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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 FERC ¶ 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

¹ As amended by errata issued by the Commission, 125 FERC ¶ 61,024 (2008)

Public Service Electric and Gas Company
ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

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12 Months Ended
12/31/2013

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense	(Note O)	Attachment 5	25,485,408
2	Total Wages Expense	(Note O)	Attachment 5	184,823,639
3	Less A&G Wages Expense	(Note O)	Attachment 5	3,911,729
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	180,911,910
5	Wages & Salary Allocator		(Line 1 / Line 4)	14.0872%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	Attachment 5	10,693,501,794
7	Common Plant in Service - Electric		(Line 22)	113,262,228
8	Total Plant in Service		(Line 6 + 7)	10,806,764,022
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	2,875,400,596
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	1,273,017
11	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	43,677,797
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5	0
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	2,920,351,410
14	Net Plant		(Line 8 - Line 13)	7,886,412,612
15	Transmission Gross Plant		(Line 31)	3,242,739,210
16	Gross Plant Allocator		(Line 15 / Line 8)	30.0066%
17	Transmission Net Plant		(Line 43)	2,487,285,775
18	Net Plant Allocator		(Line 17 / Line 14)	31.5389%

Plant Calculations

Plant In Service				
19	Transmission Plant In Service	(Note B)	Attachment 5	3,185,052,885
20	General	(Note B)	Attachment 5	206,170,602
21	Intangible - Electric	(Note B)	Attachment 5	5,091,929
22	Common Plant - Electric	(Note B)	Attachment 5	113,262,228
23	Total General, Intangible & Common Plant		(Line 20 + Line 21 + Line 22)	324,524,759
24	Less: General Plant Account 397 -- Communications	(Note B)	Attachment 5	29,040,305
25	Less: Common Plant Account 397 -- Communications	(Note B)	Attachment 5	6,592,505
26	General and Intangible Excluding Acct. 397		(Line 23 - Line 24 - Line 25)	288,891,949
27	Wage & Salary Allocator		(Line 5)	14.0872%
28	General and Intangible Plant Allocated to Transmission		(Line 26 * Line 27)	40,696,763
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5	16,989,562
30	Total General and Intangible Functionalized to Transmission		(Line 28 + Line 29)	57,686,325
31	Total Plant In Rate Base		(Line 19 + Line 30)	3,242,739,210
Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	727,969,327
33	Accumulated General Depreciation	(Note B & J)	Attachment 5	95,610,411
34	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5	43,677,797
35	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5	22,278,523
36	Balance of Accumulated General Depreciation		(Line 33 + Line 34 - Line 35)	117,009,685
37	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10)	1,273,017
38	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 36 + 37)	118,282,702
39	Wage & Salary Allocator		(Line 5)	14.0872%
40	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 38 * Line 39)	16,662,711
41	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5	10,821,397
42	Total Accumulated Depreciation		(Lines 32 + 40 + 41)	755,453,435
43	Total Net Property, Plant & Equipment		(Line 31 - Line 42)	2,487,285,775

Public Service Electric and Gas Company				12 Months Ended
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Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Instruction	
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Adjustment To Rate Base				
44	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	-661,035,093
45	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	1,078,392,403
45a	Abandoned Transmission Projects Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	3,260,948
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	2,975,586
47	Prepayments Prepayments	(Note A & Q)	Attachment 5	11,087,677
48	Materials and Supplies Undistributed Stores Expense	(Note Q)	Attachment 5 (Line 5)	0
49	Wage & Salary Allocator		(Line 5)	14.0872%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q)	Attachment 5	4,622,019
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	4,622,019
53	Cash Working Capital Operation & Maintenance Expense		(Line 80)	116,542,670
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	14,567,834
56	Network Credits Outstanding Network Credits	(Note N & Q)	Attachment 5	0
57	Total Adjustment to Rate Base		(Lines 44 + 45 + 45a + 46 + 47 + 52 + 55 - 56)	453,871,373
58	Rate Base		(Line 43 + Line 57)	2,941,157,148
Operations & Maintenance Expense				
59	Transmission O&M Transmission O&M	(Note O)	Attachment 5	83,771,993
60	Plus Transmission Lease Payments	(Note O)	Attachment 5	0
61	Transmission O&M		(Lines 59 + 60)	83,771,993
62	Allocated Administrative & General Expenses Total A&G	(Note O)	Attachment 5	205,011,378
63	Plus: Fixed PBOP expense	(Note J)	Attachment 5	77,745,482
64	Less: Actual PBOP expense	(Note O)	Attachment 5	40,668,832
65	Less Property Insurance Account 924	(Note O)	Attachment 5	1,320,286
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	9,657,857
67	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	1,800,358
68	Less EPRI Dues	(Note D & O)	Attachment 5	0
69	Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	229,309,527
70	Wage & Salary Allocator		(Line 5)	14.0872%
71	Administrative & General Expenses Allocated to Transmission		(Line 69 * Line 70)	32,303,273
72	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	51,000
73	General Advertising Exp Account 930.1	(Note K & O)	Attachment 5	0
74	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 72 + Line 73)	51,000
75	Property Insurance Account 924		(Line 65)	1,320,286
76	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	0
77	Total Accounts 928 and 930.1 - General		(Line 75 + Line 76)	1,320,286
78	Net Plant Allocator		(Line 18)	31.5389%
79	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	416,403
80	Total Transmission O&M		(Lines 61 + 71 + 74 + 79)	116,542,670

