Gain on Reacquired Debt			Attachment 5	
2	Less ADIT associated with Gain or Loss			Attachment 5	34,843,
3	Total Long Term Debt			(Line 101 - 102 + 103 - 104 )	4,143,249,
4	Preferred Stock			Attachment 5	
5	Common Stock			(Line 100)	4,531,415,
6	Total Capitalization			(Sum Lines 105 to 107)	8,674,665,
7	Debt %	Tota	al Long Term Debt	(Line 105 / Line 108)	47
3	Preferred %		ferred Stock	(Line 106 / Line 108)	0
	Common %		mmon Stock	(Line 107 / Line 108)	52.
)	Debt Cost	T-1-	al Long Term Debt	(Line 94 / Line 105)	0.0
1					
2	Preferred Cost Common Cost		ferred Stock mmon Stock	(Line 95 / Line 106) (Line 114 + 100 basis points)	0.00
-	Common Cook		TIMOT CLOCK	(Zino TTT Too Salio pointo)	02
3	Weighted Cost of Debt		al Long Term Debt (WCLTD)	(Line 109 * Line 112)	0.02
4	Weighted Cost of Preferred	Prei	ferred Stock	(Line 110 * Line 113)	0.00
5	Weighted Cost of Common	Con	mmon Stock	(Line 111 * Line 114)	0.00
6	Rate of Return on Rate Base ( ROR )			(Sum Lines 115 to 117)	0.0
7	Investment Return = Rate Base * Rate of Return			(Line 58 * Line 118)	272,229,
nosi	te Income Taxes				
розі					
_	Income Tax Rates				
В	FIT=Federal Income Tax Rate				35.0
9	SIT=State Income Tax Rate or Composite				9.0
)	p = percent of federal income tax deductible fo			Per State Tax Code	0.0
	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			40.8
5	CIT = T / (1-T)				69.0
i	1 / (1-T)				169.0
	ITC Adjustment				
7	Amortized Investment Tax Credit		enter negative	Attachment 5	-1,267,
3	1/(1-T)		· ·	1 / (1 - Line 123)	16
9	Net Plant Allocation Factor			(Line 18)	31.538
)	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	-675,
-					
	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =			134,541,4

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

Attachment 5 - Cost Support - December 31, 2013

Electric / N	Non-electric Cost Support			Previous Year						Current Yea	ar - 2013 Projected	i						
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion
	Plant Allocation Factors																	
6	Electric Plant in Service	(Note B)	p207.104g	10,410,081,139	10,451,646,993	10,466,799,428	10,484,821,981	10,506,613,161	10,528,925,658	10,819,136,651	10,828,851,311	10,818,771,406	10,843,034,329	10,855,133,026	10,864,855,803	11,136,852,440	10,693,501,794	
7	Common Plant in Service - Electric	(Note B)	p356	112,690,109	112,686,735	112,683,360	112,679,985	112,732,342	112,728,967	112,725,592	112,974,467	112,860,353	112,856,227	113,724,401	114,242,775	116,823,649	113,262,228	
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29c	2,820,492,739	2,828,357,280	2,840,478,794	2,852,176,293	2,861,542,111	2,867,798,327	2,880,376,712	2,893,761,687	2,887,696,078	2,897,656,835	2,907,606,441	2,919,351,193	2,922,913,258	2,875,400,596	
10	Accumulated Intangible Amortization	(Note B)	p200.21c	792,029	871,254	950,478	1,029,703	1,108,927	1,188,152	1,267,376	1,346,601	1,425,825	1,505,050	1,584,274	1,663,498	1,816,056	1,273,017	
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356	40,120,187	40,725,356	41,330,114	41,934,460	42,533,922	43,137,742	43,741,151	44,344,968	44,837,245	45,439,089	45,931,459	46,549,686	47,185,987	43,677,797	
12	Accumulated Common Amortization - Electric	(Note B)	p356	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant In Service																	
19	Transmission Plant in Service	(Note B)	p207.58.g	3,025,879,145	3,026,520,510	3,025,269,427	3,027,838,787	3,027,692,393	3,038,618,697	3,278,373,968	3,275,971,634	3,273,602,483	3,285,748,413	3,288,025,991	3,285,631,776	3,546,514,283	3,185,052,885	
20	General	(Note B)	p207.99.g	217,199,270	217,714,344	217,791,263	217,588,182	217,665,101	213,395,020	213,471,939	213,548,858	192,673,030	192,749,949	190,530,995	190,607,914	185,281,969	206,170,602	
21	Intangible - Electric	(Note B)	p205.5.g	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	4,753,467	9,153,467	5,091,929	
22	Common Plant in Service - Electric	(Note B)	p356	112,690,109	112,686,735	112,683,360	112,679,985	112,732,342	112,728,967	112,725,592	112,974,467	112,860,353	112,856,227	113,724,401	114,242,775	116,823,649	113,262,228	
24	General Plant Account 397 Communications	(Note B)	p207.94g	30,339,897	30,281,063	30,222,230	30,163,397	30,104,563	30,045,730	29,986,897	29,928,063	27,408,093	27,349,259	27,290,426	27,231,593	27,172,759	29,040,305	
25	Common Plant Account 397 Communications	(Note B)	p356	6,624,320	6,624,320	6,624,320	6,624,320	6,619,551	6,619,551	6,619,551	6,619,551	6,545,417	6,545,417	6,545,417	6,545,417	6,545,417	6,592,505	
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records	17,687,077	17,687,077	17,687,077	17,687,077	17,687,077	17,687,077	17,687,077	17,687,077	15,873,537	15,873,537	15,873,537	15,873,537	15,873,537	16,989,562	
	Accumulated Depreciation																	
32	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c	730,165,949	726,488,820	727,467,608	728,271,798	726,395,921	725,772,792	727,016,365	728,457,451	730,464,560	728,641,376	729,107,595	729,044,175	726,306,844	727,969,327	
33	Accumulated General Depreciation	(Note B & J)	p219.28.b	111,789,756	111,506,618	110,789,256	109,789,991	109,074,657	103,964,488	103,205,249	102,449,940	80,525,707	79,558,151	76,265,055	75,271,764	68,744,712	95,610,411	
1	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356	40,120,187	40,725,356	41,330,114	41,934,460	42,533,922	43,137,742	43,741,151	44,344,968	44,837,245	45,439,089	45,931,459	46,549,686	47,185,987	43,677,797	
35	Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Company Records	21,799,961	22,048,673	22,296,894	22,544,625	22,787,057	23,033,768	23,279,988	23,525,718	21,214,559	21,438,182	21,661,314	21,883,955	22,106,107	22,278,523	
41	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records	10.651.996	10.799.388	10.946.781	11.094.173	11.241.565	11.388.958	11.536.350	11.683.742	10.002.482	10.134.761	10.267.041	10.399.320	10.531.600	10.821.397	

#### Wages & Salary

Descriptions	Notes	ge #'s & Instructions	End of Year
Total Wage Expense	(Note A)	34.28b	184,823,639 3,911,729 25,485,408
Total A&G Wages Expense	(Note A)	4.27b	3,911,729
Transmission Wages		4.21b	25,485,408
2	escriptions  Total Wage Expense  Total A&G Wages Expense  Transmission Wages	63CTIPHOTO 140163 - 48	

Transmission / Non-transmission Cost Support

		Beginning fear	
e #s Descriptions	Notes Page #'s & Instructions	Balance End of Year Avera	.ge
Plant Held for Future Us	e (Including Land) (Note C & Q) p214.47.d	<b>6,739,495 6,739,495 6,7</b>	739,495
46 Transmission Only		<b>2</b> ,975,586 <b>2</b> ,975,586 <b>2</b> ,975,586	975,586

					Electric Beginning			Wage & Salary	
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	Year Balance	Year Balance	Average Balance	Allocator	To Line 47
	Prepayments								
47	Prepayments	(Note A & Q)	p111.57c	78,707,504	78,707,504	78,707,504	78,707,504	14.087%	11,087,677

Materials and Supplies

	Beginning Year				
ine #s	Descriptions	Notes	e #'s & Instructions	Balance End of Year	Average
	Materials and Supplies				
48	Undistributed Stores Exp	(Note Q)	7.16.b,c	0	0 -
51	Transmission Materials & Supplies	(Note N & Q))	7.8.b,c	4,622,019 4,622,01	4,622,019

Outstanding Network Credits Cost Sup

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

O&M Expenses

Line #s	Descriptions Not	otes Page #'s & Instructions	End of Year
59	Transmission O&M (Note Transmission Lease Payments	p.321.112.b p321.96.b	83,771,993
60	Transmission Lease Payments	p321.96.b	and the second second
	•		

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

			Attachment 5 - Cost Support - December 31, 2013	
Property In	nsurance Expenses			
Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
65	Property Insurance Account 924	(Note O)	p323.185b	1,320,296
Adjustmen	ts to A & G Expense			
Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
62	Total A&G Expenses		p323.197b	205,011,378
63	Fixed PBOP expense	(Note J)	Company Records	77,745,482
64	Actual PBOP expense	(Note O)	Company Records	40,668,832

Regulatory Expense Related to Transmission Cost Support									
Line #s	Descriptions	Notes	Page ≸'s & Instructions	End of Year	Transmission Related				
	Allocated General & Common Expenses								
66	Regulatory Commission Exp Account 928	(Note E & O)	p323.189b	9,657,857	0				
	Directly Assigned A&G								
72	Regulatory Commission Exp Account 928	(Note G & O)	p351.11-13h	51,000	51,000				

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	EPRI Dues	
68	Less EPRI Dues	(Note D & O)	p352-353	0	0	
Safety Rel	ated Advertising Cost Support					
			Provide Advancedors	Foot of Year	Cofety Balance	Non-safety

