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June 15, 2015

VIA EFILING

The Honorable Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, D.C. 20426

> Re: Informational Filing Public Service Electric and Gas Company, Annual True-Up Adjustment Docket No. ER09-1257-000

Dear Secretary Bose:

Public Service Electric and Gas Company ("PSE&G") hereby submits for informational purposes its annual true-up adjustment ("True-Up Adjustment") for its transmission formula rate in accordance with its Formula Rate Implementation Protocols ("Protocols") set forth in Attachment H-10B of the Open Access Transmission Tariff ("OATT") of PJM Interconnection, L.L.C. ("PJM").¹ Section 1.b of the Protocols requires PSE&G to annually calculate the true-up of its formula rate on or before June 15th and cause it to be posted on the PJM website (<u>www.PJM.com</u>), and filed with the Commission for informational purposes. In accordance with the Protocols section 1.b, this True-Up Adjustment does not require any Commission action.

This True-Up Adjustment pertains to PSE&G's formula rates in effect for 2014. In accordance with the Protocols, adjustments from this True-Up Adjustment will be incorporated into the Annual Update to be filed by PSE&G on or before October 15, 2015 for 2016 Rate Year.

PSE&G's True-Up Adjustment filing includes three Attachments (A-C). Attachment A contains a recalculated Appendix A to Attachment H-10A that sets forth PSE&G's Annual Transmission Revenue Requirement ("ATRR") and Network Integration Transmission Service ("NITS") rate, both found at page 4. Attachment B is a report on each transmission project listed in PSE&G's formula rate for which the

¹ PSE&G's Formula Rate Implementation Protocols were approved by the Commission on September 30, 2008, *Public Service Electric and Gas Company*, 124 FERC ¶ 61,303 (2008), and by *Public Service Electric and Gas Company*, Docket No. ER08-1233-001 (January 13, 2009) (unpublished letter order).

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Commission has authorized PSE&G to include CWIP in transmission rate base, in accordance with section 2.b of the Protocols. Attachment C contains supporting documentation that is being provided consistent with the Commission Staff's Guidance on Formula Rate updates encouraging formula rate transparency.

Section 1.i(iii) of the Protocols requires an explanation of any material changes in PSE&G's accounting policies and practices from those in effect for the calendar year upon which the immediately- preceding Annual Update was based, as reported in Notes 3 and 4 of PSE&G's Securities and Exchange Commission Form 10-Q ("Material Accounting Changes"). There were no material changes in PSE&G's accounting policies and practices this calendar year.

Section 3 of the Protocols sets forth Annual Review Procedures that permit interested parties to review annual true-up filings. During the course of the review of PSE&G's 2013 True-Up Adjustment filing, it was determined that certain adjustments should be made in this current True-Up Adjustment to offset certain over-recoveries in the 2013 True-Up Adjustment filing. As a result, the following adjustments reducing revenue requirement are being made to this True-Up Adjustment filing:

- 1. In PSE&G's 2013 True-Up Adjustment filing and prior filings, PSE&G did not reduce its rate base for Asset Retirement Costs (ARC). These costs were included on Attachment 5 (Cost Support) on lines 6, 19, and 20. This True-Up Adjustment reduces the 2014 ATRR in an amount equal to the revenue recovered due to the inclusion of ARC costs in prior annual true-up filings (i.e., rate years 2008-2013). In order to offset this prior overstatement, the revenue requirement in this True-Up Adjustment has been decreased by \$3,867,301 (with interest). This adjustment is reflected as a reduction in in cell G69 of Attachment 6 of the True-Up Adjustment.
- 2. In PSE&G's 2013 Formula Rate filing, PSE&G did not include expenses of \$67,353 related to generation studies on line 16 of Attachment 3 (Revenue Credits) thereby resulting in an overstatement of revenue requirement. In order to offset this prior overstatement, the revenue requirement in this True-Up Adjustment has been decreased by \$70,940 (with interest). This adjustment is reflected as a reduction in cell G69 of Attachment 6 of the True-Up Adjustment.
- 3. In PSE&G's 2013 Formula Rate filing, PSE&G did not include expenses of \$7,500 related to transmission studies on line 16 of Attachment 3 (Revenue Credits) thereby resulting in an overstatement of revenue requirement. In order to offset this prior overstatement, the revenue requirement in this True-Up Adjustment has been decreased by \$7,899 (with interest). This adjustment is reflected as a reduction in cell G69 of Attachment 6 of the True-Up Adjustment.

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In addition, PSE&G determined that for the years 2010, 2011, and 2013, the True-Up Adjustment filings overstated the amount of Accumulated Depreciation for Communications Equipment (397) on line 35 on Attachment 5 (Cost Support). Correcting for this overstatement results in a revenue reduction of \$173,347 (with interest). This adjustment is reflected as a reduction in cell G69 of Attachment 6 of the True-Up Adjustment.

PSE&G is providing this annual True-Up Adjustment to parties identified on the official service list in this docket as well as all Interested Parties who have informed PSE&G that they wish to receive such updates. Additionally, PSE&G has provided this true-up to PJM for posting on its website <u>www.PJM.com</u>.

Thank you for your attention to this informational filing. Please contact the undersigned should you have any questions.

Respectfully submitted,

Hesser G. McBride, Jr.

Hesser G. McBride, Jr. Associate General Regulatory Counsel 80 Park Plaza, T5G Newark, NJ 07101 (973) 430-5333 (973) 430-5983 (Fax) Email: <u>Hesser.McBride@PSEG.com</u>