Public Service Electric and Gas Company
ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

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Depreciation & Amortization Expense

Depreciation Expense				
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	74,377,203
81a	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5	724,655
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5	21,713,926
83	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5	3,552,186
84	Balance of General Depreciation Expense		(Line 82 - Line 83)	18,161,741
85	Intangible Amortization	(Note A & O)	Attachment 5	5,990,348
86	Total		(Line 84 + Line 85)	24,152,089
87	Wage & Salary Allocator		(Line 5)	14.09%
88	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 86 * Line 87)	3,402,351
89	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5	1,693,144
90	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 88 + Line 89)	5,095,495
91	Total Transmission Depreciation & Amortization		(Lines 81 + 81a + 90)	80,197,353

Taxes Other than Income Taxes

92	Taxes Other than Income Taxes	(Note O)	Attachment 2	10,209,101
93	Total Taxes Other than Income Taxes		(Line 92)	10,209,101

Return \ Capitalization Calculations

94	Long Term Interest		p117.62.c through 67.c	228,331,712
95	Preferred Dividends	enter positive	p118.29.d	0
Common Stock				
96	Proprietary Capital	(Note P)	Attachment 5	4,535,704,522
97	Less Accumulated Other Comprehensive Income Account 219	(Note P)	Attachment 5	1,024,927
98	Less Preferred Stock		(Line 106)	0
99	Less Account 216.1	(Note P)	Attachment 5	3,263,645
100	Common Stock		(Line 96 - 97 - 98 - 99)	4,531,415,951
Capitalization				
101	Long Term Debt	(Note P)	Attachment 5	4,277,118,269
102	Less Loss on Reacquired Debt	(Note P)	Attachment 5	99,025,773
103	Plus Gain on Reacquired Debt	(Note P)	Attachment 5	0
104	Less ADIT associated with Gain or Loss	(Note P)	Attachment 5	34,843,155
105	Total Long Term Debt		(Line 101 - 102 + 103 - 104)	4,143,249,342
106	Preferred Stock	(Note P)	Attachment 5	0
107	Common Stock		(Line 100)	4,531,415,951
108	Total Capitalization		(Sum Lines 105 to 107)	8,674,665,292
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	47.76%
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	0.00%
111	Common %	Common Stock	(Line 107 / Line 108)	52.24%
112	Debt Cost	Total Long Term Debt	(Line 94 / Line 105)	0.0551
113	Preferred Cost	Preferred Stock	(Line 95 / Line 106)	0.0000
114	Common Cost	Common Stock	(Note J) Fixed	0.1168
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	0.0263
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	0.0000
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	0.0610
118	Rate of Return on Rate Base (ROR)		(Sum Lines 115 to 117)	0.0873
119	Investment Return = Rate Base * Rate of Return		(Line 58 * Line 118)	256,865,689