Line #s	Descriptions	Notes Page #'s & Instructions	End of Year	Safety Related	Non-safety Related
	Directly Assigned A&G				
73	General Advertising Exp Account 930.1	(Note K & O) p323.191b	1,800,358	0	1,800,358

Edu	ation an	nd Out Reach Cost Support					
				Professional Control of the Control	Ford of Year	Education &	Other
Line	#S	Descriptions	Notes	Page #s & Instructions	End of Year	Outreach	Otner
		Directly Assigned A&G					
	76	General Advertising Exp Account 930.1	(Note K & O)	p323.191b	1,800,358	0	1,800,358

Depreciation Expense						
ine #s	Descriptions	Notes	ge #'s & Instructions	End of Year		
	Depreciation Expense					
81	Depreciation-Transmission	(Note J & O)	36.7.f	74,377,203		
82	Depreciation-General & Common	(Note J & O)	36.10&11.f	21,713,926		
83	Depreciation-General Expense Associated with Acct. 397	(Note J & O)	mpany Records	3,552,186		
85	Depreciation-Intangible	(Note A & O)	36.1.f	5,990,348		
89	Transmission Depreciation Expense for Acct. 397	(Note J & O)	mpany Records	1,693,144		

ed Trans
189,273 1
8,1

### Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support - December 31, 2013

Return \ Capitalization

ine #s	Descriptions	Notes	Page #'s & Instructions	2010 End of Year	2011 End of Year	Average
96	Proprietary Capital	(Note P)	p112.16.c,d	4,424,787,817	4,646,621,227	4,535,704,522
97	Accumulated Other Comprehensive Income Account 219	(Note P)	p112.15.c,d	395,904	1,653,949	1,024,927
99	Account 216.1	(Note P)	p119.53.c&d	3,210,847	3,316,443	3,263,645
101	Long Term Debt	(Note P)	p112.18.c,d thru 23.c,d	4,283,776,399	4,270,460,139	4,277,118,269
102	Loss on Reacquired Debt	(Note P)	p111.81.cd	102,136,583	95,914,963	99,025,773
103	Gain on Reacquired Debt	(Note P)	p113.61.c,d	0	0	0
104	ADIT associated with Gain or Loss on Reacquired Debt	(Note P)	p277.3.k (footnote)	36,320,422	33,365,887	34,843,155
106	Preferred Stock	(Note P)	p112.3.c.d	0	0	0

MultiState Workpaper

Line #s	Descriptions	Notes Page #'s & Instructions	State 1	State 2	State 3
	Income Tax Rates				
12	1 SIT=State Income Tax Rate or Composite	(Note I)	NJ 9.00%		

Amortized Investment Tax Credit

Line	#s	Descriptions	Notes	Page #'s & Instructions	End of Year
	125	Amortized Investment Tax Credi	(Note O)	p266.8.1	1,267,096

Excluded Transmission Facilities

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT

Line:	ts Descriptions Note	otes Page #s & Instructions	End of Year
	Revenue Requirement		
	163 Facility Credits under Section 30.9 of the PJM OATT		0

PJM Load Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	1 CP Peak
165	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	10469.8

Abandoned Transmission Projects

Line #e	Descriptions		BRH Project	Project Y	Project V
Line #5	νεουτιμανίτο		DIGIT PTOJECT	r roject A	r roject r
	a Beginning Balance of Unamortized Transmission Projects	Per FERC Order	\$ 3,623,275 \$	- \$	-
Attachment 1	7 b Years remaining in Amortization Period	Per FERC Order	\$ 5 \$	- \$	
	B1 c Transmission Depreciation Expense Including Amortization of Limited Terr	m Pla(line a / line b)	\$ 724,655 \$	- \$	
	d Ending Balance of Unamortized Transmission Projects	(line a - line c)	\$ 2,898,620 \$	- \$	
	e Average Balance of Unamortized Abandoned Transmission Projects	(line a + d)/2	\$ 3,260,948 \$	- \$	-
	g Non Incentive Return and Income Taxes	(Appendix A line 137+ line 138)	\$ 380,120,967 \$	- s	
	h Rate Base	(Appendix A line 58)	\$ 2,941,157,148 \$	- S	-
Attachment	7 i Non Incentive Return and Income Taxes	(line g / line h)	0.1292		-
	Docket Number authorizing amount and period for recovery of Abandoned	Transmission Project	ER12-2274		

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

### Attachment 6 - True-up Adjustment for Network Integration Transmission Service - December 31, 2013

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

- Beginning with 2009, no later than June 15 of each year PSE&G shall recalculate an adjusted Annual Transmission (i) 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.
- (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

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. Where:

#### Summary of Formula Rate Process including True-Up Adjustment

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

- No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.
- To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Complete for Each Calendar Year beginning in 2009

ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment. ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment. A B C D

Future Value Factor (1+i)^24

True-up Adjustment (C\*D)

Where:

i = average interest rate as calculated below

Interest on Amount of	Refunds or Surcl	narges	
Month	Yr	Ü	Month
January	Year 1		0.2800%
February	Year 1		0.2500%
March	Year 1		0.2800%
April	Year 1		0.2700%
May	Year 1		0.2800%
June	Year 1		0.2700%
July	Year 1		0.2700%
August	Year 1		0.2800%
September	Year 1		0.2700%
October	Year 1		0.2800%
November	Year 1		0.2700%
December	Year 1		0.2800%
January	Year 2		0.2800%
February	Year 2		0.2600%
March	Year 2		0.2800%
April	Year 2		0.2700%
May	Year 2		0.2800%
June	Year 2		0.2700%
July	Year 2		0.2800%
August	Year 2		0.2800%
September	Year 2		0.2700%
Average Interest Rate			0.2738%

291,918,369 296,393,455 -4,475,085

1.06783 <Note: for the first rate year, divide this -4,778,611 reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

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

Page 1 of 4

							Estim	ated Additions -	2013						
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	Other Projects PIS (Monthly additions)	Replace Salem 500 kV breakers (B1410-B1415) (monthly additions)	230kV Lawrence Switching Station Upgrade (B1228) (monthly additions)	Ridge Road 69kV Breaker Station (B1255) (monthly additions)	West Orange Conversion (North Central Reliability) (B1154) (monthly additions)					Susquehanna Roseland >= 500KV (B0489) (monthly additions)	Susquehanna Roseland < 500KV (B0489.4) (monthly additions)	West Orange Conversion (North Central Reliability) (B1154) (monthly additions)	additions)	Burlington - Camden 230kV Conversion (B1156) (monthly additions)	additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in-service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP
Dec		7,698,080								259,778,514	38,143,808	167,130,199	24,934,713	150,452,676	98,801,841
Jan	641,365									20,208,000		21,990,755	1,400,000	10,833,178	8,011,254
Feb	(1,251,083)									22,260,000		15,059,103	1,667,000	13,162,356	8,474,738
Mar	2,569,360									19,946,000		14,253,407	1,761,000	8,298,744	9,987,930
Apr	(146,393)									20,226,000		18,953,154	4,599,000	12,457,329	8,559,286
May	3,291,391				7,634,912					21,105,000		1,044,536	4,590,000	7,128,548	11,415,996
Jun	239,755,271									12,462,000		7,127,186	5,920,000	6,559,615	7,516,446
Jul	(2,402,333)									19,011,000		5,054,566	7,318,000	4,773,677	16,927,313
Aug	(2,369,151)									16,042,000		5,686,010	11,325,000	4,064,215	15,338,543
Sep	12,145,930									14,914,000		4,190,999	13,233,000	4,728,326	15,185,157
Oct	2,277,578									14,249,000		4,440,515	18,600,000	4,947,967	30,104,411
Nov	(2,394,215)									44,474,000		3,785,079	17,221,000	4,357,730	15,486,033
Dec	218,562,829	3,198,397	16,415,360	15,616,026	7,089,895					15,148,000		(3,110,964)	17,170,000	4,211,250	16,908,208
Total	470.680.547	10.896.477	16,415,360	15.616.026	14.724.807					499.823.514	38.143.808	265.604.545	129,738,713	235,975,611	262,717,156