ATTACHMENT A

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Pant In Service (Note B) Attachment 5 4,945,830,9 0 General (Note B) Attachment 5 216,428,30,9 1 Intangible - Electric (Note B) Attachment 5 216,428,30,9 1 Intangible - Electric (Note B) Attachment 5 11,75,11 1 Total General, Intangible & Common Plant (Note B) Attachment 5 216,428,40 1 Total General, Intangible & Common Plant (Note B) Attachment 5 23,890,00 1 Less: General Plant Account 397 - Communications (Note B) Attachment 5 23,890,00 2 Less: General and Intangible Excluding Acct.397 (Line 23 - Line 24 - Line 25) 319,885,5 2 Salary Allocated Transmission (Note B) Attachment 5 27,896,1 3 Accountidated Depreciation (Note B) Attachment 5 17,77,4 3 Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 3 Accumulated Depreciation (Note B & J) Attachment 5 62,075,5 3 <td< td=""><td>18</td><td>Net Plant Allocator</td><td></td><td>(Line 17 / Line 14)</td><td>43.4051</td></td<>	18	Net Plant Allocator		(Line 17 / Line 14)	43.4051
11 Intangible - Electric (Note B) Attachment 5 17,77,1 12 Total General, Intangible & Common Plant (Line 20 + Line 21 + Line 22) 349,969,7 12 Less: General Plant Account 397 - Communications (Note B) Attachment 5 27,955,1 12 Less: Common Plant Account 397 - Communications (Note B) Attachment 5 2,389,0 26 General and Intangible Excluding Acct. 397 (Line 23 - Line 24 - Line 25) 319,985,5 27 Mage & Salary Allocator (Line 6) 14,700,34 28 General and Intangible Plant Allocated to Transmission (Note B) Attachment 5 17,73,1 29 Galary Allocator (Line 26 * Line 27) 47,053,4 20 Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 30 Total General and Intangible Functionalized to Transmission (Line 19 + Line 30) 5,010,681,8 31 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 31 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 1	19		(Note B)	Attachment 5	4,945,830,94
22 Common Plant - Electric (Note B) Attachment 5 131,784,1 7 Total General, Intangible & Common Plant (Line 20 + Line 21) 349,969,7 24 Less: General Plant Account 397 - Communications (Note B) Attachment 5 27,595,1 24 Less: Conmino Plant Account 397 - Communications (Note B) Attachment 5 2,398,0 25 Less: Conmino Plant Account 397 - Communications (Note B) Attachment 5 2,398,0 26 General and Intangible Excluding Acta 387 (Line 23 - Line 24 - Line 25) 319,985,5 7 Wage & Salary Allocator (Line 23 - Line 27) 47,053,4 27 Total General and Intangible Plant Allocated to Transmission (Line 26 * Line 27) 47,053,4 26 General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 31 Total General and Intangible Functionalized to Transmission (Line 19 + Line 30) 5,010,681,8 32 Transmission Accumulated Depreciation Accumulated Depreciation (Note B & J) Attachment 5 122,194,1 33 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2					216,428,41
23 Total General, Intangible & Common Plant (Line 20 + Line 21) 349,969,7 24 Less: General Plant Account 397 - Communications (Note B) Attachment 5 27,955,1 25 Less: Common Plant Account 397 - Communications (Note B) Attachment 5 27,955,1 26 General and Intangible Excluding Acci. 397 (Line 23 - Line 25) 319,985,5 319,985,5 27 Wage & Salary Allocator (Line 5) (Line 5) 14,704 28 General and Intangible Functionalized to Transmission (Note B) Attachment 5 17,797,4 29 Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 30 Total General and Intangible Functionalized to Transmission (Line 19 + Line 30) 5,010,681,8 31 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 122,194,1 34 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 20,2845,2 33 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 20,284					
Less: General Plant Account 397 - Communications (Note B) Attachment 5 2395,1 Less: Common Plant Account 397 - Communications (Note B) Attachment 5 2398,0 Wage & Salary Allocator (Line 23 - Line 24 - Line 25) 319,985,5 Wage & Salary Allocator (Line 27) 47,053,4 General and Intangible Plant Allocated to Transmission (Line 26' Line 27) 47,053,4 Account No. 397 Directly Assigned to Transmission (Line 26' Line 27) 64,850,9 Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 Accumulated General Depreciation (Note B & J) Attachment 5 122,194,1 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,282,2 Balance of Accumulated General Depreciation (Line 8 + J) Attachment 5 20,282,2 Balance of Accumulated General Depreciation FLectric (Note B & J) Attachment 5 20,282,2 Balance of Accumulated General and Intangible Depreciation FLectric (Line 10) 2,028,22 2			(Note B)		
25 Less: Common Plant Accound 397 Communications (Note B) Attachment 5 2,398,0 26 General and Intangible Excluding Acct. 397 (Line 23 - Line 24) 319,985,5 27 Wage & Salary Allocator (Line 2) 14,704 28 General and Intangible Plant Allocated to Transmission (Line 2) 47,053,4 29 Total General and Intangible Punctionalized to Transmission (Note B) Attachment 5 17,737,4 30 Total General and Intangible Functionalized to Transmission (Line 19 + Line 30) 5,010,681,8 31 Accounulated Depreciation (Note B & J) Attachment 5 632,075,5 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 49,845,2 32 Transmission Accumulated Depreciation - Electric (Note B & J) Attachment 5 49,845,2 33 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 49,845,2 34 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 49,845,2 35 Less: Amount of General and Intangible Amortization - Electric (Note B & J) Attachment 5 20,228,2 <tr< td=""><td></td><td></td><td>(Nete D)</td><td></td><td></td></tr<>			(Nete D)		
26 General and Intangible Excluding Acct. 397 (Line 23 - Line 24 - Line 25) 319,985,5 27 Wage & Salary Allocator (Line 23 - Line 24 - Line 25) 319,985,5 27 Wage & Salary Allocator (Line 26 + Line 27) 47,053,4 28 General and Intangible Plant Allocated to Transmission (Line 28 + Line 27) 47,053,4 29 General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 301 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 31 Accumulated General Depreciation (Note B & J) Attachment 5 122,194,1 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 122,194,1 33 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 34 Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 20,228,2 35 Balance of Accumulated General Depreciation Associated with Acct. 397 (Line 31 + Line 34 - Line 35) 151,811,2 36 Balance of Accumulated General and Intangibl					
Wage & Salary Allocator (Line 5) 14.704 General and Intangible Plant Allocated to Transmission (Line 27) 47,053,4 Account No. 397 Directly Assigned to Transmission (Line 28 + Line 27) 47,053,4 Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 Total General and Intangible Functionalized to Transmission (Line 19 + Line 30) 5,010,681,8 Accoundlated Depreciation Transmission Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 33 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 49,845,2 34 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 35 Less: Amount of General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 36 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 37 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 38 Accumulated General and Intangible Amortization - Electric (Note B & J) Attachment 5 20,228,2 39 Accumulated General and Intangible			(Note D)		
Account No. 397 Directly Assigned to Transmission (Note B) Attachment 5 17,797,4 Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 Accumulated General Depreciation (Note B & J) Attachment 5 122,194,12 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 122,194,12 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 Balance of Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 Accumulated Intangible Amortization - Electric (Note B & L) (Line 33 + Line 35) 151,811,2 Accumulated Intangible Amortization - Electric (Note B) (Line 10) 2,109,0 Accumulated Intangible Amortization - Electric (Note B - 37) 153,920,3 151,811,2 Accumulated General and Intangible Depreciation Associated with Acct. 397 (Line 5) 14,704,94 14,704,94 Accumulated General and Intangible Accum. Depreciation Fix. Acct. 397 (Line 6 + 37) 153,920,3 1					14.7049
30 Total General and Intangible Functionalized to Transmission (Line 28 + Line 29) 64,850,9 31 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 33 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 122,194,11 34 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 20,228,2 35 Balance of Accumulated General Depreciation (Note B & J) Attachment 5 20,228,2 36 Balance of Accumulated General Depreciation (Note B & J) Attachment 5 20,228,2 37 Accumulated Intangible Amortization - Electric (Note B & J) Attachment 5 21,09,0 39 Wage & Salary Allocator (Line 30 + Line 35) 151,811,2 153,920,33 39 Wage & Salary Allocator (Line 38 + Line 39) 22,633,7 41 Accumulated General Depreciation Allocated to Transmission (Note B & J) Attachment 5 13,286,7 42 Tota		General and Intangible Plant Allocated to Transmission		(Line 26 * Line 27)	47,053,44
31 Total Plant In Rate Base (Line 19 + Line 30) 5,010,681,8 Accumulated Depreciation Item 19 + Line 30) 5,010,681,8 32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 33 Accumulated General Depreciation - Electric (Note B & J) Attachment 5 122,194,1 34 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 122,194,1 34 Accumulated Common Plant Depreciation - Sociated with Acct. 397 (Note B & J) Attachment 5 20,228,2 36 Balance of Accumulated General Depreciation Electric (Line 33 + Line 34 - Line 35) 151,811,2 37 Accumulated Intangible Amortization - Electric (Note B) (Line 36 + 37) 153,920,3 38 Wage & Salary Allocator (Line 5) 14,7049 39 Wage & Salary Allocator (Line 39) 22,63,7 30 Cumulated General Depreciation Allocated to Transmission (Note B & J) Attachment 5 30 Wage & Salary Allocator (Line 39) 22,63,7 31 Accumulated General Depreciation Allocated to Transmission (Note B & J) Attach			(Note B)		17,797,48
Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 33 Accumulated General Depreciation (Note B & J) Attachment 5 122,194,1 34 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 122,194,1 34 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 20,228,2 36 Balance of Accumulated General Depreciation (Note B & J) Attachment 5 20,228,2 37 Accumulated Intangible Amortization - Electric (Note B & J) Attachment 5 21,09,0 38 Accumulated Intangible Depreciation Rx. Acct. 397 (Note B) (Line 36 + 37) 153,920,3 39 Wage & Salary Allocator (Line 5) 147,049 40 Subtotal General Depreciation Alsocated to Transmission (Note B & J) Attachment 5 13,286,7 41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,286,7 42 Total Accumulated Depreciation (Line 32 + 40 + 41) 667,996,0	30	Total General and Intangible Functionalized to Transmission		(Line 28 + Line 29)	64,850,92
32 Transmission Accumulated Depreciation (Note B & J) Attachment 5 632,075,5 33 Accumulated General Depreciation (Note B & J) Attachment 5 122,194,1 34 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 122,094,1 34 Accumulated Common Plant Depreciation - Sociated with Acct. 397 (Note B & J) Attachment 5 20,228,2 36 Balance of Accumulated General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 20,228,2 37 Accumulated General and Intangible Papreciation Ex. Acct. 397 (Line 30 + Line 34 - Line 35) 151,811,2 38 Wage & Salary Allocator (Line 5) 14,7049 39 Wage & Salary Allocator (Line 39) 22,633,7 314 Total Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,286,7 42 Total Accumulated Depreciation (Line 32 + 40 + 41) 667,996,0	31	Total Plant In Rate Base		(Line 19 + Line 30)	5,010,681,87
Accumulated General Depreciation - Electric (Note B & J) Attachment 5 122,194,1 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 49,845,2 Ess: Amount of General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 20,228,2 Balance of Accumulated General Depreciation (Line 33 + Line 34 - Line 35) 151,811,2 Accumulated General and Intangible Accumulated Intangible Accumulated Intangible Accum. (Note B) (Line 10) 2,109,0 Accumulated General and Intangible Accum. Depreciation Allocated to Transmission (Line 5) 14,7048 Wage & Salary Allocator (Line 38 + Line 39) 22,633,7 Vacumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 32,86,7 42 Total Accumulated Depreciation (Lines 32 + 40 + 41) 667,996,0		Accumulated Depreciation			
34 Accumulated Common Plant Depreciation - Electric (Note B & J) Attachment 5 49,845,2 35 Less: Amount of General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 20,228,2 36 Balance of Accumulated General Depreciation (Note B & J) Attachment 5 20,228,2 36 Balance of Accumulated General Depreciation (Note B & J) (Line 33 + Line 35) 151,811,2 37 Accumulated Intangible Amortization - Electric (Note B & J) (Line 10) 2,109,0 38 Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) 153,920,3 39 Wage & Salary Allocator (Line 5) 147,049 39 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Note B & J) Attachment 5 13,286,72 41 Accumulated Depreciation (Lines 32 + 40 + 41) 667,996,0 42 Total Accumulated Depreciation (Line 32 + 40 + 41) 667,996,0	32	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5	632,075,53
35 Less: Amount of General Depreciation Associated with Acct. 397 (Note B & J) Attachment 5 20,228,2 36 Balance of Accumulated General Depreciation (Line 33 + Line 34 - Line 35) 151,811,2 37 Accumulated General Depreciation Ex. Acct. 397 (Note B & J) Attachment 5 20,228,2 38 Balance of Accumulated General Depreciation (Line 33 + Line 34 - Line 35) 151,811,2 39 Accumulated General and Intangible Accum. Quere Asalary Allocator (Line 36 + 37) 153,920,3 39 Wage & Salary Allocator (Line 5) 14,7048 40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 3* Line 39) 22,633,7 42 Total Accumulated Depreciation (Lines 32 + 40 + 41) 667,996,0					122,194,12
36 Balance of Accumulated General Depreciation (Line 33 + Line 34 - Line 35) 151,811,2 37 Accumulated Intangible Amortization - Electric (Note B) (Line 10) 2,109,0 37 Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) 153,920,3 39 Wage & Salary Allocator (Line 5) 14,7049 40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39) 22,633,7 41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,280,7 42 Total Accumulated Depreciation (Line 32 + 40 + 41) 667,996,0					49,845,29
Accumulated Intangible Amortization - Electric (Note B) (Line 10) 2,109,0 Accumulated Intangible Amortization - Electric (Note B) (Line 30 37 153,920,3 Wage & Salary Allocator (Line 36 + 37) 153,920,3 147,7049 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39) 22,633,7 Accumulated Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,286,7 Total Accumulated Depreciation (Lines 32 + 40 + 41) 667,996,0			(Note B & J)		
38 Accumulated General and Intangible Depreciation Ex. Acct. 397 (Line 36 + 37) 153,920,3 39 Wage & Salary Allocator (Line 5) 14,7049 39 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 5) 12,633,7 41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,286,7 42 Total Accumulated Depreciation (Lines 32 + 40 + 41) 667,996,0			(Noto P)		
39 Wage & Salary Allocator (Line 5) 14.7049 40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 3) 22,633,7 41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,286,7 42 Total Accumulated Depreciation (Line 32 + 40 + 41) 667,996,0			(ואטנים ש)		
40 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission (Line 38 * Line 39) 22,633,7 41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,286,7 42 Total Accumulated Depreciation (Lines 32 + 40 + 41) 667,996,0					14.7049
41 Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission (Note B & J) Attachment 5 13,286,72 42 Total Accumulated Depreciation (Lines 32 + 40 + 41) 667,996,0				(Line 38 * Line 39)	22,633,77
	41		(Note B & J)	Attachment 5	13,286,72
13 Total Nat Property Plant & Equipment (1 in 21 - Line 42) 424 565 9	42	Total Accumulated Depreciation		(Lines 32 + 40 + 41)	667,996,04
	12	Total Not Proporty Plant & Equipment		(Line 21 Line 42)	4 343 685 03