Public Service Electric and Gas Company				12 Months Ended
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Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Instruction	
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Composite Income Taxes				
Income Tax Rates				
120	FIT=Federal Income Tax Rate	(Note I)		35.00%
121	SIT=State Income Tax Rate or Composite			9.00%
122	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
123	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		40.85%
124	T / (1-T)			69.06%
ITC Adjustment				
125	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5
126	1/(1-T)			1 / (1 - Line 123)
127	Net Plant Allocation Factor			(Line 18)
128	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)
				-1,267,096
				169.06%
				31.5389%
				-675,618
129	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1 - (\text{WCLTD}/\text{ROR})) =$		[Line 124 * Line 119 * (1 - (Line 115 / Line 118))]
				123,930,895
130	Total Income Taxes			(Line 128 + Line 129)
				123,255,278
Revenue Requirement				
Summary				
131	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	Investment Return		(Line 119)	256,865,689
138	Income Taxes		(Line 130)	123,255,278
139	Gross Revenue Requirement		(Sum Lines 134 to 138)	587,070,089
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
140	Transmission Plant In Service		(Line 19)	3,185,052,885
141	Excluded Transmission Facilities	(Note B & M)	Attachment 5	0
142	Included Transmission Facilities		(Line 140 - Line 141)	3,185,052,885
143	Inclusion Ratio		(Line 142 / Line 140)	100.00%
144	Gross Revenue Requirement		(Line 139)	587,070,089
145	Adjusted Gross Revenue Requirement		(Line 143 * Line 144)	587,070,089
Revenue Credits & Interest on Network Credits				
146	Revenue Credits	(Note O)	Attachment 3	21,652,969
147	Interest on Network Credits	(Note N & O)	Attachment 5	0
148	Net Revenue Requirement		(Line 145 - Line 146 + Line 147)	565,417,120
Net Plant Carrying Charge				
149	Gross Revenue Requirement		(Line 144)	587,070,089
150	Net Transmission Plant, CWIP and Abandoned Plant		(Line 19 - Line 32 + Line 45 + Line 45a)	3,538,736,908
151	Net Plant Carrying Charge		(Line 149 / Line 150)	16.5898%
152	Net Plant Carrying Charge without Depreciation		(Line 149 - Line 81) / Line 150	14.4880%
153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 149 - Line 81 - Line 119 - Line 130) / Line 150	3.7463%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
154	Gross Revenue Requirement Less Return and Taxes		(Line 144 - Line 137 - Line 138)	206,949,123
155	Increased Return and Taxes		Attachment 4	406,095,316
156	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 154 + Line 155)	613,044,439
157	Net Transmission Plant, CWIP and Abandoned Plant		(Line 19 - Line 32 + Line 45 + Line 45a)	3,538,736,908
158	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 156 / Line 157)	17.3238%
159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 156 - Line 81) / Line 157	15.2220%
160	Net Revenue Requirement		(Line 148)	565,417,120
161	True-up amount		Attachment 6	-4,778,611
162	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones		Attachment 7	4,237,106
163	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	0
164	Net Zonal Revenue Requirement		(Line 160 + 161 + 162 + 163)	564,875,616
Network Zonal Service Rate				
165	1 CP Peak	(Note L)	Attachment 5	10,469.8
166	Rate (\$/MW-Year)		(Line 164 / 165)	53.953
167	Network Service Rate (\$/MW/Year)		(Line 166)	53.953

Public Service Electric and Gas Company
ATTACHMENT H-10A

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

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Shaded cells are input cells

Notes

- A Electric portion only
- B Calculated using 13-month average balances.
- C Includes Transmission portion only. At each annual informational filing, Company will identify for each parcel of land an intended use within a 15 year period.
- D Includes all EPRI Annual Membership Dues
- E Includes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H CWIP can only be included if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$ the percentage of federal income tax deductible for state income taxes.
- J ROE will be supported in the original filing and no change in ROE will be made absent a filing at FERC.
 PBOP expense is fixed until changed as the result of a filing at FERC.
 Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
 If book depreciation rates are different than the Attachment 8 rates, PSE&G will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to FERC Form 1 amounts.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 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.

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
ADIT-282	0	(1,841,599.586)	(1,197,561)		From Acct. 282 total, below
ADIT-283	(1,781,312)	(289,277.606)	(27,869.497)		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 New Plant Allocator		31.5389%	14.0872%		
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	B	C	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 tax
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 plant
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 relate
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 Debt	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 \$ Adc	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 Relate
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 Compensator
Reserve for SECA	(1,111,579)	(1,111,579)	-	-	-	Related to LSE SECA obligations - retail
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 Req Requirement	36,094,989	-	-	36,094,989	-	FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
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		
Less FASB 106 Above if not separately removed					151,336,329	
Total	34,533,095	14,671,745	1,617,015	9,494,904	8,749,430	

Instructions for Account 190:

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

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

A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	
Fin 48 Assessment	(7,906,876)	(7,906,876)	-	-	-	Basis difference resulting from accelerated deductions for repairs and Indirect Costs
Securitization Regulatory Asset	1,372,634,725	1,372,634,725	-	-	-	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)	-	-	-	Book vs Tax Difference - Generation Related
Environmental Cleanup Costs	19,322,047	19,322,047	-	-	-	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	(266,960,454)	(8,709,512)	-	(258,250,942)	-	New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	126,368,838	126,368,838	-	-	-	New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Obsolete Material Write Off	5,751,926	5,751,926	-	-	-	Book accrued write-off, tax deduction when actually disposed of - Generation Related
Fuel Cost Adjustment	(35,285,945)	(35,285,945)	-	-	-	Book deferral of Underrecovered Fuel Costs - Retail Related
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 Recquired Debt	(31,026,664)	-	-	(31,026,664)	-	Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction	(86,489,591)	(86,489,591)	-	-	-	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 property
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) - Federal	(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 Requirements	(198,172,681)	-	-	(198,172,681)	-	FASB 109 - gross-up
iPower (Deferred Project Costs)	(2,639,475)	(2,639,475)	-	-	-	
Adi. Holding Account	(1,922,994)	(1,922,994)	-	-	-	
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)		
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:

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

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31,2012**

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>	
ADIT- 282	0	(1,802,115,586)	(1,197,561)		From Acct. 282 total, below
ADIT-283	(1,781,312)	(258,590,606)	(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)	(2,051,211,288)	(20,417,628)		
Wages & Salary Allocator		31.5389%	14.0872%		
Net Plant Allocator		(164,297)	(646,928,954)	(2,876,270)	
End of Year ADIT				(649,969,521)	

Note: ADIT associated with Gain or Loss on Recquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 108 (458,249,155)
(191,720,368)
(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.

ADIT-190	A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
Public Utility Realty Tax (PURA)	1,617,015		-	1,617,015	-	-	Property Taxes for Transmission Switching Stations owned in Pennsylvania
Additional Maintenance Expense	1,348,125		1,348,125	-	-	-	Book estimate accrued expenses, generation related tax
Newark Center Renovations	10,804		-	-	-	10,804	Amort of Renovations of Newark Plaza - General Property
New Jersey Corporate Business Tax(NJCBT)	-		-	-	-	-	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 plant
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	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 Debt	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 \$ Acfo	50,777		50,777	-	-	-	Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferral	(6,001,403)		(6,001,403)	-	-	-	Deferred recovery of lost repair allowance deductions-Retail Relate
Fin Def. Energy competition Act CT	(2,261,098)		(2,261,098)	-	-	-	Restructuring Costs - Generation relate
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 Compensation
Reserve for SECA	(1,111,579)		(1,111,579)	-	-	-	Related to LSE SECA obligations - retail
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 regulation
Federal Taxes Current	33,159,590		-	-	33,159,590	-	FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
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	297,586,723		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:

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

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31,2012

A	B	C	D	E	F	G
	Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	
ADIT-283						
Fin 48 Assessment	(7,906,876)	(7,906,876)	-	-	-	Basis difference resulting from accelerated deductions for repairs and Indirect Cost
Securitization Regulatory Asset	1,213,672,669	1,213,672,669	-	-	-	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)	-	-	-	Book vs Tax Difference - Generation Related
Environmental Cleanup Costs	27,161,047	27,161,047	-	-	-	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)	-	New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	134,149,838	134,149,838	-	-	-	New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Obsolete Material Write Off	5,751,926	5,751,926	-	-	-	Book accrued write-off, tax deduction when actually disposed of - Generation Related
Fuel Cost Adjustment	(35,285,945)	(35,285,945)	-	-	-	Book deferral of Underrecovered Fuel Costs - Retail Related
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 expense
Additional Pension Deduction	(94,354,591)	(94,354,591)	-	-	-	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 Waste Storage Costs	158,378	158,378	-	-	-	Generation Related (Non-Utility Asset/Liability)
Sale of Call Option	(70)	(70)	-	-	-	Book amortization expensed, tax deduction when occurred - Retail Related - distribution 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	(652,372)	(652,372)	-	-	-	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) - Federal	(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 Requirements	(198,172,681)	-	-	(198,172,681)	-	FASB 109 - gross-up
Power (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)					
Less FASB 106 Above if not separately removed						
Total	(735,207,779)	(446,866,364)	(1,781,312)	(258,590,606)	(27,969,497)	

Instructions for Account 283:

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

<i>Other Taxes</i>	<i>Page 263 Col (i)</i>	<i>Allocator</i>	<i>Allocated Amount</i>
Plant Related			
1 Real Estate	19,061,327		Attachment #5
2 Total Plant Related	19,061,327 N/A		8,189,273
Labor Related			
Wages & Salary Allocator			
3 FICA	13,314,991		
4 Federal Unemployment Tax	152,499		
5 New Jersey Unemployment Tax	561,725		
6 New Jersey Workforce Development	308,829		
7			
8 Total Labor Related	14,338,044	14.0872%	2,019,828
Other Included			
Net Plant Allocator			
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 Corporate Business Tax			
16 TEFA	44,957,000		
17 Use & Sales Tax			
18 Local Franchise Tax			
19 PA Corporate Income Tax			
20 Municipal Utility			
21 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
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Account 454 - Rent from Electric Property