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

Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2013

														Page 2 of 4
					Estimated	Transmission I	Enhancement Charge	es (Before True-U	p) - 2013					
	Branchburg		Essex Aldene	New Freedom	New Freedom	Metuchen Transformer	Branchburg- Flagtown-	Flagtown- Somerville- Bridgewater	Roseland Transformers	Wave Trap Branchburg	Reconductor Hudson - South Waterfront	Reconductor South Mahwah J-3410 Circuit	Reconductor South Mahwah K- 3410 Circuit	Branchb 400 MV
Total Projects	(B0130)	Kittatinny (B0134)	(B0145)	Trans.(B0411)	Loop (B0498)	(B0161)	Somerville (B0169)	(B0170)	(B0274)	(B0172.2)	(B0813)	(B1017)	(B1018)	(B029
241,115,303	3,038,440		12,958,998	3.342.231	4,170,043	4,043,333	2,850,680	1,026,837	3,297,990	4,223	1,478,855	3,365,214	3,487,645	13,335
211,110,000	5,555,115	1,201,112	12,000,000	0,0 12,20 1	1, 17 0,0 10	1,010,000	2,000,000	1,020,001	0,201,000	1,220	1, 17 0,000	0,000,211	0, 101 ,0 10	10,00
						Actual Transmi	ssion Enhancement	Charges - 2011						
							Branchburg-	Flagtown			Reconductor	Reconductor	Reconductor	Branch
						Metuchen	Flagtown-	Sommerville	Roseland	Wave Trap	Hudson - South	South Mahwah	South Mahwah	400 M
	Branchburg		Essex Aldene	New Freedom	New Freedom	Transformer	Sommerville	Bridgewater	Transformer	Branchburg	Waterfront	345 kV J-3410	345 kV K-3411	Capac
Total Projects	(B0130)	Kittatinny (B0134)	(B0145)	Trans.(B0411)	Loop (B0498)	(B0161)	(B0169)	(B0170)	(B0274)	(B0172.2)	(B0813)	Circuit (B1017)	Circuit (B1018)	(B029
79,823,709	3,746,858	1,516,263	16,266,692	4,122,360	5,221,521	5,061,682	3,075,759	1,345,559	4,128,443	5,289	1,850,822	2,435,793	284,735	
		_				True Up by	Project (without inter	rest) - 2011						
							Branchburg-	Flagtown			Reconductor	Reconductor	Reconductor	Branch
						Metuchen	Flagtown-	Sommerville	Roseland	Wave Trap	Hudson - South	South Mahwah	South Mahwah	400 M
	Branchburg		Essex Aldene	New Freedom	New Freedom	Transformer	Sommerville	Bridgewater	Transformer	Branchburg	Waterfront	345 kV J-3410	345 kV K-3411	Capac
Total Projects	(B0130)	Kittany (B0134)	(B0145)	Trans.(B0411)	Loop (B0498)	(B0161)	(B0169)	(B0170)	(B0274)	(B0172.2)	(B0813)	Circuit (B1017)	Circuit (B1018)	(B029
5,068,828	(290,981)	(82,886)	(1,291,778)	(318,687)	(388,336)	784,741	(387,148)	(127,555)	348,612	(10,744)	(306,731)	403,797	16,028	
Interest	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.
		T				True Up by	y Project (with interes	st) - 2011						
								Flagtown-			Reconductor	Reconductor	Reconductor	Branch
	Decadabilis		Essex Aldene	New Freedom	Naw Frankon	Metuchen Transformer	Branchburg-	Somerville-	Roseland Transformer	Wave Trap	Hudson - South Waterfront	South Mahwah 345 kV J-3410	South Mahwah 345 kV K-3411	400 M
otal Projects	Branchburg (B0130)	Kittany (B0134)	(B0145)	Trans.(B0411)	New Freedom Loop (B0498)	(B0161)	Flagtown- Somerville (B0169)	Bridgewater (B0170)	(B0274)	Branchburg (B0172.2)	(B0813)	Circuit (B1017)	Circuit (B1018)	Capa (B02
5,412,625	(310,716)		(1,379,394)	(340.302)	(414,675)	837,967	(413,407)	(136,207)	372,256	(11.472)	(327,535)		17.116	(602
0,412,020	(010,710)	(00,300)	(1,070,004)	(040,002)	(414,070)	001,001	(+10,401)	(100,201)	372,200	(11,472)	(021,000)	401,100	17,110	
					Estimated	Transmission	Enhancement Charge	es (After True-Un	) - 2013					
								,						
								Flagtown-			Reconductor	Reconductor	Reconductor	Branc
						Metuchen	Branchburg-	Somerville-	Roseland	Wave Trap	Hudson - South	South Mahwah		400 M
	Branchburg		Essex Aldene	New Freedom	New Freedom	Transformer	Flagtown-	Bridgewater	Transformers	Branchburg	Waterfront	J-3410 Circuit	3410 Circuit	Capa
	(B0130)	Kittany (B0134)	(B0145)	Trans.(B0411)	Loop (B0498)	(B0161)	Somerville (B0169)	(B0170)	(B0274)	(B0172.2)	(B0813)	(B1017)	(B1018)	(B029
Total Projects								(60170)	(002/4)					

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

Page 3 of 4

•													1		1
	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)
	Other Projects PIS (monthly balances)	Replace Salem 500 kV breakers (B1410-B1415)	230kV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255) (in service)	West Orange Conversion (North Central Reliability) (B1154) (in service)	(in service)	(in service)	(in service)	(in service)	Susquehanna Roseland >= 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	West Orange Conversion (North Central Reliability) (B1154) CWIP	Mickleton- Gloucester- Camden(B1398- B1398.7) CWIP	Burlington - Camden 230kV Conversion (B1156) CWIP	Northeast Grid Reliability Project (B1304.1B1304.4) CWIP
		( 55:1155)	()	(	(	()	( 5511155)	( 5511155)	()	<b>4</b> 1.1.1	• • • • • • • • • • • • • • • • • • • •			•	<u> </u>
Dec		7,698,080	-	-						259,778,514	38,143,808	167,130,199	24,934,713	150,452,676	98,801,841
Jan	641,365	7,698,080	•	-	-					279,986,514	38,143,808	189,120,954	26,334,713	161,285,854	106,813,094
Feb	(1,251,083)	7,698,080	-	-	-					302,246,514	38,143,808	204,180,058	28,001,713	174,448,210	115,287,832
Mar	2,569,360	7,698,080	-	-	-					322,192,514	38,143,808	218,433,464	29,762,713	182,746,954	125,275,763
Apr	(146,393)	7,698,080	-	-	-					342,418,514	38,143,808	237,386,618	34,361,713	195,204,284	133,835,048
May	3,291,391	7,698,080		-	7,634,912					363,523,514	38,143,808	238,431,155	38,951,713	202,332,832	145,251,044
Jun	239,755,271	7,698,080	-	-	7,634,912					375,985,514	38,143,808	245,558,341	44,871,713	208,892,447	152,767,490
Jul	(2,402,333)	7,698,080	-	-	7,634,912					394,996,514	38,143,808	250,612,906	52,189,713	213,666,123	169,694,803
Aug	(2,369,151)	7,698,080	-	-	7,634,912					411,038,514	38,143,808	256,298,916	63,514,713	217,730,338	185,033,346
Sep	12,145,930	7,698,080	-	-	7,634,912					425,952,514	38,143,808	260,489,915	76,747,713	222,458,664	200,218,503
Oct	2,277,578	7,698,080	-	-	7,634,912					440,201,514	38,143,808	264,930,430	95,347,713	227,406,631	230,322,914
Nov	(2,394,215)	7,698,080	-	-	7,634,912					484,675,514	38,143,808	268,715,509	112,568,713	231,764,361	245,808,948
Dec	218,562,829	10,896,477	16,415,360	15,616,026	14,724,807					499,823,514	38,143,808	265,604,545	129,738,713	235,975,611	262,717,156
Total	470,680,547	103,273,443	16,415,360	15,616,026	68,169,193	-	-	-	-	4,902,819,679	495,869,510	3,066,893,010	757,326,269	2,624,364,986	2,171,827,784
Average 13 Month Balance Average 13 Month in	36,206,196	7,944,111	1,262,720	1,201,233	5,243,784										
service 13 Month Average CWIP	2.15	9.48	1.00	1.00	4.63					9.81	13.00	11.55	5.84	11.12	8.27
to Appendix A, line 45										377,139,975	38,143,808	235,914,847	58,255,867	201,874,230	167,063,676