	c Service Electric and Gas Company CHMENT H-10A			
	ula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	12 Months Ended 12/31/2014
	ed cells are input cells	10105		/0//_0/.
	stment To Rate Base			
44	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	-1,100,782,716
				, , . , .
45	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	745,973,298
45a	Abandoned Transmission Projects Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	0
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	7,111,604
	Prepayments			
47	Prepayments	(Note A & Q)	Attachment 5	-522,382
40	Materials and Supplies	(Nete O)	Attachment 5	0
48 49	Undistributed Stores Expense Wage & Salary Allocator	(Note Q)	Attachment 5 (Line 5)	14.7049%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q))	Attachment 5	9,096,089
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	9,096,089
53	Cash Working Capital Operation & Maintenance Expense		(Line 80)	113,277,782
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	14,159,723
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)	(324,964,384)
58	Rate Base		(Line 43 + Line 57)	4,017,721,447
Oper	ations & Maintenance Expense			
50	Transmission O&M		Am. 1	00 704 005
59 60	Transmission O&M Plus Transmission Lease Payments	(Note O) (Note O)	Attachment 5 Attachment 5	88,784,825 0
61	Transmission O&M		(Lines 59 + 60)	88,784,825
	Allocated Administrative & General Expenses		Am. 1	450.040.000
62 63	Total A&G Plus: Fixed PBOP expense	(Note O) (Note J)	Attachment 5 Attachment 5	156,848,386 42,000,000
64	Less: Actual PBOP expense	(Note O)	Attachment 5	28,522,987
65	Less Property Insurance Account 924	(Note O)	Attachment 5	5,390,040
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	13,194,579
67	Less General Advertising Exp Account 930.1	(Note O)	Attachment 5	3,188,462
68 69	Less EPRI Dues	(Note D & O)	Attachment 5	0 148,552,318
70	Administrative & General Expenses Wage & Salary Allocator		Sum (Lines 62 to 63) - Sum (Lines 64 to 68) (Line 5)	140,552,518
70	Administrative & General Expenses Allocated to Transmission		(Line 69 * Line 70)	21,844,420
	Directly Assigned A&G			
72	Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	308,984
73 74	General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related	(Note K & O)	Attachment 5 (Line 72 + Line 73)	0 308,984
75	Property Insurance Account 924		(Line 65)	5,390,040
76	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	0,030,040
77	Total Accounts 928 and 930.1 - General		(Line 75 + Line 76)	5,390,040
78 79	Net Plant Allocator		(Line 18)	43.4051% 2,339,552
	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	
80	Total Transmission O&M		(Lines 61 + 71 + 74 + 79)	113,277,782

FACHMENT H-10A		Notes	FERC Form 1 Page # or Instruction	12 Months End 12/31/2014
mula Rate Appendix A aded cells are input cells		Notes	Instruction	12/31/2014
preciation & Amortization Expense				
Depreciation Expense				
Transmission Depreciation Expense Including Amor	ization of Limited Term Plant	(Note J & O)	Attachment 5	117,406
a Amortization of Abandoned Plant Projects		(Note R)	Attachment 5	45.000
2 General Depreciation Expense Including Amortization		(Note J & O)	Attachment 5	15,090
Less: Amount of General Depreciation Expense Ass Balance of General Depreciation Expense	oclated with Acct. 397	(Note J & O)	Attachment 5	1,20
Balance of General Depreciation Expense Intangible Amortization		(Note A & O)	(Line 82 - Line 83) Attachment 5	13,890 6,221
Total			(Line 84 + Line 85)	20,12
Wage & Salary Allocator			(Line 5)	20,12
General Depreciation & Intangible Amortization Alloc	ated to Transmission		(Line 86 * Line 87)	2,95
General Depreciation & mangible Amonization Alloc General Depreciation Expense for Acct. 397 Directly		(Note J & O)	Attachment 5	2,95
General Depreciation Expense for Acct. 337 Directly		(1006 5 4 6)	(Line 88 + Line 89)	4,73
			(Line oo + Line oo)	4,75
Total Transmission Depreciation & Amortization			(Lines 81 + 81a + 90)	122,14
•				,
es Other than Income Taxes				
Taxes Other than Income Taxes		(Note O)	Attachment 2	9,25
Total Taxes Other than Income Taxes			(Line 92)	9,25
urn \ Capitalization Calculations				
Long Term Interest			p117.62.c through 67.c	252,018
5 Preferred Dividends		enter positive	p118.29.d	
Common Stock				
6 Proprietary Capital		(Note P)	Attachment 5	6,377,92
Less Accumulated Other Comprehensive Income	Account 219	(Note P)	Attachment 5	1,40
3 Less Preferred Stock			(Line 106)	
Less Account 216.1		(Note P)	Attachment 5	3,43
0 Common Stock			(Line 96 - 97 - 98 - 99)	6,373,08
Capitalization				
1 Long Term Debt		(Note P)	Attachment 5	5,939,26
2 Less Loss on Reacquired Debt		(Note P)	Attachment 5	77,69
3 Plus Gain on Reacquired Debt		(Note P)	Attachment 5	
4 Less ADIT associated with Gain or Loss		(Note P)	Attachment 5	23,90
5 Total Long Term Debt			(Line 101 - 102 + 103 - 104)	5,837,66
6 Preferred Stock		(Note P)	Attachment 5	
7 Common Stock			(Line 100)	6,373,08
3 Total Capitalization			(Sum Lines 105 to 107)	12,210,75
Debt %	Total Long Term Debt		(Line 105 / Line 108)	47
D Preferred %	Preferred Stock		Line 106 / Line 108)	C
Common %	Common Stock		(Line 107 / Line 108)	52
	Total Long Term Debt		(Line 94 / Line 105)	0
3 Preferred Cost	Preferred Stock		(Line 95 / Line 106)	0
4 Common Cost	Common Stock	(Note J)	Fixed	0
5 Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 109 * Line 112)	C
6 Weighted Cost of Preferred	Preferred Stock		(Line 110 * Line 113)	0
7 Weighted Cost of Common	Common Stock		(Line 111 * Line 114)	0
Rate of Return on Rate Base (ROR)			(Sum Lines 115 to 117)	0
Rate of Return of Rate Dase (Rorr)				