2 Rent from Electric Property - Transmission Related (Note 2)		600,000
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Account 456 - Other Electric Revenues

3 Transmission for Others		0
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4 Schedule 1A		4,900,000
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5 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		0
---	--	---

6 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner		6,600,000
--	--	-----------

7 Professional Services (Note 2)		15,000
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8 Revenues from Directly Assigned Transmission Facility Charges (Note 1)		8,640,208
--	--	-----------

9 Rent or Attachment Fees associated with Transmission Facilities (Note 2)		4,500,000
--	--	-----------

10 Gross Revenue Credits	(Sum Lines 1-9)	25,255,208
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11 Less line 18	- line 18	(3,602,239)
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12 Total Revenue Credits	line 10 + line 11	21,652,969
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13 Revenues associated with lines 2, 7, and 9 (Note 2)		5,115,000
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14 Income Taxes associated with revenues in line 13		2,089,478
---	--	-----------

15 One half margin (line 13 - line 14)/2		1,512,761
--	--	-----------

16 All expenses (other than income taxes) associated with revenues in line 13 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
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17 Line 15 plus line 16		1,512,761
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18 Line 13 less line 17		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 *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 13-18, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	Line 27 + Line 42 from below	406,095,316
B	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Line 43 + Line 57)	2,941,157,148
2	Long Term Interest	p117.62.c through 67.c	228,331,712
3	Preferred Dividends	enter positive p118.29.d	0
	Common Stock		
4	Proprietary Capital	Attachment 5	4,535,704,522
5	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,024,927
6	Less Preferred Stock	(Line 106)	0
7	Less Account 216.1	Attachment 5	3,263,645
8	Common Stock	(Line 96 - 97 - 98 - 99)	4,531,415,951
	Capitalization		
9	Long Term Debt	Attachment 5	4,277,118,269
10	Less Loss on Reacquired Debt	Attachment 5	99,025,773
11	Plus Gain on Reacquired Debt	Attachment 5	0
12	Less ADIT associated with Gain or Loss	Attachment 5	34,843,155
13	Total Long Term Debt	(Line 101 - 102 + 103 - 104)	4,143,249,342
14	Preferred Stock	Attachment 5	0
15	Common Stock	(Line 100)	4,531,415,951
16	Total Capitalization	(Sum Lines 105 to 107)	8,674,665,292
17	Debt %	Total Long Term Debt (Line 105 / Line 108)	47.8%
18	Preferred %	Preferred Stock (Line 106 / Line 108)	0.0%
19	Common %	Common Stock (Line 107 / Line 108)	52.2%
20	Debt Cost	Total Long Term Debt (Line 94 / Line 105)	0.0551
21	Preferred Cost	Preferred Stock (Line 95 / Line 106)	0.0000
22	Common Cost	Common Stock (Line 114 + 100 basis points)	0.1268
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 109 * Line 112)	0.0263
24	Weighted Cost of Preferred	Preferred Stock (Line 110 * Line 113)	0.0000
25	Weighted Cost of Common	Common Stock (Line 111 * Line 114)	0.0662
26	Rate of Return on Rate Base (ROR)	(Sum Lines 115 to 117)	0.0926
27	Investment Return = Rate Base * Rate of Return	(Line 58 * Line 118)	272,229,517

Composite Income Taxes

Income Tax Rates			
28	FIT=Federal Income Tax Rate		35.00%
29	SIT=State Income Tax Rate or Composite		9.00%
30	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
31	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	40.85%
35	CIT = T / (1-T)		69.06%
36	1 / (1-T)		169.06%
ITC Adjustment			
37	Amortized Investment Tax Credit	enter negative Attachment 5	-1,267,096
38	1/(1-T)	1 / (1 - Line 123)	169%
39	Net Plant Allocation Factor	(Line 18)	31.5389%
40	ITC Adjustment Allocated to Transmission	(Line 125 * Line 126 * Line 127)	-675,618
41	Income Tax Component =	CIT=(T/(1-T)) * Investment Return * (1-(WCLTD/R)) =	134,541,417
42	Total Income Taxes		133,865,799