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

Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2013

																	Page 4 of 4
							Estimated 1	ransmission En	hancement Cha	rges (Before True	-Up) - 2013						
Saddle Brook -	Branchburg - Somerville- Flagtown -	Somerville -			230kV Lawrence Switching	Ridge Road	West Orange Conversion	Susquehanna Roseland	Susquehanna	Burlington -	Susquehanna	Susquehanna	West Orange Conversion(Nort	Mickleton-	Burlington -		
Athenia	Reconductor	Bridgewater	New Essex-	Salem 500 kV	Station	69kV Breaker	(North Central	Breakers	Roseland	Camden 230kV	Roseland >=	Roseland <	h Central	Gloucester-	Camden 230kV	BRH Project	Northeast Grid
Upgrade Cable	(B0664 &	Reconductor	Kearny 138 kV	breakers	Upgrade	Station	Reliability)	(B0489.5-	<500kV	Conversion		500KV (B0489.4)	Reliability)	Camden (B1398-	Conversion	(B0829-B0830)	Reliability Project
(B0472)	B0665)	(B0668)	(B0814)	(B1410-B1415)	(B1228)	(B1255)	(B1154)	B0489.15)	(B0489.4) 1.330.861	(B1156) 3.306.570	CWIP	CWIP	(B1154) CWIP	B1398.7) CWIP	(B1156) CWIP	Abandoned	(B1304.1-B1304.4
2,458,952	3,427,088	925,739	7,166,146	1,273,718	185,256	28,601	804,183	1,013,028	1,330,001	3,306,570	58,100,374	5,876,252	34,179,389	8,440,121	29,247,577	1,146,106	24,510,780
			ı				Α	ctual Transmiss	ion Enhanceme	nt Charges - 2011	,	ı	ı	ı			
	Branchburg - Somerville-				230kV		West Orange	Cusausbassa					North Central				
Saddle Brook -	Flagtown -	Somerville -			Lawrence Switching	Ridge Road	Conversion	Susquehanna Roseland	Susquehanna	Burlington -	Susquehanna	Susquehanna	Reliability(West	Mickleton-	Burlington -		
Athenia	Reconductor	Bridgewater	New Essex-	Salem 500 kV	Station	69kV Breaker	(North Central	Breakers	Roseland	Camden 230kV	Roseland >=	Roseland <	Orange	Gloucester-	Camden 230kV	BRH Project	Northeast Grid
Upgrade Cable	(B0664 &	Reconductor	Kearny 138 kV	breakers	Upgrade	Station	Reliability)	(B0489.5-	<500kV	Conversion		500KV (B0489.4)	Conversion)	Camden(B1398-	Conversion	(B0829-B0830)	Reliability Project
(B0472)	B0665)	(B0668)	(B0814)	(B1410-B1415)	(B1228)	(B1255)	(B1154)	B0489.15)	(B0489.4)	(B1156)	CWIP	CWIP	(B1154) CWIP	B1398.7) CWIP	(B1156) CWIP	Abandoned	(B1304.1-B1304.4
				73,000				1,014,845	952,449	1,150,144	20,775,227	3,565,874	1,299,846	56,106	1,874,440		
								True Up by Pr	oject (without i	nterest) - 2011							
	Branchburg -				230kV					,							
	Somerville-				Lawrence		West Orange	Susquehanna					North Central				
Saddle Brook -	Flagtown -	Somerville -			Switching	Ridge Road	Conversion	Roseland	Susquehanna	Burlington -	Susquehanna	Susquehanna	Reliability(West	Mickleton-	Burlington -		
Athenia	Reconductor	Bridgewater	New Essex-	Salem 500 kV	Station	69kV Breaker	(North Central	Breakers	Roseland	Camden 230kV	Roseland	Roseland	Orange	Gloucester-	Camden 230kV	BRH Project	Northeast Grid
Upgrade Cable (B0472)	(B0664 & B0665)	Reconductor (B0668)	Kearny 138 kV (B0814)	breakers (B1410-B1415)	Upgrade (B1228)	Station (B1255)	Reliability) (B1154)	(B0489.5- B0489.15)	<500kV (B0489.4)	Conversion (B1156)	(B0489) >= 500KV CWIP	(B0489.4) < 500KV CWIP	Conversion) (B1154) CWIP	Camden(B1398- B1398.7) CWIP	Conversion (B1156) CWIP	(B0829-B0830) Abandoned	Reliability Project (B1304.1-B1304.4
(60472)	B0003)	(50008)	(60614)	73.000	(B1220)	(B1233)	(61134)	(453.550)	952.449	1,150,144	628,262	1.139.797	1.299.846	56.106	1,874,440	Abandoned	(61304.1-61304.4
				70,000				(100,000)	002,110	1,100,111	020,202	1,100,101	1,200,010	00,100	1,07 1,110		
1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783	1.06783
								True Up by I	Project (with int	erest) - 2011							
	Branchburg -				230kV												
Saddle Brook -	Somerville-	Comonillo			Lawrence Switching	Ridge Road	West Orange	Susquehanna Roseland	Susquehanna	Durlington	Cusaushaaaa	Cuanuahanaa	North Central Reliability(West	Mickleton-	Durlington		
Athenia	Flagtown - Reconductor	Somerville - Bridgewater	New Essex-	Salem 500 kV	Station	69kV Breaker	Conversion (North Central	Breakers	Roseland	Burlington - Camden 230kV	Susquehanna Roseland	Susquehanna Roseland	Orange	Gloucester-	Burlington - Camden 230kV	BRH Project	Northeast Grid
Upgrade Cable	(B0664 &	Reconductor	Kearny 138 kV	breakers	Upgrade	Station	Reliability)	(B0489.5-	<500kV	Conversion	(B0489) >=	(B0489.4) <	Conversion)	Camden(B1398-	Conversion	(B0829-B0830)	Reliability Project
(B0472)	B0665)	(B0668)	(B0814)	(B1410-B1415)	(B1228)	(B1255)	(B1154)	B0489.15)	(B0489.4)	(B1156)	500KV CWIP	500KV CWIP	(B1154) CWIP	B1398.7) CWIP	(B1156) CWIP	Abandoned	(B1304.1-B1304.4
-	-	-	-	77,951	-	-	-	(484,313)	1,017,050	1,228,153	670,874	1,217,105	1,388,009	59,912	2,001,575		-
							Fstimated 1	Transmission Fr	nhancement Ch	arges (After True-	Un) - 2013						
	Branchburg -				230kV		_ctimateu			anges (rater frue	CP, 2010						
	Somerville-				Lawrence		West Orange	Susquehanna					West Orange				
Saddle Brook -	Flagtown -	Somerville -			Switching	Ridge Road	Conversion	Roseland	Susquehanna	Burlington -	Susquehanna	Susquehanna	Conversion(Nort	Mickleton-	Burlington -		
Athenia	Reconductor	Bridgewater	New Essex-	Salem 500 kV	Station	69kV Breaker	(North Central	Breakers	Roseland <	Camden 230kV	Roseland >=	Roseland <	h Central	Gloucester-	Camden 230kV	BRH Project	Northeast Grid
	(B0664 &	Reconductor	Kearny 138 kV	breakers	Upgrade	Station	Reliability)	(b0489.5-	500KV	Conversion		500KV (B0489.4)	Reliability)	Camden (B1398-	Conversion	(B0829-B0830)	Reliability Project
Upgrade Cable	`D.O.O.E.\	(50000)															
Upgrade Cable (B0472) 2.458.952	B0665) 3,427,088	(B0668) 925,739	(B0814) 7,166,146	(B1410-B1415) 1.351.669	(B1228) 185,256	(B1255) 28,601	(B1154) 804.183	B0485.15) 528.715	(B0489.4) 2,347,911	(B1156) 4,534,723	CWIP 58,771,249	7.093.357	(B1154) CWIP 35,567,398	B1398.7) CWIP 8.500.033	(B1156) CWIP 31,249,153	Abandoned 1,146,106	(B1304.1-B1304.4 24,510,780

Page 1 of 10

1		New Plant Carryin	g Charge								·	age 1 of 10
2		Fixed Charge Rat if not a CIAC										
3		Α	Formula Line 152	Net Plant Carrying	Charge without De	enreciation		14.49%				
4		В	159				E without Depreciation	15.22%				
5		С		Line B less Line A				0.73%				
6		FCR if a CIAC										
7		D	153	Net Plant Carrying	Charge without De	epreciation, Retu	rn, nor Income Taxes	3.75%				
				, ,	, ,							
8				The FCR resulting from	Formula in a given year is	s used for that year or	ly.					
9				Therefore actual revenu	es collected in a year do r	not change based on	cost data for subsequent years					
				For abondoned plant lines	12, 14, 15, and 16 will be fro	om Attachment 5 - Aband	loned Transmission Projects, Line 17 is	the 13 month average balance	from Attach 6a, and Lin	ne 19 will be number of m	onths to be amortized in year	r plus one.
10		Details		D.	ranchburg (B0130)		Vitto:	tinny (B0134)		-	ssex Aldene (B014	<b>5</b> \
10	"Yes" if a project under PJM	Details		ы	ranciburg (B0130)		Ritta	uniny (B0134)			SSEX AIGERE (BUT4.	3)
	OATT Schedule 12, otherwise											
11	"No"	Schedule 12	(Yes or No)	Yes			Yes	i		Yes		
12	Useful life of the project	Life		42			42	!		42		
	"Yes" if the customer has paid a											
	lumpsum payment in the amount	t										
13	of the investment on line 29, Otherwise "No"	CIAC	(Vec or No)	No			No			No		
13	Input the allowed increase in	CIAC	(Yes or No)	No			INU	'		INC		
14	ROE	Increased ROE (B	asis Points)	0			0	1		C		
	From line 3 above if "No" on line											
	13 and From line 7 above if											
15	"Yes" on line 13	11.68% ROE		14.4880%			14.4880%	)		14.4880%		
16	Line 14 plus (line 5 times line 15)/100	FCR for This Proje	ect	14.4880%			14.4880%			14.4880%		
16	Service Account 101 or 106 if	FCK IOI THIS FTOJE	·Ct	14.4000 /6			14.4000 /0	1		14.4000 /		
	not yet classified - End of year											
17	balance	Investment		20,680,597			8,069,022			86,565,629		
40	Line 17 divided by line 12	Annual Depreciat	ion or Amort Exp	402 205			100 100			2.064.096		
18	Line 17 divided by line 12 Months in service for			492,395			192,120			2,061,086		
19	depreciation expense from			13.00			13.00			13.00		
	Year placed in Service (0 if											
20	CWIP)		T	2006			2007			2007		
					Damas sisting as			Damas istica as			Danna sistian an	
21			Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue
22		W 11.68 % ROE	2006	20,680,597	492,395	4,652,471	Linding	,		Liidiiig	,	.10701140
23		W Increased ROE	2006	20,680,597	492,395	4,652,471						
24		W 11.68 % ROE	2007	20,188,202	492,395	4,553,422	8,069,022	80,050	1,703,202	86,565,629	858,786	18,272,191
25		W Increased ROE		20,188,202	492,395	4,553,422	8,069,022	80,050	1,703,202	86,565,629	858,786	18,272,191
26 27		W 11.68 % ROE W Increased ROE	2008 2008	19,695,807 19,695,807	492,395 492,395	4,454,372 4,454,372	7,988,972 7,988,972	192,120 192,120	1,799,169 1,799,169	85,706,843 85,706,843	2,061,086 2,061,086	19,301,739 19,301,739
27		W Increased ROE W 11.68 % ROE	2008	19,695,807	492,395 492,395	4,454,372	7,988,972	192,120	1,828,696	83,645,756	2,061,086	19,301,739
29		W Increased ROE	2009	19,203,412	492,395	4,523,234	7,796,853	192,120	1,828,696	83,645,756	2,061,086	19,618,517
30		W 11.68 % ROE	2010	18,711,016	492,395	4,095,968	7,604,733	192,120	1,656,722	81,584,670	2,061,086	17,773,557
31		W Increased ROE		18,711,016	492,395	4,095,968	7,604,733	192,120	1,656,722	81,584,670	2,061,086	17,773,557
32		W 11.68 % ROE	2011	18,218,621	492,395 492,395	3,746,858	7,412,613	192,120	1,516,263	79,523,584	2,061,086	16,266,692
33 34		W Increased ROE W 11.68 % ROE	2011 2012	18,218,621 18,065,845	492,395 492,395	3,746,858 3,964,390	7,412,613 7,800,840	192,120 192,120	1,516,263 1,691,329	79,523,584 77,281,245	2,061,086 2,061,086	16,266,692 16,913,429
35		W Increased ROE	2012	18,065,845	492,395	3,964,390	7,800,840	192,120	1,691,329	77,281,245	2,061,086	16,913,429
36		W 11.68 % ROE	2013	17,573,449	492,395	3,038,440	7,608,721	192,120	1,294,472	75,220,159	2,061,086	12,958,998
37		W Increased ROE	2013	17,573,449	492,395	3,038,440	7,608,721	192,120	1,294,472	75,220,159	2,061,086	12,958,998
38		W 11.68 % ROE	2014	I								