	: Service Electric and Gas Company CHMENT H-10A				
				FERC Form 1 Page # or	12 Months Ended
	Ila Rate Appendix A		Notes	Instruction	12/31/2014
	ed cells are input cells				
Comp	osite 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%
122 123	р Т	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00% 40.85%
123	T / (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			69.06%
	ITC Adjustment				
125	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5	-1,135,991
126 127	1/(1-T) Net Plant Allocation Factor			1 / (1 - Line 123) (Line 18)	169.06% 43.41%
128	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	-833,606
129	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 124 * Line 119 * (1- (Line 115 / Line 118))]	169,148,142
120	Total Income Texas			(Line 128 + Line 120)	469 244 526
130	Total Income Taxes			(Line 128 + Line 129)	168,314,536
Reven	ue Requirement				
131	Summary Net Property, Plant & Equipment			(Line 43)	4,342,685,831
132	Total Adjustment to Rate Base			(Line 43) (Line 57)	-324,964,384
133	Rate Base			(Line 58)	4,017,721,447
40.4	T T			(1)	110 077 700
134 135	Total Transmission O&M Total Transmission Depreciation & Amortization			(Line 80) (Line 91)	113,277,782 122,141,083
136	Taxes Other than Income			(Line 93)	9,256,715
137	Investment Return			(Line 119)	327,845,108
138	Income Taxes			(Line 130)	168,314,536
139	Gross Revenue Requirement			(Sum Lines 134 to 138)	740,835,224
	Adjustment to Remove Revenue Requirements A	ssociated with Excluded Transmission Facilities			
140	Transmission Plant In Service			(Line 19)	4,945,830,947
141	Excluded Transmission Facilities		(Note B & M)	Attachment 5	0
142	Included Transmission Facilities			(Line 140 - Line 141)	4,945,830,947
143 144	Inclusion Ratio Gross Revenue Requirement			(Line 142 / Line 140) (Line 139)	100.00% 740,835,224
145	Adjusted Gross Revenue Requirement			(Line 143 * Line 144)	740,835,224
				(,
	Revenue Credits & Interest on Network Credits				
146	Revenue Credits		(Note O)	Attachment 3	25,528,360
147	Interest on Network Credits		(Note N & O)	Attachment 5	0
148	Net Revenue Requirement			(Line 145 - Line 146 + Line 147)	715,306,864
149	Net Plant Carrying Charge Gross Revenue Requirement			(Line 144)	740,835,224
149	Net Transmission Plant, CWIP and Abandoned Pl	lant		(Line 144) (Line 19 - Line 32 + Line 45 + Line 45a)	5,059,728,706
151	Net Plant Carrying Charge			(Line 149 / Line 150)	14.6418%
152	Net Plant Carrying Charge without Depreciation			(Line 149 - Line 81) / Line 150	12.3214%
153	Net Plant Carrying Charge without Depreciation, F	Return, nor Income Taxes		(Line 149 - Line 81 - Line 119 - Line 130) / Line 15	5 2.5153%
	Net Plant Carrying Charge Calculation per 100 Ba	asis Point increase in ROE			
154	Gross Revenue Requirement Less Return and Ta			(Line 144 - Line 137 - Line 138)	244,675,579
155	Increased Return and Taxes			Attachment 4	531,610,958
156	Net Revenue Requirement per 100 Basis Point in			(Line 154 + Line 155)	776,286,537
157 158	Net Transmission Plant, CWIP and Abandoned Pl Net Plant Carrying Charge per 100 Basis Point inc			(Line 19 - Line 32 + Line 45 + Line 45a) (Line 156 / Line 157)	5,059,728,706 15.3425%
158	Net Plant Carrying Charge per 100 Basis Point in Net Plant Carrying Charge per 100 Basis Point in			(Line 156 / Line 157) (Line 156 - Line 81) / Line 157	13.0220%
160	Net Revenue Requirement			(Line 148)	715,306,864
161 162	True-up amount	nt 7 other than PJM Sch. 12 projects not paid by other PJM transmis	sion zonec	Attachment 6 Attachment 7	-516,813 6,845,883
162	Facility Credits under Section 30.9 of the PJM OA		201011 201155	Attachment 7 Attachment 5	6,845,883
164	Net Zonal Revenue Requirement			(Line 160 + 161 + 162 + 163)	721,635,934
	Network Zonal Service Rate				
165	1 CP Peak		(Note L)	Attachment 5	10,414.4
166	Rate (\$/MW-Year)			(Line 164 / 165)	69,292
167	Network Service Rate (\$/MW/Year)			(Line 166)	69,292
<u> </u>	(**************************************				,=•=

ublic Service Electric and Gas Company			7
TTACHMENT H-10A		FERC Form 1 Page # or	12 Months End
ormula Rate Appendix A	Notes	Instruction	12/31/2014
haded 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 ea	ach 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 3	51.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 in	come 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 FE	RC.		
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 re	conciliations.	
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	on Customers who have made lump-sum p	payments	

- ers who have made lump-sum payments s is the ce of Network Fa due Trans es Upgr 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 "&A248&"."
- O Expenses reflect full year plan
- P The projected capital structure shall reflect the capital structure from the FERC Form 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form 1 data available. Calculated using the average of the prior year and current year balances.
- Q Calculated using beginning and year end projected balances. END R Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion.

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Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31,2014

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31,2014	
Omb	

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282 ADIT-283	0	(2,543,202,001) (257,503,480)	0	From Acct. 282 total, below From Acct. 283 total, below
ADIT-190	Ó	52,205,139	5,809,730	From Acct. 190 total, below
Subtotal Wages & Salary Allocator	0	(2,748,500,341)	5,809,730 14.7049%	
Net Plant Allocator		43.4051%		
End of Year ADIT	0	(1,192,989,380)	854,313	(1,192,135,067)
End of Previous Year ADIT (from Sheet 1A-ADIT (3)) Average Beginning and End of Year ADIT	(164,297) (82,149)	(1,005,406,454) (1,099,197,917)	(3,859,613) (1,502,650)	(1,009,430,365) (1,100,782,716) 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, Lins 10
(16,982,115) < 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.

А	B	C	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other	Only Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Federal Net Operating Loss	53,150,774			53,150,774		Federal Net Operating Loss
ADIT - Real Estate Taxes	(945,635)			(945,635)		Book estimate accrued and expensed, tax deduction when paid related to plar
FIN 47	223,825	223,825				Asset Retirement Obligation - Legal liability for environmental removal cost:
Vacation Pay	2,592,159				2,592,159	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB	157,699,092				157,699,092	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents	3,808,302				3,808,302	Book accrual of dividends on employee stock options affecting all function
Deferred Compensation	330,371				330,371	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Unallowable PIP Accrua	(358,461)				(358,461)	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Bankruptcies \$ Acfc	115,363	115,363				Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Unrealized L/G Rabbi Trust	(562,642)				(562,642)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensatior
Federal Taxes Deferred	11,166,995			11,166,995		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement	7,712,117			7,712,117		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234	234,932,262	339,189		71,084,252	163,508,822	
Less FASB 109 Above if not separately removed	18,879,112			18,879,112		
Less FASB 106 Above if not separately removed	157,699,092				157,699,092	
Total	58,354,058	339,189		52,205,139	5,809,730	

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

Page 2 of 3

Public Service Electric and Gas Company ATACHMENT H-10A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31,2014

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B Total	C Gas, Prod	D Only	E	F	G
ADIT- 282	, our	Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Depreciation - Liberalized Depreciation	(2,485,817,878)			(2,485,817,877.63)		Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all function
Cost of Removal	(57,384,123)			(57,384,123)		Book estimate accrued and expensed, tax deduction when paid. Retail related - Component of Liberalized Depreciation
Accounting for Income Taxes	(243,035,648)			(243,035,648)		FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
Subtotal - p275	(2,786,237,649)			(2,786,237,649)		
Less FASB 109 Above if not separately removed	(243,035,648)			(243,035,648)		
Less FASB 106 Above if not separately removed						
Total	(2,543,202,001)			(2,543,202,001)		

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

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Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 1 - Accumulated Deforred Income Taxes (ADIT) Worksheet - December 31,2014

A	в	C Gas. Prod or Other	D Only Transmission	E	F	G
ADIT-283	Total	Related	Related	Plant	Labor	
Securitization Regulatory Assel	1,022,247,426	1,022,247,426				Generation Related (Securitization of Stranded Costs)
Securitization - Federal	(968,676,613)	(968,676,613)				Generation Related (Securitization of Stranded Costs)
Securitization - State	(161,907,377)	(161,907,377)				Generation Related (Securitization of Stranded Costs)
Environmental Cleanup Costs	(24,412,903)	(24,412,903)				Book estimate accrued and expensed, tax deduction when paid - Manufactured Gas Plant
New Jersey Corporation Business Tax	(293,553,367)	(53,032,002)		(240,521,365)		New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	115,317,595	115,317,595				New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Fuel Cost Adjustment	(1,913,316)	(1,913,316)				Book deferral of Underrecovered Fuel Costs - Retail Related
Accelerated Activity Plan	(113,677,936)	(113,677,936)				Demand Side management and Associated Programs - Retail Related
Loss on Reacquired Debt	(16,982,115)			(16,982,115)		Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction	(161,702,087)	(161,702,087)				Associated with Pension Liability not in rates
Public Utility Tax Assessment	(1,781,312)	(1,781,312)				BPU and Rate Payer Advocate Assessmen
Sales Tax Reserve	1,122,289	1,122,289				Sales tax audit reserve
Miscellaneous	(1,270,089)	(1,270,089)				Miscellaneous Tax Adjustments
Deferred Gain	(53,280,535)	(53,280,535)				Deferred gain resulted from 2000 deregulation step up basis
Accounting for Income Taxes (FAS109) - Federa	(1,618,471)			(1,618,471)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requirement	(174,214,043)			(174,214,043)		FASB 109 - gross-up
Subtotal - p277	(836,302,853)	(402,966,859)		(433,335,994)		
Less FASB 109 Above if not separately removed	(175,832,514)			(175,832,514)		
Less FASB 106 Above if not separately removed						
Total	(660,470,339)	(402,966,859)		(257,503,480)		

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

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

Attacnment	1 - Accumulated	Deferred Income	Taxes (ADIT)	worksneet -	December 3	51,2013	

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
ADIT- 282 ADIT-283	0 (1.781,312)	(2,054,374,724) (336,849,730)	(748,075) (34,229,991)		From Acct. 282 total, below From Acct. 283 total, below
ADIT-190 Subtotal Wages & Salary Allocator	1,617,015 (164,297)	74,892,030 (2,316,332,424)	8,730,882 (26,247,184) 14,7049%		From Acct. 190 total, below
Net Plant Allocator End of Year ADIT	(164,297)	43.4051% (1,005,406,454)	(3,859,613)	(1,0	99,430,365)

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 10
(30.823,791) < 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.