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

Electric / Non-electric Cost Support				Current Year - 2013 Projected												Non-electric Portion			
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	Current Year - 2013 Projected											Average	Non-electric Portion		
				Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Form 1 Dec	
Plant Allocation Factors																			
6	Electric Plant in Service	(Note B)	p207.104g	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	112,693,360	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	2,828,357,380	2,840,478,794	2,852,176,293	2,861,542,111	2,867,738,327	2,880,376,712	2,893,761,687	2,897,696,078	2,897,696,078	2,907,606,441	2,919,351,193	2,922,913,258	2,875,400,686		
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)	p207.68g	3,025,879,145	3,026,520,510	3,025,269,427	3,027,839,787	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)	p207.99g	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	190,609,914	185,281,969	206,170,602		
21	Intangible - Electric	(Note B)	p205.5g	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	4,753,467	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	6,619,551	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	17,687,077	15,873,537	15,873,537	15,873,537	16,989,562			
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	111,789,576	111,506,818	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				End of Year				
Line #s	Descriptions	Notes	Page #'s & Instructions	2012	2013	2014	2015	2016
2	Total Wage Expense	(Note A)	p354.28b					184,823,639
3	Total A&G Wages Expense	(Note A)	p354.27b					3,911,729
1	Transmission Wages		p354.21b					25,485,408

Transmission / Non-transmission Cost Support				Beginning Year			
Line #s	Descriptions	Notes	Page #'s & Instructions	Balance	End of Year	Average	
46	Plant Held for Future Use (Including Land)	(Note C & Q)	p214.47.d		6,739,495	6,739,495	6,739,495
	Transmission Only				2,975,586	2,975,586	2,975,586

Prepayments				Electric			Wage & Salary		
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	Beginning Year Balance	End of Year Balance	Average Balance	Allocator	To Line 47
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			
Line #s	Descriptions	Notes	Page #'s & Instructions	Balance	End of Year	Average	
48	Undistributed Stores Exp	(Note Q)	p227.16.b.c		0	0	-
51	Transmission Materials & Supplies	(Note N & Q)	p227.8.b.c		4,622,019	4,622,019	4,622,019

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

O&M Expenses				End of Year				
Line #s	Descriptions	Notes	Page #'s & Instructions	2012	2013	2014	2015	2016
59	Transmission O&M	(Note O)	p.321.112.b					83,771,993
60	Transmission Lease Payments		p321.96.b					-

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

Property Insurance Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
65	Property Insurance Account 924	(Note O)	p323.185b	1,320,286

Adjustments 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

General & Common Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	EPRI Dues
68	Less EPRI Dues	(Note D & O)	p352-353	0	0

Safety Related Advertising Cost Support

Line #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

Education and Out Reach Cost Support

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

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
Depreciation Expense				
81	Depreciation-Transmission	(Note J & O)	p336.7.f	74,377,203
82	Depreciation-General & Common	(Note J & O)	p336.10&11.f	21,713,926
83	Depreciation-General Expense Associated with Acct. 397	(Note J & O)	Company Records	3,552,186
85	Depreciation-Intangible	(Note A & O)	p336.1.f	5,990,348
89	Transmission Depreciation Expense for Acct. 397	(Note J & O)	Company Records	1,693,144

Direct Assignment of Transmission Real Estate Taxes

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Transmission Related	Non-Transmission
92	Real Estate Taxes - Directly Assigned to Transmission		p263.38i	19,633,167	8,189,273	11,443,894

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

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

Return \ Capitalization				2010 End of Year	2011 End of Year	Average
Line #s	Descriptions	Notes	Page #'s & Instructions			
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.c,d	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				State 1	State 2	State 3
Line #s	Descriptions	Notes	Page #'s & Instructions			
Income Tax Rates						
121	SIT=State Income Tax Rate or Composite	(Note I)		NJ	9.00%	

Amortized Investment Tax Credit				End of Year
Line #s	Descriptions	Notes	Page #'s & Instructions	
125	Amortized Investment Tax Credit	(Note O)	p266.8.f	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				End of Year
Line #s	Descriptions	Notes	Page #'s & Instructions	
147	Interest on Network Credits	(Note N & O)		0

Facility Credits under Section 30.9 of the PJM OATT				End of Year
Line #s	Descriptions	Notes	Page #'s & Instructions	
163	Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT			0

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

Abandoned Transmission Projects					
Line #s	Descriptions		BRH Project	Project X	Project Y
a	Beginning Balance of Unamortized Transmission Projects	Per FERC Order	\$ 3,623,275	\$ -	\$ -
b	Years remaining in Amortization Period	Per FERC Order	\$ 5	\$ -	\$ -
81 c	Transmission Depreciation Expense Including Amortization of Limited Term Pti (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	\$ -	\$ -
h	Rate Base	(Appendix A line 58)	\$ 2,941,157,148	\$ -	\$ -
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:

- (i) Beginning with 2009, no later than June 15 of each year PSE&G shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies. ²
- (ii) PSE&G shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:
 True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by $(1+i)^{24}$ months
 Where: $i =$ Sum of (the monthly rates for the 10 months ending October 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 21 months.