1		New Plant Carrying	g Charge									Page 2 of 10
•			•									
2		Fixed Charge Rat if not a CIAC	e (FCR) if									
			Formula Line									
3 4		A B	152 159		1	let Plant Carrying	Charge without E	Depreciation Basis Point in ROE v	vithout Depreciation	14.49% 15.22%		
5		Č	155			ine B less Line A	Charge per 100 t	Dasis i Olik III NOL V	vitilout Depreciation	0.73%		
		FCR if a CIAC										
6		FCR If a CIAC										
7		D	153		N	let Plant Carrying	Charge without D	Depreciation, Return,	nor Income Taxes	3.75%		
8												
9												
10		Details		New	Freedom Trans.(B0	0411)	Ne	w Freedom Loop (I	30498)	Metuch	en Transformer (B	0161)
	"Yes" if a project under PJM OATT Schedule 12, otherwise											
11	"No"	Schedule 12	(Yes or No)	Yes			Yes			Yes		
12	Useful life of the project	Life		42			42			42		
	"Yes" if the customer has paid a lumpsum payment in the amount											
	of the investment on line 29,											
13	Otherwise "No"	CIAC	(Yes or No)	No			No			No		
14	Input the allowed increase in ROE	Increased ROE (Ba	asis Points)	0			0			0		
	From line 3 above if "No" on line		,									
15	13 and From line 7 above if "Yes" on line 13	11.68% ROE		14.4880%			14.4880%			14.4880%		
	Line 14 plus (line 5 times line											
16	15)/100	FCR for This Proje	ct	14.4880%			14.4880%			14.4880%		
	Service Account 101 or 106 if not yet classified - End of year											
17	balance	Investment		22,188,863			27,005,248			25,799,055		
18	Line 17 divided by line 12	Annual Depreciati	on or Amort Exp	528,306			642,982			614,263		
	Months in service for											
19	depreciation expense from Year placed in Service (0 if			13.00			13.00			13.00		
20	CWIP)			2007			2008			2009		
					Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
22		W 11.68 % ROE	2006									
23 24		W Increased ROE W 11.68 % ROE	2006 2007	22,188,863	484,281	4,947,757						
25		W Increased ROE	2007	22,188,863	484,281	4,947,757						
26		W 11.68 % ROE	2008	21,704,582	528,306	4,894,366	24,921,237	88,646	837,584			
27		W Increased ROE	2008	21,704,582	528,306	4,894,366	24,921,237	88,646	837,584			
28		W 11.68 % ROE	2009	21,176,276	528,306	4,973,254	26,916,602	642,982	6,292,837	19,700,217	288,478	2,831,673
29		W Increased ROE	2009	21,176,276	528,306	4,973,254	26,916,602	642,982	6,292,837	19,700,217	288,478	2,831,673
30		W 11.68 % ROE	2010	20,647,970	528,306	4,504,919	26,273,620	642,982	5,703,044	25,488,527	613,738	5,522,598
31		W Increased ROE	2010	20,647,970	528,306	4,504,919	26,273,620	642,982	5,703,044	25,488,527	613,738	5,522,598
32		W 11.68 % ROE	2011	20,119,663	528,306	4,122,360	25,630,832	642,987	5,221,521	24,896,838	614,263	5,061,682
33		W Increased ROE	2011	20,119,663	528,306	4,122,360	25,630,832	642,987	5,221,521	24,896,838	614,263	5,061,682
34		W 11.68 % ROE	2012	19,950,729	528,306	4,362,549	24,987,652	642,982	5,445,249	24,282,792	614,263	5,281,066
35		W Increased ROE	2012	19,950,729	528,306	4,362,549	24,987,652	642,982	5,445,249	24,282,792	614,263	5,281,066
36		W 11.68 % ROE	2013	19,422,422	528,306	3,342,231	24,344,669	642,982	4,170,043	23,668,312	614,263	4,043,333
37 38		W Increased ROE W 11.68 % ROE	2013 2014	19,422,422	528,306	3,342,231	24,344,669	642,982	4,170,043	23,668,312	614,263	4,043,333
				1						•		ı

Page 3 of 10

1		New Plant Carrying	g Charge									Page 3 of 10
2		Fixed Charge Rat	e (FCR) if									
		if not a CIAC	Formula Line									
3		A	152				ing Charge withou			14.49%		
4 5		B C	159			ine B less Line		JU Basis Point in RUE	E without Depreciation	15.22% 0.73%		
6		FCR if a CIAC										
7		D	153		1	Net Plant Carry	ing Charge withou	ut Depreciation, Retu	rn, nor Income Taxes	3.75%		
8 9												
Ü												
10		Details		Branchburg	-Flagtown-Somerv	rille (B0169)	Flagtow	vn-Somerville-Bridg	ewater (B0170)	Rosela	nd Transformers (I	B0274)
	"Yes" if a project under PJM OATT Schedule 12, otherwise											
11	"No"	Schedule 12	(Yes or No)	Yes			Yes			Yes		
12	Useful life of the project "Yes" if the customer has paid a	Life		42			42	2		42		
	lumpsum payment in the amoun											
13	of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No		
14	Input the allowed increase in ROE	Increased ROE (B	asis Points)	0			0	)		0		
• •	From line 3 above if "No" on line		acio i cinto,	J			,			· ·		
15	13 and From line 7 above if "Yes" on line 13	11.68% ROE		14.4880%			14.4880%			14.4880%		
	Line 14 plus (line 5 times line	COD to This Design	-4	14.4880%			14.4880%			4.4.40000/		
16	15)/100 Service Account 101 or 106 if	FCR for This Proje	Ct	14.4880%			14.4880%			14.4880%		
17	not yet classified - End of year balance	Investment		15,731,554			6,961,495			21,073,706		
18	Line 17 divided by line 12	Annual Depreciati	on or Amort Exp	374,561			165,750			501,755		
19	Months in service for depreciation expense from			13.00			13.00			13.00		
	Year placed in Service (0 if											
20	CWIP)			2009			2008	3		2009		
21			Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue
22		W 11.68 % ROE	2006	Litting	71	revenue	Litting	7	Revenue	Litaling	71	Revenue
23		W Increased ROE	2006									
24 25		W 11.68 % ROE W Increased ROE	2007 2007									
26		W 11.68 % ROE	2008				6,961,495	25,372	239,734			
27		W Increased ROE					6,961,495		239,734			
28		W 11.68 % ROE	2009	15,773,880	234,561	2,302,423	6,936,122		1,621,657	21,092,458	268,347	2,634,066
29		W Increased ROE W 11.68 % ROE	2009 2010	15,773,880 15,539,319	234,561 375,568	2,302,423 3,368,301	6,936,122 6,770,372		1,621,657 1,469,662	21,092,458 20,797,967	268,347 501,579	2,634,066 4,507,079
30 31		W 11.66 % ROE W Increased ROE		15,539,319	375,568	3,368,301	6,770,372		1,469,662	20,797,967	501,579	4,507,079
32		W 11.68 % ROE	2011	15,121,425	374,561	3,075,759	6,604,623	165,750	1,345,559	20,302,520	501,725	4,128,443
33		W Increased ROE	2011	15,121,425	374,561	3,075,759	6,604,623		1,345,559	20,302,520	501,725	4,128,443
34 35		W 11.68 % ROE W Increased ROE	2012 2012	14,745,857 14,745,857	374,561 374,561	3,208,502 3,208,502	6,109,190 6,109,190		1,339,848 1,339,848	19,800,955 19,800,955	501,725 501,725	4,307,183 4,307,183
36		W 11.68 % ROE	2012	17,090,805	374,561	2,850,680	5,943,440		1,026,837	19,300,330	501,755	3,297,990
37 38		W Increased ROE W 11.68 % ROE	2013 2014	17,090,805	374,561	2,850,680	5,943,440	165,750	1,026,837	19,300,330	501,755	3,297,990
		/		ļi						•		· ·