А	B Total	C Gas, Prod	D Only	E	F	G
ADIT-190		Or Other	Transmission	Plant	Labor	
		Related	Related	Related	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)	8,477,396			8,477,396		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
Federal Net Operating Loss	54,005,194			54,005,194		Federal Net Operating Loss
ADIT - Real Estate Taxes	(624,839)			(624,839)		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	7,829,130	7,829,130				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	29,168	29,168				Asset Retirement Obligation - Legal liability for environmental removal cost:
Vacation Pay	3,432,268				3,432,268	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB	167,703,034				167,703,034	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents	4,974,549				4,974,549	Book accrual of dividends on employee stock options affecting all function:
Deferred Compensation	593,224				593,224	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Interest/AFDC Debi	13,034,279			13,034,279		Capitalized Interest - Book vs Tax relates to all plant in all function:
ADIT - Unallowable PIP Accrua	(1,575,711)				(1,575,711)	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	(3,347,601)	(3,347,601)				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	827,228	827,228				Uncertain Tax Positions - Assets/(Liabilities) not in rate:
Bankruptcies \$ Acfc	(40,342)	(40,342)				Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferred	1	1				Deferred recovery of lost repair allowance deductions-Retail Relate
Fin Def. Energy competition Act CT						Restructuring Costs - Generation related
Def Tax Meter Equipment	201,675	201,675				Book estimate accrued and expensed, tax deduction when paid - Retail - Distribution Meter
Unrealized L/G Rabbi Trust	247,223				247,223	Book estimate accrued and expensed, tax deduction when paid for Executive Compensatior
Reserve for SECA	(1,422,255)	(1,422,255)				Related to LSE SECA obligations - retai
Estimated Severance Pay Accruals	1,048,525				1,048,525	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Federal Taxes Deferred	36,491,626			36,491,626		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Federal Taxes Current	29,511,433			29,511,433		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement	36,313,066			36,313,066		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234	361,692,768	6,433,682	1,617,015	177,208,156	176,433,916	
Less FASB 109 Above if not separately removed	102,316,125			102,316,125		
Less FASB 106 Above if not separately removed	167,703,034				167,703,034	
Tetel	91.673.609	6.433.682	4 647 045	74 802 020	9 730 993	
Total	91,673,609	6,433,682	1,617,015	74,892,030	8,730,882	

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

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

А	B Total	C Gas, Prod	D Only	E	F	G
ADIT- 282	104	Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Depreciation - Liberalized Depreciation	(2,008,918,690)			(2,008,918,689.92)		Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all functions
Depreciation - Non Utility Property	(60,630,835)	(60,630,835)				Inter-company gain on sale of non-regulated generation assets.
Cost of Removal	(42,545,311)			(42,545,311)		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	(748,075)				(748,075)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensation
Accounting for Income Taxes	(273,231,104)			(273,231,104)		FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
Subtotal - p275	(2,388,984,739)	(60,630,835)		(2,327,605,828)	(748,075)	
Less FASB 109 Above if not separately removed	(273,231,104)			(273,231,104)		
Less FASB 106 Above if not separately removed						
Total	(2,115,753,634)	(60,630,835)		(2,054,374,724)	(748,075)	
Instructions for Account 282:						

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

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

A	в	<u>c</u>	D	E	F	G
ADIT-283	Total	Related	Related	Plant	Labor	
Fin 48 Assessment	(I)	(1)				Basis difference resulting from accelerated deductions for repairs and Indirect Cost:
Securitization Regulatory Asset	1,022,247,426	1.022.247.426				Generation Related (Securitization of Stranded Costs)
Securitization - Federal	(936.860.448)	(936,860,448)				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	21,556,720	21,556,720				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	(322,943,974)	(16.918.034)		(306.025.939)		New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	124,188,676	124,188,676				New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Obsolete Material Write Ofl	5,751,926	5,751,926				Book accrued write-off, tax deduction when actually disposed of - Generation Relatec
Fuel Cost Adjustment	(90,746,944)	(90,746,944)				Book deferral of Underrecovered Fuel Costs - Retail Relater
Accelerated Activity Plan	(150,713,950)	(150,713,950)				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	(19,383,735)				(19,383,735)	Accelerated Amortization of Computer Software - General Plar
Loss on Reacquired Debt	(30,823,791)			(30,823,791)		Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction	(102,633,231)	(102,633,231)				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	(14,330,148)				(14,330,148)	Book estimate accrued and expensed, tax deduction when paid related to all employee
Repair Allowance-Reverse Amortization	(2,974,016)	(2,974,016)				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 Adjustmen						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 Settlemen	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	(42,006,097)			(42,006,097)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - State	(4,383,787)			(4,383,787)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requiremen	(220,757,993)			(220,757,993)		FASE 109 - gross-up
				(220,757,995)		
iPower (Deferred Project Costs)	(375,312)				(375,312)	Software used for customer billing
Subtotal - p277	(1,130,469,016)	(490,460,106)	(1,781,312)	(603,997,608)	(34,229,991)	
Less FASB 109 Above if not separately removed	(1,130,469,016) (267,147,878)	(430,400,100)	(1,701,312)	(267,147,878)	(34,229,991)	
Less FASB 109 Above if not separately removed	(207,147,070)			(207,147,070)		
Total	(863,321,139)	(490,460,106)	(1,781,312)	(336,849,730)	(34,229,991)	
1044	(865,321,139)	(400,400,100)	(1,701,312)	(330,040,730)	(34,229,991)	

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

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 2 - Taxes Other Than Income Worksheet - December 31, 2014

Oth	er Taxes	Page 263 Col (i)	Allocator	Allocated Amount
	Plant Related			
1 2	Real Estate Total Plant Related	<mark>19,305,804</mark> 19,305,804 I	N/A	Attachment #5 7,219,338
	Labor Related	Wages	& Salary Allocat	or
3 4 5 6 7	FICA Federal Unemployment Tax New Jersey Unemployment Tax New Jersey Workforce Development	12,767,438 72,348 644,264 371,067		
8	Total Labor Related	13,855,117	14.7049%	2,037,376
	Other Included	Ne	t Plant Allocator	
9 10 11 12 13	Total Other Included	0	43.4051%	0
		33,160,921	43.403178	9,256,715
14	Total Included (Lines 8 + 14 + 19)	33,100,921		9,230,713
	Currently Excluded			
15 16 17 18 19 20 21	Corporate Business Tax TEFA Use & Sales Tax Local Franchise Tax PA Corporate Income Tax Municipal Utility Public Utility Fund	(15,566) 321,437		
22	Subtotal, Excluded	305,871		
23	Total, Included and Excluded (Line 20 + Line 28)	33,466,792		
24	Total Other Taxes from p114.14.g - Actual	33,466,792		
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, 2014

Accounts 450 & 451		0
1 Late Payment Penalties Allocated to Transmission		0
Account 454 - Rent from Electric Property		
2 Rent from Electric Property - Transmission Related (Note 2)		655,116
Account 456 - Other Electric Revenues		
3 Transmission for Others		0
4 Schedule 1A		4,788,571
5 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the		
divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) 6 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner		0 10,025,463
7 Professional Services (Note 2)		8,820
8 Revenues from Directly Assigned Transmission Facility Charges (Note 1)		9,201,868
9 Rent or Attachment Fees associated with Transmission Facilities (Note 2)		4,450,040
10 Gross Revenue Credits	(Sum Lines 1-9)	29,129,877
11 Less line 18	- line 18	(3,601,517)
12 Total Revenue Credits	line 10 + line 11	25,528,360
13 Revenues associated with lines 2, 7, and 9 (Note 2) 14 Income Taxes associated with revenues in line 13		5,113,976 2,089,059
15 One half margin (line 13 - line 14)/2		1,512,458
16 All expenses (other than income taxes) associated with revenues in line 13 that are included in FERC accounts recovered		.,,
through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission		
service at issue. 17 Line 15 plus line 16		- 1,512,458
18 Line 13 less line 17		3,601,517