Summary of Formula Rate Process including True-Up Adjustment

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

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

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

Calendar Year	Complete for Each Calendar Year beginning in 2009	
A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	291,918,369
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	296,393,455
C	Difference (A-B)	-4,475,085
D	Future Value Factor $(1+i)^{24}$	1.06783
E	True-up Adjustment (C*D)	-4,778,611

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

Where:
 $i =$ average interest rate as calculated below

Month	Yr	Month
January	Year 1	0.2800%
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%

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

Estimated 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)	Mickleton-Gloucester-Camden(B1398-B1398.7) (monthly additions)	Burlington - Camden 230kV Conversion (B1156) (monthly additions)	Northeast Grid Reliability Project (B1304.1-B1304.4) (monthly 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**

Estimated Transmission Enhancement Charges (Before True-Up) - 2013														
Total Projects	Branchburg (B0130)	Kittatinny (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg-Flagtown-Somerville (B0169)	Flagtown-Somerville-Bridgewater (B0170)	Roseland Transformers (B0274)	Wave Trap Branchburg (B0172.2)	Reconductor Hudson - South Waterfront (B0813)	Reconductor South Mahwah J-3410 Circuit (B1017)	Reconductor South Mahwah K-3410 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)
241,115,303	3,038,440	1,294,472	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	13,335,602

Actual Transmission Enhancement Charges - 2011														
Total Projects	Branchburg (B0130)	Kittatinny (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg-Flagtown-Somerville (B0169)	Flagtown-Somerville-Bridgewater (B0170)	Roseland Transformer (B0274)	Wave Trap Branchburg (B0172.2)	Reconductor Hudson - South Waterfront (B0813)	Reconductor South Mahwah 345 kV J-3410 Circuit (B1017)	Reconductor South Mahwah 345 kV K-3411 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)
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 interest) - 2011														
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg-Flagtown-Somerville (B0169)	Flagtown-Somerville-Bridgewater (B0170)	Roseland Transformer (B0274)	Wave Trap Branchburg (B0172.2)	Reconductor Hudson - South Waterfront (B0813)	Reconductor South Mahwah 345 kV J-3410 Circuit (B1017)	Reconductor South Mahwah 345 kV K-3411 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)
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	1,06783
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True Up by Project (with interest) - 2011														
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg-Flagtown-Somerville (B0169)	Flagtown-Somerville-Bridgewater (B0170)	Roseland Transformer (B0274)	Wave Trap Branchburg (B0172.2)	Reconductor Hudson - South Waterfront (B0813)	Reconductor South Mahwah 345 kV J-3410 Circuit (B1017)	Reconductor South Mahwah 345 kV K-3411 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)
5,412,625	(310,716)	(88,508)	(1,379,394)	(340,302)	(414,675)	837,967	(413,407)	(136,207)	372,256	(11,472)	(327,535)	431,185	17,116	-

Estimated Transmission Enhancement Charges (After True-Up) - 2013														
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg-Flagtown-Somerville (B0169)	Flagtown-Somerville-Bridgewater (B0170)	Roseland Transformers (B0274)	Wave Trap Branchburg (B0172.2)	Reconductor Hudson - South Waterfront (B0813)	Reconductor South Mahwah J-3410 Circuit (B1017)	Reconductor South Mahwah K-3410 Circuit (B1018)	Branchburg 400 MVAR Capacitor (B0290)
246,527,928	2,727,723	1,205,964	11,579,604	3,001,929	3,755,367	4,881,299	2,437,273	890,630	3,670,247	(7,250)	1,151,320	3,796,400	3,504,761	13,335,602

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

	(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)	West Orange Conversion (North Central Reliability) (B1154)					Susquehanna Roseland >= 500KV (B0489)	Susquehanna Roseland < 500KV (B0489.4)	West Orange Conversion (North Central Reliability) (B1154)	Mickleton-Gloucester-Camden(B1398-B1398.7)	Burlington - Camden 230kV Conversion (B1156)	Northeast Grid Reliability Project (B1304.1-B1304.4)
		(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	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	237,366,618	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	282,717,156
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	36,206,196	7,944,111	1,262,720	1,201,233	5,243,784										
Average 13 Month in service	2.15	9.48	1.00	1.00	4.63					9.81	13.00	11.55	5.84	11.12	8.27
13 Month Average CWIP 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 Transmission Enhancement Charges (Before True-Up) - 2013																	
Saddle Brook - Athenia Upgrade Cable (B0472)	Branchburg - Somerville-Flagtown - Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV (B0814)	Salem 500 kV breakers (B1410-B1415)	230KV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)	West Orange Conversion (North Central Reliability) (B1154)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Burlington - Camden 230kV Conversion (B1156)	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	BRH Project (B0829-B0830) Abandoned	Northeast Grid Reliability Project (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	1,330,861	3,306,570	58,100,374	5,876,252	34,179,389	8,440,121	29,247,577	1,146,106	24,510,780