Page 4 of 10

1		New Plant Carrying	g Charge									. ago . oo
2		Fixed Charge Rat	e (FCR) if									
			Formula Line		_							
3 4		A B	152 159				ng Charge witho		OE without Depreciation	14.49% 15.22%		
5		C	159			Line B less Line		00 Basis Fullit III Ki	DE WILLIOUT Depreciation	0.73%		
6		FCR if a CIAC								0070		
_		D	450			Nat Diant Cama	Obi4b	t Danasaiatian Da		2.750/		
7		D	153		r	Net Plant Carryl	ng Charge witho	ut Depreciation, Re	turn, nor Income Taxes	3.75%		
8												
9												
10		Details		Wave Tr	ap Branchburg (B	0172 2)	Record	luctor Hudson - South	Waterfront (R0813)	Reconductor S	outh Mahwah J-3410	Circuit (B1017)
10	"Yes" if a project under PJM	Details		wave iii	ap Branchbarg (B	0112.2)	recond	uctor riudson - coutr	Waternoni (Boots)	reconductor of	Julii Mariwari 0-3410	Olicult (B1011)
	OATT Schedule 12, otherwise											
11	"No"	Schedule 12	(Yes or No)	Yes			Yes			Yes		
12	Useful life of the project	Life		42			42			42		
	"Yes" if the customer has paid a											
	lumpsum payment in the amount	t										
13	of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No		
10	Input the allowed increase in	01110	(103 01 140)	140			140			140		
14	ROE	Increased ROE (Ba	asis Points)	0			0			0		
	From line 3 above if "No" on line											
	13 and From line 7 above if	11 000/ DOE		4.4.40000/								
15	"Yes" on line 13	11.68% ROE		14.4880%			14.4880%			14.4880%		
16	Line 14 plus (line 5 times line 15)/100	FCR for This Proje	act	14.4880%			14.4880%			14.4880%		
10	Service Account 101 or 106 if	TOTAL TIME TROJE	,01	14.400070			14.400070			14.400070		
	not yet classified - End of year											
17	balance	Investment		27,988			9,158,918			20,626,991		
10	Line 17 divided by line 12	Annual Depreciati	ion or Amort Exp	666			249.060			404 440		
18	Months in service for			666			218,069			491,119		
19	depreciation expense from			13.00			13.00			13.00		
	Year placed in Service (0 if											
20	CWIP)		1	2008			2010			2011		
					Depreciation or		r	Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
22		W 11.68 % ROE	2006	_								
23		W Increased ROE	2006									
24 25		W 11.68 % ROE W Increased ROE	2007 2007									
25 26		W 11.68 % ROE	2007	36,369	577	5,114						
27		W Increased ROE	2008	36,369	577	5,114						
28		W 11.68 % ROE	2009	35,792	866	8,379						
29		W Increased ROE	2009	35,792	866	8,379						l
30		W 11.68 % ROE W Increased ROE	2010 2010	27,122	666 666	5,890 5,890	8,806,222	18,700 18,700	169,959 169,959			l
31 32		W 11.68 % ROE	2010 2011	27,122 25,878	666	5,890 5,289	8,806,222 9,140,218	18,700 218,069	1,850,822	20,623,951	300,198	2,435,793
33		W Increased ROE	2011	25,878	666	5,289	9,140,218	218,069	1,850,822	20,623,951	300,198	2,435,793
34		W 11.68 % ROE	2012	25,177	666	5,505	9,022,737	219,886	1,953,926	20,297,959	489,054	4,390,029
35		W Increased ROE	2012	25,177	666	5,505	9,022,737	219,886	1,953,926	20,297,959	489,054	4,390,029
36 37		W 11.68 % ROE W Increased ROE	2013 2013	24,546 24,546	666 666	4,223 4,223	8,702,263 8,702,263	218,069 218,069	1,478,855 1,478,855	19,837,739 19,837,739	491,119 491,119	3,365,214 3,365,214
38		W 11.68 % ROE	2014	24,540	500	7,223	0,702,203	210,009	1,770,000	19,031,139	401,119	3,303,214
			•			•						

1		New Plant Carrying	g Charge				Page 5 of 10
2		Fixed Charge Rat if not a CIAC	e (FCR) if				
			Formula Line				
3		Α	152	Net Plant Carry	ying Charge without Depreciation	14.49%	
4		В	159	Net Plant Carr	ying Charge per 100 Basis Point in ROE without Depreciation	15.22%	
5		С		Line B less Lin	e A	0.73%	
6		FCR if a CIAC					
7		D	153	Net Plant Carry	ying Charge without Depreciation, Return, nor Income Taxes	3.75%	
8							
9							
		-					
10		Details		Reconductor South Mahwah K-3410 Circuit (B1018	Branchburg 400 MVAR Capacitor (B0290)	Saddle Brook - Athenia Upgrade Cable (B0472)	Branchburg-Sommerville-Flagtown Reconductor (B0664 & B0665)
	"Yes" if a project under PJM OATT Schedule 12, otherwise						
11	"No"	Schedule 12	(Yes or No)	Yes	Yes	Yes	Yes
12	Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount			42	42	42	42

	OATT Schedule 12, otherwise
11	"No"
12	Useful life of the project
	"Yes" if the customer has paid a
	lumpsum payment in the amoun
	of the investment on line 29,
13	Otherwise "No"
	Input the allowed increase in
14	ROE
	From line 3 above if "No" on line
	13 and From line 7 above if
15	"Yes" on line 13
	Line 14 plus (line 5 times line
16	15)/100
	Service Account 101 or 106 if
	not yet classified - End of year
17	balance
18	Line 17 divided by line 12
	Months in service for
40	demandation and an extensi

19 depreciation expense from Year placed in Service (0 if CWIP)

	Details	Reconductor South Mahwah K-3410 Circuit (B1018	Branchburg 400 MVAR Capacitor (B0290)	Saddle Brook - Athenia Upgrade Cable (B0472)	(B0664 & B0665)
	Schedule 12 (Yes or No) Life	Yes 42	Yes 42	Yes 42	Yes 42
	CIAC (Yes or No) Increased ROE (Basis Points)	No O	No O	No O	No 0
	11.68% ROE FCR for This Project	14.4880% 14.4880%	14.4860% 14.4880%	14.4880% 14.4880%	14.4880% 14.4880%
r	Investment Annual Depreciation or Amort Exp	21,080,335 501,913	79,871,711 1,901,707	14,713,613 350,324	20,572,061 489,811
		13.00 2011	13.00 2012	13 2012	13.00 2012
		Depreciation or	Depreciation or	Depreciation or	Depreciation or

				Depreciation or			Depreciation or			Depreciation or			Depreciation or	
		Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
W 1	11.68 % ROE	2006												
W In	ncreased ROE	2006												
W 1	11.68 % ROE	2007												
W In	ncreased ROE	2007												
W 1	11.68 % ROE	2008												
W In	ncreased ROE	2008												
W 1	11.68 % ROE	2009												
W In	ncreased ROE	2009												
W 1	11.68 % ROE	2010												
W In	ncreased ROE	2010												
W 1	11.68 % ROE	2011	20,511,158	37,566	284,735									
W Inc	ncreased ROE	2011	20,511,158	37,566	284,735									
W 1	11.68 % ROE	2012	18,214,422	434,484	3,935,034	74,900,475	952,061	15,346,854	12,481,692	159,324	2,558,125	23,349,700	298,224	4,785,700
W Inc	ncreased ROE	2012	18,214,422	434,484	3,935,034	74,900,475	952,061	15,346,854	12,481,692	159,324	2,558,125	23,349,700	298,224	4,785,700
W 1	11.68 % ROE	2013	20,608,285	501,913	3,487,645	78,919,650	1,901,707	13,335,602	14,554,289	350,324	2,458,952	20,273,837	489,811	3,427,088
W Inc	creased ROE	2013	20,608,285	501,913	3,487,645	78,919,650	1,901,707	13,335,602	14,554,289	350,324	2,458,952	20,273,837	489,811	3,427,088
W 1	11.68 % ROE	2014												

Page 6 of 10

1		New Plant Carrying	g Charge												
2		Fixed Charge Rate	e (FCR) if												
			Formula Line												
3		Α	152					ithout Depreciation		14.49%					
4		В	159					er 100 Basis Point	in ROE without Depreciation	15.22%					
5		С				Line B less L	ine A			0.73%					
6		FCR if a CIAC													
7		D	153			Net Plant Ca	rrying Charge v	ithout Depreciation	, Return, nor Income Taxes	3.75%					
8															
9															
10	IIV. IIV.	Details		Somerville-Brid	lgewater Reconduc	tor (B0668)		New Essex-Kearny	138 kV (B0814)	Salem 50	00 kV breakers (B141	10-B1415)	230kV Lawrenc	e Switching Station L	Jpgrade (B1228)
	"Yes" if a project under PJM														
	OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
	Useful life of the project	Life	(165 01 140)	42			42			42			42		
12	"Yes" if the customer has paid a	Lile		42			42			42			42		
	lumpsum payment in the amount														
	of the investment on line 29,														
	Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
	Input the allowed increase in		,												
14	ROE	Increased ROE (Ba	asis Points)	0			0			0			0		
	From line 3 above if "No" on line														
	13 and From line 7 above if	44 C00/ DOE		4.4.400.007			4.4.400007						4.4.400001		
15	"Yes" on line 13	11.68% ROE		14.4880%			14.4880%			14.4880%			14.4880%		
16	Line 14 plus (line 5 times line 15)/100	FCR for This Proje	ct	14.4880%			14.4880%			14.4880%			14.4880%		
	Service Account 101 or 106 if	PCK IOI TIIIS PTOJE	CI	14.4880%			14.4880%			14.4880%			14.4880%		
	not yet classified - End of year														
17	balance	Investment		5,538,441			42,916,798			10,896,477			16,415,360		
		Annual Depreciati	on or Amort Evn												
18	Line 17 divided by line 12	Allitual Depreciati	on or Amon Exp	131,868			1,021,829			259,440			390,842		
40	Months in service for			40.00			40.00			0.40			4.00		
19	depreciation expense from Year placed in Service (0 if			13.00			13.00			9.48			1.00		
20	CWIP)			2012			2012			2011			2013		
								B							
04			Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue
21 22		W 11.68 % ROE	2006	Enaing	AIIIOIT	Revenue	Enaing	AIIIOIT	Revenue	Enumy	Allioit	Revenue	Enaing	AIIIOIT	Revenue
22		W Increased ROE	2006												
24		W 11.68 % ROE	2007												
25		W Increased ROE	2007												
26		W 11.68 % ROE	2008												
27		W Increased ROE	2008												
28		W 11.68 % ROE	2009												
29		W Increased ROE	2009												
30		W 11.68 % ROE	2010												
31 32		W Increased ROE W 11.68 % ROE	2010 2011							2.640.253	9.537	73.000			
32		W Increased ROE	2011							2,640,253	9,537 9,537	73,000			
34		W 11.68 % ROE	2012	4,633,200	58,936	949,370	40,031,556	507,150	8,200,639	9,709,736	133,644	1,999,715			
35		W Increased ROE	2012	4,633,200	58,936	949,370	40,031,556	507,150	8,200,639	9,709,736	133,644	1,999,715			
36		W 11.68 % ROE	2013	5,479,505	131,868	925,739	42,409,648	1,021,829	7,166,146	10,753,296	189,145	1,273,718	16,415,360	30,065	185,256
37		W Increased ROE	2013	5,479,505	131,868	925,739	42,409,648	1,021,829	7,166,146	10,753,296	189,145	1,273,718	16,415,360	30,065	185,256
38		W 11.68 % ROE	2014				I		l				1		I