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 T	axes		Line 27 + Line 42 from below	531,610,9
3	100 Basis Point increase in ROE				1.0
ırn C	alculation			Appendix A Line or Source Reference	e
1	Rate Base			(Line 43 + Line 57)	4,017,721,4
2	Long Term Interest			p117.62.c through 67.c	252,018,2
3	Preferred Dividends		enter positive	p118.29.d	
1	Common Stock Proprietary Capital			Attachment 5	6,377,924
+ 5	Less Accumulated Other Comprehensive Inc	me Account 219		p112.15.c	1,408
5	Less Preferred Stock	Sille Account 219		(Line 106)	1,400,
7	Less Account 216.1			Attachment 5	3,430,
3	Common Stock			(Line 96 - 97 - 98 - 99)	6,373,086
,				(Ene 50 57 50 55)	0,010,000
9	Capitalization			Attachment 5	5 000 000
	Long Term Debt				5,939,268,
0	Less Loss on Reacquired Debt			Attachment 5	77,696,
1	Plus Gain on Reacquired Debt			Attachment 5	00.000
2	Less ADIT associated with Gain or Loss			Attachment 5	23,902
3	Total Long Term Debt			(Line 101 - 102 + 103 - 104)	5,837,669
4	Preferred Stock			Attachment 5	
5	Common Stock			(Line 100)	6,373,086
6	Total Capitalization			(Sum Lines 105 to 107)	12,210,755
7	Debt %		Total Long Term Debt	(Line 105 / Line 108)	47
8	Preferred %		Preferred Stock	(Line 106 / Line 108)	0
9	Common %		Common Stock	(Line 107 / Line 108)	52
0	Debt Cost		Total Long Term Debt	(Line 94 / Line 105)	0.0
1	Preferred Cost		Preferred Stock	(Line 95 / Line 106)	0.0
2	Common Cost		Common Stock	(Line 114 + 100 basis points)	0.1
3	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	0.0
4	Weighted Cost of Preferred		Preferred Stock	(Line 110 * Line 113)	0.0
5	Weighted Cost of Common		Common Stock	(Line 111 * Line 114)	0.0
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)	348,814
	ite Income Taxes				540,014
	Income Tax Rates				
8	FIT=Federal Income Tax Rate				35.
9	SIT=State Income Tax Rate or Composite	state as an exception		B. Out F. O. I	9.0
0	p = percent of federal income tax deductible for			Per State Tax Code	0.0
1	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p	D)} =		40.4
5	CIT = T / (1-T)				69.
6	1 / (1-T)				169.
	ITC Adjustment				
7	Amortized Investment Tax Credit		enter negative	Attachment 5	-1,135
8	1/(1-T)			1 / (1 - Line 123)	16
9	Net Plant Allocation Factor			(Line 18)	43.40
0	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	-833
1	Income Tax Component -	CIT-(T/1-T) * Investment Return * (1-/M/CLT	D/R)) -		183 620
1	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLT	[·] D/R)) =		183,630,0

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support - December 31, 2014

						Attachment	5 - Cost Support -	December 31, 201	•							Attachme	ent A	
Electric / N	on-electric Cost Support			Previous Year						Current	Year - 2014					15 of 43	1	
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																I	
6	Electric Plant in Service (Excludes Asset Retirement Costs - ARC	(Note B)	p207.104g	11,744,165,071	11,793,106,252	11,906,832,768	11,983,814,708	12,520,769,282	12,687,520,085	12,878,797,942	13,106,896,061	13,171,189,658	13,277,782,435	13,406,039,435	13,535,671,658	13,823,348,368	12,756,610,286	1
7	Common Plant in Service - Electric	(Note B)	p356	138,107,062	138,620,972	133,162,494	132,159,646	130,747,245	131,843,356	128,894,199	128,058,827	127,991,740	130,654,857	129,982,691	130,355,021	132,616,314	131,784,186	
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29c	2,882,303,604	2,803,540,640	2,815,933,147	2,811,305,893	2,803,017,321	2,807,704,634	2,818,135,986	2,819,889,514	2,791,321,767	2,790,668,644	2,844,362,834	2,854,992,811	2,965,383,642	2,831,427,726	1
10	Accumulated Intangible Amortization	(Note B)	p200.21c	1,839,938	1,894,745	1,948,647	2,002,549	2,056,452	2,110,354	2,164,256	2,184,281	2,204,306	2,224,331	2,244,356	2,264,381	2,279,658	2,109,097	1
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356	25,369,304	21,669,065	23,588,111	23,693,323	24,072,179	24,102,372	23,796,875	23,941,147	23,561,860	23,696,649	23,539,119	23,657,913	23,708,576	23,722,807	1
12	Accumulated Common Amortization - Electric	(Note B)	p356	23,204,809	18,433,667	24,211,643	24,815,898	25,373,111	26,006,263	26,545,966	27,089,941	27,633,957	28,185,275	29,397,458	29,049,416	29,644,939	26,122,488	
	Plant In Service															I		
19	Transmission Plant in Service (Excludes Asset Retirement Costs - ARC	(Note B)	p207.58.g	4.026.909.338	4.074.509.135	4.173.717.884	4.228.714.856	4,745,498,060	4.894.837.954	5.069.583.115	5.293.192.979	5.354.840.846	5.457.406.207	5.518.146.362	5.623.484.358	5.834.961.217	4.945.830.947	1
20	General (Excludes Asset Retirement Costs - ARC	(Note B)	p207.99.g	212,873,690	203,504,444	205,203,384	205,717,541	208,770,907	210,857,519	219,212,672	218,230,885	216,427,378	217,657,958	224,820,777	229,690,133	240,602,065	216,428,412	
21	Intangible - Electric	(Note B)	p205.5.g	1,553,468	1.553.467	1.553.467	1.553.467	1,553,467	1,553,467	1.553.467	1.553.467	1.553.467	2.014.069	2.365.959	2.370.480	2.110.907	1.757.125	
22	Common Plant in Service - Electric	(Note B)	p356	138,107,062	138.620.972	133,162,494	132,159,646	130,747,245	131,843,356	128,894,199	128.058.827	127,991,740	130.654.857	129,982,691	130.355.021	132.616.314	131,784,186	
24	General Plant Account 397 Communications	(Note B)	p207.94g	29.329.020	29.006.729	29.006.729	29.006.729	28,749,315	28,785,539	28,785,539	25,915,523	25,915,523	25,972,257	25,913,851	26,170,333	26,180,025	27,595,163	
25	Common Plant Account 397 Communications	(Note B)	p356	5,584,536	5,584,536	963,189	963,189	963,189	972.223	1.070.789	1,298,488	1,496,450	2,787,093	2,941,938	2,995,730	3,435,868	2.389.017	1
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records	17,755,244	17,755,244	17,755,244	17,755,244	17,755,500	17,755,500	17,755,500	17,755,500	17,755,500	17,756,127	17,757,951	17,996,105	18.058.583	17,797,480	1
-	Accumulated Depreciation																	
32	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c	670.071.538	656.394.975	657.917.647	642.436.279	628,186,685	626.392.662	632.622.219	637,426,774	610,755,673	613.966.211	610.826.315	612.391.328	617.593.695	632,075,539	1
33	Accumulated General Depreciation	(Note B & J)	p219.28.b	125,049,283	117,577,803	118,483,034	119,540,562	120,462,939	121,948,394	124,070,902	122,803,217	121,571,307	122,031,070	123,299,915	125,002,089	126,683,167	122,194,129	
34	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	p356	48,574,113	40,102,733	47,799,755	48,509,221	49,445,290	50,108,635	50,342,841	51,031,088	51,195,816	51,881,924	52,936,576	52,707,330	53,353,515	49,845,295	1
35	Accumulated General Depreciation Associated with Acct. 39	(Note B & J)	Company Records	24.075.209	24.073.233	20,430,837	20.680.156	20.670.739	20,918,108	21,166,082	18,533,441	18.030.271	18,263,878	18,492,211	18,699,260	18,933,397	20,228,217	1
41	Acc. Deprec. Acct. 397 Directly Assigned to Transmission	(Note B & J)	Company Records	12,400,977	12 548 501	12.696.025	12 843 549	12,991,080	13 138 618	13,286,156	13 433 695	13,581,233	13,728,961	13 876 887	14.025.812	14 175 990	13 286 729	

Wages & S	alary		
Line #s	Descriptions No	tes Page #'s & Instructions	End of Year
2 3 1	Total Wage Expense (No Total A&G Wages Expense (No Transmission Wages	e A)	185,177,938 6,543,065 26,268,020

Transmissi	on / Non-transmission Cost Support		Beginning Year
Line #s	Descriptions	Notes Page #'s & Instructions	Balance End of Year Average
	Plant Held for Future Use (Including Land)	(Note C & Q) p214.47.d	3,111,405 15,473,126 9,292,266
46	Transmission Only		930,744 13,292,465 7,111,604

Prepayment					Electric End of		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	24,102,164	(5,241,242)	(1,863,641)	(3,552,442)	14.705%	(522,382)

	Materials	and	Supplies	
--	-----------	-----	----------	--

materials a			Beginning Year		
Line #s	Descriptions	Notes Page #'s & Instructions	Balance	End of Year	Average
	Materials and Supplies				
48 51	Undistributed Stores Exp Transmission Materials & Supplies	(Note Q) p227.16.b,c (Note N & Q)) p227.8.b,c	0 8,538,089	0 9,654,089	9,096,089