Actual Transmission Enhancement Charges - 2011																	
Saddle Brook - Athenia Upgrade Cable (B0472)	Branchburg - Somerville-Flagtown - Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV (B0814)	Salem 500 kV breakers (B1410-B1415)	230KV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)	West Orange Conversion (North Central Reliability) (B1154)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Burlington - Camden 230kV Conversion (B1156)	Susquehanna Roseland >= 500KV (B0489) CWIP	Susquehanna Roseland < 500KV (B0489.4) CWIP	North Central Reliability(West Orange Conversion) (B1154) CWIP	Mickleton-Gloucester-Camden(B1398-B1398.7) CWIP	Burlington - Camden 230kV Conversion (B1156) CWIP	BRH Project (B0829-B0830) Abandoned	Northeast Grid Reliability Project (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 Project (without interest) - 2011																	
Saddle Brook - Athenia Upgrade Cable (B0472)	Branchburg - Somerville-Flagtown - Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV (B0814)	Salem 500 kV breakers (B1410-B1415)	230KV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)	West Orange Conversion (North Central Reliability) (B1154)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Burlington - Camden 230kV Conversion (B1156)	Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489.4) < 500KV CWIP	North Central Reliability(West Orange Conversion) (B1154) CWIP	Mickleton-Gloucester-Camden(B1398-B1398.7) CWIP	Burlington - Camden 230kV Conversion (B1156) CWIP	BRH Project (B0829-B0830) Abandoned	Northeast Grid Reliability Project (B1304.1-B1304.4)
				73,000				(453,550)	952,449	1,150,144	628,262	1,139,797	1,299,846	56,106	1,874,440		
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 Project (with interest) - 2011																	
Saddle Brook - Athenia Upgrade Cable (B0472)	Branchburg - Somerville-Flagtown - Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV (B0814)	Salem 500 kV breakers (B1410-B1415)	230KV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)	West Orange Conversion (North Central Reliability) (B1154)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland <500KV (B0489.4)	Burlington - Camden 230kV Conversion (B1156)	Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489.4) < 500KV CWIP	North Central Reliability(West Orange Conversion) (B1154) CWIP	Mickleton-Gloucester-Camden(B1398-B1398.7) CWIP	Burlington - Camden 230kV Conversion (B1156) CWIP	BRH Project (B0829-B0830) Abandoned	Northeast Grid Reliability Project (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	-	-

Estimated Transmission Enhancement Charges (After True-Up) - 2013																	
Saddle Brook - Athenia Upgrade Cable (B0472)	Branchburg - Somerville-Flagtown - Reconductor (B0664 & B0665)	Somerville - Bridgewater Reconductor (B0668)	New Essex-Kearny 138 kV (B0814)	Salem 500 kV breakers (B1410-B1415)	230KV Lawrence Switching Station Upgrade (B1228)	Ridge Road 69kV Breaker Station (B1255)	West Orange Conversion (North Central Reliability) (B1154)	Susquehanna Roseland Breakers (B0489.5-B0489.15)	Susquehanna Roseland < 500KV (B0489.4)	Burlington - Camden 230kV Conversion (B1156)	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	BRH Project (B0829-B0830) Abandoned	Northeast Grid Reliability Project (B1304.1-B1304.4)
2,458,952	3,427,088	925,739	7,166,146	1,351,669	185,256	28,601	804,183	528,715	2,347,911	4,534,723	58,771,249	7,093,357	35,567,398	8,500,033	31,249,153	1,146,106	24,510,780

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

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

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

Required Transmission Enhancements

Upgrade ID	RTEP Baseline Project Description	Estimated/Actual Project Cost (thru 2013) *	Anticipated / Actual 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
b0489.5-.9	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
b1304.1-b1304.4	Northeast Grid Reliability Project (CWIP)	\$ 262,717,156	Jun-15
b0829-b0830	BRH Project Abandoned	\$ 3,260,948	N/A

* 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 15th day of October 2012.

James E. Wrynn

James E. Wrynn

Paralegal