												Page 7 of 10
1		New Plant Carrying	g Charge									
2		Fixed Charge Rat	` '									
3		Α	Formula Line 152			Net Plant Carry	ing Charge witho	ut Depreciation		14.49%		
4		В	159						n ROE without Depreciation	15.22%		
5		С				Line B less Line	A A			0.73%		
6		FCR if a CIAC										
7		D	153			Net Plant Carry	ing Charge witho	ut Depreciation,	Return, nor Income Taxes	3.75%		
8												
9												
10		Details		Ridge Road	69kV Breaker Station	(B1255)	West Orange (	Conversion (North	h Central Reliability) (B1154)	Susquehani	na Roseland Breake B0485.15)	rs (b0489.5-
	"Yes" if a project under PJM											
44	OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	V			V			V		
11 12	Useful life of the project	Life	(Tes of No)	Yes 42			Yes 42			Yes 42		
12	"Yes" if the customer has paid a lumpsum payment in the amoun			42			42			42		
40	of the investment on line 29,	CIAC	()/ N-)									
13	Otherwise "No" Input the allowed increase in	CIAC	(Yes or No)	No			No			No		
14	ROE From line 3 above if "No" on line	Increased ROE (Ba	asis Points)	0			0			125		
15	13 and From line 7 above if "Yes" on line 13	11.68% ROE		14.4880%			14.4880%			14.4880%		
16	Line 14 plus (line 5 times line 15)/100 Service Account 101 or 106 if	FCR for This Proje	ct	14.4880%			14.4880%			15.4055%		
17	not yet classified - End of year balance	Investment		15,616,026			14,724,807			5,857,687		
			on or Amort Evn	10,010,020			1 1,7 2 1,007			0,007,007		
18	Line 17 divided by line 12 Months in service for	Annual Depreciati	on or Amort Exp	371,810			350,591			139,469		
19	depreciation expense from Year placed in Service (0 if			1.00			4.63			13.00		
20	CWIP)			2013			2013			2010		
21			Invest Yr	Ending	Depreciation or Amort	Revenue				Ending	Depreciation or Amort	Revenue
22		W 11.68 % ROE	2006	Litanig	7	Revenue				Litaling	7	Revenue
23		W Increased ROE	2006									
24		W 11.68 % ROE	2007									
25 26		W Increased ROE W 11.68 % ROE	2007 2008									
26 27		W Increased ROE	2008									
28		W 11.68 % ROE	2009									
29		W Increased ROE	2009									
30		W 11.68 % ROE	2010							2,662,585	7,802	70,915
31 32		W Increased ROE W 11.68 % ROE	2010 2011							2,662,585 5.849.885	7,802 116,061	70,915 966.188
33		W Increased ROE	2011							5,849,885	116,061	1,014,845
34		W 11.68 % ROE	2012							2,493,857	63,395	542,678
35		W Increased ROE	2012	15 616 000	20.004	176 005	14 704 907	104.050	004.400	2,493,857	63,395	570,152
36 37		W 11.68 % ROE W Increased ROE	2013 2013	15,616,026 15,616,026	28,601 28,601	176,235 176,235	14,724,807 14,724,807	124,852 124,852	804,183 804,183	5,670,428 5,670,428	139,469 139,469	961,001 1,013,028
38		W 11.68 % ROE	2014	10,010,020	25,001	,200	. 1,12 1,007	.2.,002	334,100	0,0.0,.20	.00, 100	1,010,020

Page 8 of 10

1		New Plant Carrying	g Charge												ago o oi io
2		Fixed Charge Rate	e (FCR) if												
			Formula Line												
3		Α	152					hout Depreciation			14.49%				
4		В	159			Net Plant Carr	rying Charge pe	r 100 Basis Point	in ROE without	out Depreciation	15.22%				
5		C			I	Line B less Lir	ne A				0.73%				
6		FCR if a CIAC													
-		D	153			Not Blant Core	nina Charas wit	hout Depresiation	. Doturn nor	Incomo Toyan	0.750/				
/		D	153			Net Plant Carr	rying Charge wit	hout Depreciation	n, Return, nor	income raxes	3.75%				
8															
9															
3															
							Burlington Co.	mden 230kV Conve	roion (B11EC)						
10		Details		Cupauphonn	a Roseland < 500K	/ (B0490 4)	Burlington - Ca	maen 230KV Conve	ersion (B1156)	Cuoguobanno Bao	eland >= 500KV (B04	(OO) CWID	Cucauchanna	Roseland < 500KV (	20490 4) CWID
10	"Vee" if a project upder D IM	Details		Susquenanna	a Ruseianu < 500K	V (DU409.4)				Susquenanna Ros	elanu >= 500KV (Bu-	109) CVVIP	Susquenanna	Roseianu < 500KV (i	50469.4) CVVIF
	"Yes" if a project under PJM														
44	OATT Schedule 12, otherwise "No"	Cobodulo 10	(Vac or No)	V			V			Yes			Yes		
		Schedule 12	(Yes or No)	Yes			Yes								
12	Useful life of the project	Life		42			42			42			42		
	"Yes" if the customer has paid a														
	lumpsum payment in the amount	t													
4.0	of the investment on line 29, Otherwise "No"	CIAC	()/ N-\							No			No		
13		CIAC	(Yes or No)	No			No			INO			INO		
14	Input the allowed increase in ROE	Increased ROE (Ba	neie Pointe)	125			0			125			125		
14	From line 3 above if "No" on line		3515 FUITIS)	125			U			125			123		
	13 and From line 7 above if														
15	"Yes" on line 13	11.68% ROE		14.4880%			14.4880%			14.4880%			14.4880%		
13	Line 14 plus (line 5 times line	11.00% ROL		14.400076			14.4000 /6			14.400078			14.400070		
16	15)/100	FCR for This Project	ct	15.4055%			14.4880%			15.4055%			15.4055%		
10	Service Account 101 or 106 if	FOR IOI THIS FTOJE	Cl	13.403376			14.4000 /6			13.403376			15.405576		
	not yet classified - End of year														
17	balance	Investment		7,739,852			19,995,715			499.823.514			38,143,808		
.,	balance			7,700,002			13,333,713			400,020,014			00,140,000		
18	Line 17 divided by line 12	Annual Depreciation	on or Amort Exp	184,282			476,088			11,900,560			908,186		
	Months in service for			,			0,000						555,155		
19	depreciation expense from			13.00			13.00			9.81			13.00		
	Year placed in Service (0 if														
20	CWIP)			2011			2011			2015			2014		
					Depreciation or			Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue	Ending	Amort	Revenue
22		W 11.68 % ROE	2006												1
23		W Increased ROE	2006												1
24		W 11.68 % ROE	2007												
25		W Increased ROE	2007												
26		W 11.68 % ROE	2008							8,927,082		819,421			
27		W Increased ROE	2008							8,927,082		858,682	0.004.504		704.047
28		W 11.68 % ROE	2009 2009							33,993,795		3,927,226	8,601,534		794,647
29 30		W Increased ROE W 11.68 % ROE	2009 2010							33,993,795 83,961,998		4,120,411 10,780,919	8,601,534 10,121,290		833,737 1,719,499
30 31		W 11.68 % ROE W Increased ROE	2010							83,961,998		11,355,769	10,121,290		1,719,499
31		W 11.68 % ROE	2010	7.844.331	111.778	905,525	19.902.939	147,204	1.150.144	133,618,838		19,674,374	30,831,150		3,376,923
33		W Increased ROE	2011	7,844,331	111,778	952,449	19,902,939	147,204	1,150,144	133,618,838		20,775,227	30,831,150		3,565,874
34		W 11.68 % ROE	2012	7,834,097	185,427	1,691,028	19,278,373	459,009	4,164,035	218,504,517		33,779,246	21,635,911		1,953,794
35		W Increased ROE	2012	7,834,097	185,427	1,777,334	19,278,373	459,009	4,164,035	218,504,517		35,715,579	21,635,911		2,065,791
36		W 11.68 % ROE	2013	7,442,647	184,282	1,262,574	19,536,706	476,088	3,306,570	499,823,514		54,640,112	38,143,808		5,526,282
37		W Increased ROE	2013	7,442,647	184,282	1,330,861	19,536,706	476,088	3,306,570	499,823,514		58,100,374	38,143,808		5,876,252
38		W 11.68 % ROE	2014				I						l		1