Outstandin	g 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		0

O&M Expenses

Line #s	Descriptions Notes	Page #'s & Instructions	End of Year
59	Transmission O&M (Note C		88,784,825
60	Transmission Lease Payments	p321.96.b	-

Property Insurance Expenses

5,390,040

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support - December 31, 2014

			Attachment 5 - Cost Support - December 31, 2014	Attachment A
Adjustmen	nts to A & G Expense			<u>16 of 43</u>
Line #s	Descriptions	Notes	Page #'s & instructions	End of Year
62	Total A&G Expenses		p323.197b	156,848,386
63 64	Fixed PBOP expense Actual PBOP expense	(Note J) (Note O)	Company Records Company Records	42,000,000 28,522,987

regulatory	Expense Related to Transmission Cost Support			Transmission	
ine #s	Descriptions	Notes Page #'s & Instructions	End of Year	Related	
	Allocated General & Common Expenses				
66	Regulatory Commission Exp Account 928	(Note E & O) p323.189b	13,194,579	0	
Directly Assigned A&G					
72	Regulatory Commission Exp Account 928	(Note G & O) p351.11-13h	308,984	308,984	

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 Relat	ed Advertising Cost Support				
Line #s	Descriptions	Notes Page s"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	3,188,462	0	3,188,462
Education a	nd Out Reach Cost Support				
Line #s	Descriptions			Education &	
	Descriptions	Notes Page #'s & Instructions	End of Year	Outreach	Other
	Descriptions Directly Assigned A&G	Notes Page #3 & instructions	End of Year	Outreach	Other
76	•	Notes Page #18 instructions (Note K & O) p323.191b	End of Year 3,188,462		Other 3,188,462

Depreciation	Expense		
Line #s	Descriptions	Notes Page #'s & Instructions	End of Year
	Depreciation Expense		
81 82 83 85 89	Depreciation-Transmission Depreciation-General & Common Depreciation-General Expense Associated with Acct. 397 Depreciation-Interniphile Transmission Depreciation Expense for Acct. 397	(Note J & O) pc368.71 (Note J & O) pc368.0011 ff (Note J & O) pc368.1011 ff (Note J & O) pc368.11 (Note J & O) pc368.11	117,408,683 15,008,730 1,200,172 5,228,844 1,775,012

Direct As	ignment of Transmission Real Estate Taxes				
				Transmission	Non-
Line #s	Descriptions Notes	Page #'s & Instructions	End of Year	Related	Transmission
92	Real Estate Taxes - Directly Assigned to Transmission	p263.33i	19,305,804	7,219,338	12,086,466
PSE&G's	al 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 classificati			

PSEAGs real estate taxes detail is in an access database which contains a list of the towns PSEAG 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 & Block are identified to a particular pay tayes of property and are labeled. This is the breakout of transmission real estate taxes from total elect

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support - December 31, 2014

			Attachment 5 - Cost Support - December 31, 2014		
				Attachmer	nt A
urn \ Cap	italization			17 of 43	
#s	Descriptions	Notes	Page #'s & Instructions	2013 End of Year 2014 End of Year	Average
96 97	Proprietary Capital	(Note P)	11216.cd	5,920,315,656 6,835,533,489	6,377,924,573
97 99	Accumulated Other Comprehensive Income Account 21§ Account 216.1	(Note P) (Note P)	112.15.cd 119.83.c8d	1,083,198 1,732,845 3,537,410 3,323,160	1,408,022 3,430,285
101	Long Term Debt	(Note P)	v112.18.c,d thru 23.c,d	5,566,162,652 6,312,375,094	5,939,268,873
102 103	Loss on Reacquired Debt Gain on Reacquired Debt	(Note P) (Note P)	111.81.cd 113.61.cd	81,363,909 74,029,072	77,696,491
104	ADIT associated with Gain or Loss on Reacquired Deb	(Note P)	1277.3.k (footnote)	30,823,791 16,982,115	23,902,953
106	Preferred Stock	(Note P)	11123.cd	0 0	0
ltiState W	/orkpaper				
e #s	Descriptions	Notes	age #'s & instructions	State 1	State 2 State
	Income Tax Rates			IJ	
121	SIT=State Income Tax Rate or Composite	(Note I)		9.00%	
nortized la	ivestment Tax Credit				
	Descriptions	Notes	Page #'s & Instructions	End of Year	
125	Amortized Investment Tax Credit	(Note O)	26.8.1	1,135,991	
	ransmission Facilities				
e #s	Descriptions		age≇s≗linstructions 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
orort on (Dutstanding Network Credits Cost Support				
	Descriptions	Notes	Page #'s & Instructions	End of Year	
147	Interest on Network Credits	(Note N & O	-	0	
ility Crec	lits under Section 30.9 of the PJM OATT				
e #s	Descriptions	Notes	²age #°s å Instructions	End of Year	
163	Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT			0	
D beo I Mi	ost Support				
	Descriptions	Notes	Page #'s & Instructions	1 CP Peak	
	Network Zonal Service Rate				
165	1 CP Peak	(Note L)	3JM Data	10,414.4	
	Transmission Desirate				
naoned #s	Transmission Projects Descriptions		BRH Project Project X Project Y		
	a Beginning Balance of Unamortized Transmission Projects		Per FERC Order \$ - \$ -		

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 6 - True-up Adjustment for Network Integration Transmission Service - December 31, 201

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
- 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).

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

Where:

Ν

1

A B C D E 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
June	2013	TO populates the formula with Year 2012 actual data and calculates the 2012 True-Up Adjustment Before Interest
October	2013	TO calculates the Interest to include in the 2012 True-Up Adjustment
October	2013	TO populates the formula with Year 2014 estimated data and 2012 True-Up Adjustment
June	2014	TO populates the formula with Year 2013 actual data and calculates the 2013 True-Up Adjustment Before Interest
October	2014	TO calculates the Interest to include in the 2013 True-Up Adjustment
October	2014	TO populates the formula with Year 2015 estimated data and 2013 True-Up Adjustment
June	2015	TO populates the formula with Year 2014 actual data and calculates the 2014 True-Up Adjustment Before Interest

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 Revenu 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.

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.

Calendar Year

Difference (A-B) Future Value Factor (1+i)^24

True-up Adjustment (C*D)

Complete for Each Calendar Year beginning in 2009

717,516,447 736,263,946 -18,747,499 <Note: fo

-18,747,499 <Note: for the first rate year, divide this 1.00000 reconciliation amount by 12 and multiply -18,747,499 by the number of months and fractional months the rate was in effect.

Where:

i = average interest rate as calculated below

Interest on Amount of	Refunds or Surcharges	6
Month	Yr	Month
January	Year 1	0.0000%
February	Year 1	0.0000%
March	Year 1	0.0000%
April	Year 1	0.0000%
May	Year 1	0.0000%
June	Year 1	0.0000%
July	Year 1	0.0000%
August	Year 1	0.0000%
September	Year 1	0.0000%
October	Year 1	0.0000%
November	Year 1	0.0000%
December	Year 1	0.0000%
January	Year 2	0.0000%
February	Year 2	0.0000%
March	Year 2	0.0000%
April	Year 2	0.0000%
May	Year 2	0.0000%
June	Year 2	0.0000%
July	Year 2	0.0000%
August	Year 2	0.0000%
September	Year 2	0.0000%
Average Interest Rate		0.0000%