Page 9 of 10

1		New Plant Carrying	g Charge									Page 9 of 10
2		Fixed Charge Rat	e (FCR) if									
		if not a CIAC	Formula Line									
3		Α	152				ing Charge witho			14.49%		
4		В	159					00 Basis Point in ROE	without Depreciation	15.22%		
5		С				Line B less Line	e A			0.73%		
6		FCR if a CIAC										
7		D	153			Net Plant Carry	ing Charge witho	ut Depreciation, Retur	n, nor Income Taxes	3.75%		
8												
9												
				West Orange (	Conversion(North Cen	ntral Reliability)						
10		Details		West Orange C	(B1154) CWIP	itrai (tenability)	Mickleton-	Gloucester-Camden(B13	98-B1398.7) CWIP	Burlington - Car	nden 230kV Conversio	on (B1156) CWIP
	"Yes" if a project under PJM											
11	OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes		
12	Useful life of the project	Life	(Tes of No)	42			42			42		
12	"Yes" if the customer has paid a			72			72			72		
	lumpsum payment in the amount											
	of the investment on line 29,	014.0	04									
13	Otherwise "No" Input the allowed increase in	CIAC	(Yes or No)	No			No			No		
14	ROE	Increased ROE (Ba	asis Points)	0			0			0		
	From line 3 above if "No" on line											
45	13 and From line 7 above if	11 699/ DOE		14.49900/			14.49900/			14 49900/		
15	"Yes" on line 13 Line 14 plus (line 5 times line	11.68% ROE		14.4880%			14.4880%			14.4880%		
16	15)/100	FCR for This Proje	ct	14.4880%			14.4880%			14.4880%		
	Service Account 101 or 106 if	,										
	not yet classified - End of year											
17	balance	Investment		265,604,545			129,738,713			235,975,611		
18	Line 17 divided by line 12	Annual Depreciati	on or Amort Exp	6,323,918			3,089,017			5,618,467		
	Months in service for											
19	depreciation expense from Year placed in Service (0 if			11.55			5.84			11.12		
20	CWIP)			2014			2015			2014		
21			Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue
22		W 11.68 % ROE	2006	Litaling	Amort	Nevenue	Linding	Amort	Revenue	Litaling	Amort	Revenue
23		W Increased ROE	2006									
24		W 11.68 % ROE	2007									
25 26		W Increased ROE W 11.68 % ROE	2007 2008									
27		W Increased ROE	2008									
28		W 11.68 % ROE	2009									
29		W Increased ROE	2009									
30		W 11.68 % ROE	2010									
31 32		W Increased ROE W 11.68 % ROE	2010 2011	19,588,655		1,299,846	1,648,851		56,106	22,089,378		1,874,440
33		W Increased ROE	2011	19,588,655		1,299,846	1,648,851		56,106	22,089,378		1,874,440
34		W 11.68 % ROE	2012	105,668,662		8,743,842	23,267,000		2,101,087	165,539,985		14,959,420
35		W Increased ROE W 11.68 % ROE	2012 2013	105,668,662 265,604,545		8,743,842 34,179,389	23,267,000 129,738,713		2,101,087 8,440,121	165,539,985 235,975,611		14,959,420 29,247,577
36 37		W Increased ROE	2013	265,604,545		34,179,389	129,738,713		8,440,121	235,975,611		29,247,577
38		W 11.68 % ROE	2014			,	,		-, -,			

												Page 10 of 10
1		New Plant Carrying	g Charge									rage 10 01 10
2		Fixed Charge Rat	e (FCR) if									
		if not a CIAC	Formula Line									
3		Α	152			Net Plant Carry	ing Charge with	out Depreciation		14.49%	)	
4		B C	159					100 Basis Point in ROE with	hout Depreciation	15.22%		
5		C				Line B less Line	e A			0.73%		
6		FCR if a CIAC										
7		D	153			Net Plant Carry	ing Charge with	nout Depreciation, Return, no	or Income Taxes	3.75%	,	
8												
9												
							Northeast C	Grid Reliability Project (B1	304.1-B1304.4)			7
10		Details		BRH Projec	t (B0829-B0830) A	bandoned		(CWIP)				
	"Yes" if a project under PJM OATT Schedule 12, otherwise											
11		Schedule 12	(Yes or No)	Yes			Yes					
12	Useful life of the project	Life		5			42					
	"Yes" if the customer has paid a lumpsum payment in the amount	t										
	of the investment on line 29,											
13	Otherwise "No" Input the allowed increase in	CIAC	(Yes or No)	No			No					
14	ROE	Increased ROE (Ba	asis Points)	0			25					
	From line 3 above if "No" on line 13 and From line 7 above if											
15	"Yes" on line 13	11.68% ROE		12.9242%			14.4880%					
40	Line 14 plus (line 5 times line	EOD to This Design	-4	40.00400/			44.07450/					
16	15)/100 Service Account 101 or 106 if	FCR for This Proje	Ct	12.9242%			14.6715%					
	not yet classified - End of year											
17	balance	Investment		3,260,948			262,717,156					
18	Line 17 divided by line 12	Annual Depreciati	on or Amort Exp	724,655			6,255,170					
19	Months in service for depreciation expense from			13.00			8.27					
20	Year placed in Service (0 if CWIP)			NA			2015					
20	· · · · · · ·			101			2010					
21			Invest Yr	Ending	Depreciation or Amort	Revenue	Ending	Depreciation or Amort	Revenue	Total	Incentive Charged Revenue Credit	
22		W 11.68 % ROE	2006	Enailig	Amort	Revenue	Enumg	Depreciation of Amort	Revenue	\$ 4,652,471	\$ 4,652,47	
23		W Increased ROE								\$ 4,652,471	\$ 4,652,471	\$ -
24 25		W 11.68 % ROE W Increased ROE	2007 2007							\$ 29,476,571 \$ 29,476,571	\$ 29,476,57 \$ 29,476,571	1   \$ -
25 26		W 11.68 % ROE	2007							\$ 32,351,499	\$ 32,351,49	*
27		W Increased ROE								\$ 32,390,760		39,261
28		W 11.68 % ROE	2009							\$ 51,356,608	\$ 51,356,60	
29		W Increased ROE								\$ 51,588,883		232,275
30		W 11.68 % ROE W Increased ROE	2010 2010							\$ 61,278,117 \$ 61,944,653		666,536
31 32		W 11.68 % ROE	2010							\$ 78,438,322	\$ 61,944,653 \$ 78,438,32	
33		W Increased ROE	2011							\$ 79,823,709		1,385,386
34		W 11.68 % ROE	2012							\$ 158,573,570	\$ 158,573,57	
35 36		W Increased ROE W 11.68 % ROE	2012 2013	3,260,948	724,655	1,146,106	262,717,156		24,204,218	\$ 160,735,681 237,025,831	\$ 160,735,681 \$ 237,025,83	2,162,111
37		W Increased ROE	2013	3,260,948	724,655	1,146,106			24,510,780		\$ 241,262,937	\$ 4,237,106
38		W 11.68 % ROE	2014								1	ı

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

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

Public Service Electric and Gas Company Projected Costs of Plant in Forecasted Rate Base and In-Service Dates 12 Months Ended December 31, 2013

Required Transmission Enhancements

		Fet	timated/Actual	
			ect Cost (thru	
Upgrade ID	RTEP Baseline Project Description		2013) *	In-Service Date *
b0130	Replace all derated Branchburg 500/230 kv transformers	\$	20,680,597	Jan-06
b0134	Reconductor Kittatinny - Newtown 230 kV with 1590 ACSS	\$	8,069,022	Aug-07
b0145	Build new Essex - Aldene 230 kV cable connected through phase angle regulator at Essex	\$	86,565,629	Aug-07
b0411	Install 4th 500/230 kV transformer at New Freedom	\$	22,188,863	Feb-07
b0172.2	Replace wave trap at Branchburg 500kV substation	\$	27,988	May-08
b0170	Reconductor the Flagtown-Somerville-Bridgewater 230 kV circuit with 1590 ACSS	\$	6,961,495	Nov-08
b0498	Loop the 5021 circuit into New Freedom 500 kV substation	\$	27,005,248	Nov-08
b0161	Install 230-138kV transformer at Metuchen substation	\$	25,799,055	May-09
b0169	Build a new 230 kV section from Branchburg - Flagtown and move the Flagtown - Somerville 230 kV circuit to the new section	\$	15,731,554	May-09
b0274	Replace both 230/138 kV transformers at Roseland	\$	21,073,706	May-09
b0813	Reconductor Hudson - South Waterfront 230kV circuit	\$	9,158,918	Dec-10
b1017	Reconductor South Mahwah 345 kV J-3410 Circuit	\$	20,626,991	Jun-11
b1018	Reconductor South Mahwah 345 kV K-3411 Circuit	\$	21,080,335	Dec-11
b1410-b1415	Replace Salem 500 kV breakers	\$	10,896,477	Dec-11
b0290	Branchburg 400 MVAR Capacitor	\$	79,871,711	Jun-12
b0472	Saddle Brook - Athenia Upgrade Cable	\$	14,713,613	Jun-12
b0664-b0665	Branchburg-Somerville-Flagtown Reconductor	\$	20,572,061	Jun-12
b0668	Somerville -Bridgewater Reconductor	\$	5,538,441	Jun-12
b0814	New Essex-Kearny 138 kV circuit and Kearny 138 kV bus tie	\$	42,916,798	Jun-12
b1228	230kV Lawrence Switching Station Upgrade	\$	16,415,360	Dec-13
b1225	Ridge Road 69kV Breaker Station	\$	15,616,026	Dec-13
b0489.59	Susquehanna Roseland Breakers(In-Service)	\$	5,857,687	Nov-10
b0489.4	Build new 500 kV transmission facilities from Pennsylvania - New Jersey border at Bushkill to Roseland (Below 500 kV elements of the project) (In-Service)	\$	7,739,852	May-11
b0489.4	Build new 500 kV transmission facilities from Pennsylvania - New Jersey border at Bushkill to Roseland (Below 500 kV elements of the project) (CWIP)	\$	38,143,808	Jun-14
b0489	Build new 500 kV transmission facilities from Pennsylvania - New Jersey border at Bushkill to Roseland (500kV and above elements of the project)(CWIP)	\$	499,823,514	Jun-15
b1156	Burlington - Camden 230kV Conversion (In-Service)	\$	19,995,715	May-11
b1156	Burlington - Camden 230kV Conversion (CWIP)	\$	235,975,611	Jun-14
b1154	West Orange Conversion (North Central Reliability) (In-Service)	\$	14,724,807	May-13
b1154	West Orange Conversion (North Central Reliability) (CWIP)	\$	265,604,545	Jun-14
b1398	Mickleton-Gloucester-Camden (CWIP)	\$	129,738,713	Jun-15
	Northeast Grid Reliability Project (CWIP)	\$	262,717,156	Jun-15
D 1007.1 D 1004.4	restricted the reliability i reject (Ovvii )	Ψ	202,111,100	Juli-13

<sup>\*</sup> May vary from original PJM Data due to updated information.

### **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.

Dated at Newark, New Jersey, this 15<sup>th</sup> day of October 2012.

James E. Wrynn

James E. Wrynn Paralegal