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

																					Page 1 of 8
										Estimated	Additions - 201	4									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(1)	(U)
																	MICKIeton-				
		-									North Central					Mickleton-	Gloucester-		Burlington -		Northeast Grid
		Bergen	Branchburg-					Susquehanna		Burlington -	Reliability	Northeast Grid			North Central	Gloucester-	Camden	Burlington -	Camden 230kV	Reliability	Reliability
		Substation	Middlesex		Replace Salem			Roseland		Camden 230kV	(West Orange	Reliability	Susquehanna	Susquehanna	Reliability (West	Camden	Breakers	Camden 230kV	Conversion	Project	Project
		Transformer			500 kV breakers		Susquehanna	<500kV	Roseland >=	Conversion		Project (B1304.1	Roseland >=	Roseland <	Orange	(B1398-	(B1398.15-	Conversion	(B1156.13-	(B1304.1-	(B1304.5-
		(B1082)	(B1155)	Rd. Conversion	(B1410-B1415)		Roseland Breakers	(B0489.4)	500KV (B0489)	(B1156)	(B1154)	B1304.4)	500KV (B0489)	500KV (B0489.4)	Conversion)	B1398.7)	B1398.19)	(B1156)	B1156.20)	B1304.4)	B1304.21)
	Other Projects PIS	(monthly	(monthly	(B1399) (monthly	(monthly		(b0489.5-B0489.15)	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(B1154) (monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly
	(Monthly additions)	additions)	additions)	additions)	additions)		(monthly additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)
		(in service)	(in service)	(in service)	(in-service)		(in service)	(in service)	(in service)	(in-service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP
Dec			3,244,304		8,274,710			6,688,165	19,381,706	202,317,985	256,386,259	207,294	540,529,976	39,745,158	64,035,553	116,279,185	532,375	64,317,324	4,452,526	224,794,172	25,009,285
Jan	(2,350,446)									4,306,698			13,301,000		5,891,333	4,214,000		917,465		17,482,664	2,838,095
Feb	6,569,603								1,520,000	3,198,569			16,319,000		5,400,388	4,318,000		2,795,121		19,935,913	3,236,350
Mar	25,825,717				2,300,000				917,000	2,483,175			34,809,000		4,909,444	11,133,000		2,727,496		25,544,246	4,146,793
Apr	12,961,033								83,065,000	55,665,637			(68,363,000)		4,418,499	11,000,000		(50,600,120)	(582,899)	31,079,748	5,045,414
May	14,591,143									25,757,800			14,444,000		3,927,555	14,300,000		(20,157,286)	(2,266,160)	31,149,591	5,056,752
Jun	67,884,434	20,690,000	48,338,514	40,000,000				39,745,158	363,281,842	7,779,185	92,018,181		(350,927,842)	(39,745,158)	(88,582,772)	16,000,000			(1,603,467)	29,291,480	4,755,110
Jul	5,045,187									5,022,825	2,945,560		7,557,000			16,430,000				25,754,608	4,180,943
Aug	(1,313,002) 2,977,445									6,896,810 5,991,225	2,454,722		5,398,000 3.840.000			15,370,000				25,773,074	4,183,941 3,523,447
oep Oet	2,977,445									6,697,843	1,963,778		5,304,000			13,300,000 15,993,000				21,704,433	3,523,447
Oct	19 621 408				2.300.000					7,121,715	981 889		3,775,000			10.332.000				21,555,973	3,499,346
Nov	233.803.827			31 806 913	2,300,000				1,154.000	9,714,634	981,889		3,775,000			7 610 000				20,777,200	3,372,922
Total	402.431.909	20.690.000	51,582,818	71,806,913	12.874.710		5.857.687	46.433.323		342.954.101	358,714,165	207.294			0	256.279.185	532.375		(0)	514,640,389	72.062.243
Iotal	402,431,909	20,690,000	51,502,010	71,606,913	12,074,710		5,657,667	46,433,323	469,319,546	342,954,101	356,714,165	207,294	230,165,134		U	236,279,165	532,375	U	(0)	514,640,369	72,062,243

								Estimated	Transmission E	Inhancement C	Charges (Before 1	'rue-Up) - 2014									
																				230kV	
																Branchburg- Somerville-		New Essex-		Lawrence	
							Branchburg-	Flagtown-			Reconductor	Reconductor	Reconductor		Saddle Brook -	Flagtown	Somerville -	Kearny 138 kV		Switching	
	Branchburg		Essex Aldene	New Freedom	New Freedom	Metuchen	Flagtown- Somerville	Somerville- Bridgewater	Roseland Transformers	Wave Trap Branchburg	Waterfront			Branchburg 400 MVAR Capacitor	Athenia Ungrade Cable	Reconductor (B0664 &	Bridgewater Reconductor	circuit and Kearny 138 kV	Salem 500 kV breakers		Ridge Road 69kV Breaker
Total Projects	(B0130)	Kittany (B0134)	(B0145)		Loop (B0498)	Transformer (B0161)	(B0169)	(B0170)	(B0274)	(B0172.2)	(B0813)	(B1017)	(B1018)	(B0290)	(B0472)	B0665)		bus tie (B0814)	(B1410-B1415)	(B1228)	Station (B1255)
336,951,020	1,848,353	752,534	7,988,026	2,030,871	3,802,360	2,416,955	2,971,706	655,679	2,344,713	4,537	1,213,589	2,090,516	2,833,646	5,138,004	1,044,529	98,924	385,887	(1,054,010)	269,444	2,896,357	-

																				Page 2 of 8	
(4)	(5)	(0)	(0)	<i>(</i> 7)	(5)	(0)		ctual Additions -	2014	80	4.)		a .n	(0)	(0)	(0)	(0)	(6)	m		0.0
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(1)	(U)	(V)
																	Mickleton-				
	Aldene-	Upgrade Camden-					Currenterer		Burlington -	Mickleton-	North Central Reliability (West	Northeast Grid Reliability			North Central Reliability (West	Mickleton-	Gloucester- Camden		Burlington - Camden 230kV	Northeast Grid Reliability	Northeast G Reliability
	Springfield Rd.	Richmond					Susquehanna Roseland	Susquehanna	Camden 230kV	Gloucester- Camden	Orange	Project	Susquehanna	Susquehanna	Orange	Gloucester-	Breakers	Burlington -	Conversion	Project	Project
	Conversion		Replace Salem 500			Susquehanna	<500kV	Roseland >=	Conversion	(B1398-	Conversion)	(B1304.1-	Roseland <	Roseland >=	Conversion)	Camden (B1398	(B1398.15-	Camden 230kV	(B1156.13-	(B1304.1-	(B1304.5-
	(B1399)	(B1590)	kV breakers (B1410-			Roseland Breakers	(B0489.4)	500KV (B0489)	(B1156)	B1398.7)	(B1154)	(B1304.1) B1304.4)	500KV (B0489.4)	500KV (B0489)	(B1154)	B1398.7)	B1398.19)	Conversion	B1156.20)	(B1304.4)	B1304.21
Other Projects PIS	(monthly	(monthly	B1415) (monthly			(B0489.5-B0489.15)	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(monthly	(B1156) (monthly	(monthly	(monthly	(monthly
(Monthly additions)	additions)	additions)	additions)			(monthly additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)	additions)
((in service)	(in service)	(in service)			(in service)	(in service)	(in service)	(in-service)	(in-service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP
			10.044.499			5.857.687	6.688.165	25,435,468	118,738,446	777,714	257.670.377	23,466,022	40.538.248	567.928.477	79.292.223	117,558,986	532.375	155.344.760	8.854.018	184.611.449	18.052.4
11,807,203			5,004						31,254,883	2,882,463	1,608,741	41,503		7,787,245	1,671,281	2,198,452		(23,921,104)		14,619,399	2,908,0
23,960,696			18,902					70,337,198	264,308	340,885	3,883,578	403,182	11,489	(60,408,253)	794,872	7,075,186		6,488,800		24,507,953	
24,811,985			2,641					5,364,860	22,831,153		1,699,334	138,211	21,617	9,732,949	3,885,923	6,573,101		(17,429,236)	(885,402)	23,148,977	2,781,9
42,748,437			1,378				33,850,083	334,938,665	92,319,092	4,951,577	7,421,178		(40,571,354)	(314,973,781)		6,799,134		(84,278,162)	(4,427,004)	25,675,748	
47,088,139	00.030.010		2,169,486					5,274,799	4,821,149	327,538	86,960,191	2,698,592		21,242,049		12,617,206		5,193,712		23,523,300	
40,815,129 21,463,071	33,670,640 (414,415)		403,105 163,578					13,349,775 197,415,283	11,854,498 2,397,070	12,585,973 (199,253)	1,892,452 2,574,004	60,173,589 210,524		(7,564,792) (190,610,523)		(29,414,758) 16,518,187		445,229 1.166.652		(78,836,770) 14,858,303	7,299,04
(31,541,835)	340.721		26.281					5.070.399	35.858.012		2,574,004 270,308	69.237		1.170.984	(31,969)	(37,428,001)		(31.841.897)	(3.541.612)	29.684.467	2.134.38
9.062.130	364,185		4.636					3.333.906	1.102.298	1 655 642	339.861	86 702 703		229,799		11.266.678		(645.962)	(0,041,012)	(42.210.254)	
10,496,153	247.021	6.184.094	4,000					3.244.204	4,420,191	1.294.819	591.817	34,257,719		(1.005.340)		19.335.578		726.483		14.208.948	(9.408.24
22,421,927	32,765,523	985,586	2,725,117					2,821,006	10,406,400	7,113,356	1,016,308	25,082,773		1,313,780		2,030,428		(11,118,983)		(332,322)	(3,131,10
166,560,042	1,431,937	220,103	187,895					991,642	507,686	263,974	910,455	40,403,125		(361,526)		25,130,747		(130,293)		(21,905,209)	4,375,42
389,693,079	68,405,611	7,389,782	15,756,660			5,857,687	40,538,248	667,577,204	336,775,187	83,698,221	366,838,606	274,199,972	0	34,481,067	0	160,260,925	532,375	0	0	211,553,988	33,293,62

						Actual T	ransmission Enh	ancement Charg	jes - 2014												
																Branchburg-				230kV	
																Somerville-		New Essex-		Lawrence	
							Branchburg-	Flagtown-			Reconductor	Reconductor	Reconductor		Saddle Brook -	Flagtown		Kearny 138 kV		Switching	
							Flagtown-	Somerville-	Roseland	Wave Trap	Hudson - South	South Mahwah	South Mahwah	Branchburg 400	Athenia	Reconductor	Bridgewater	circuit and	Salem 500 kV	Station	Ridge Road
	Branchburg		Essex Aldene	New Freedom	New Freedom	Metuchen	Somerville	Bridgewater	Transformers	Branchburg	Waterfront	J-3410 Circuit	K-3411 Circuit	MVAR Capacitor	Upgrade Cable	(B0664 &		Kearny 138 kV	breakers		69kV Breaker
Total Projects	(B0130)	Kittany (B0134)	(B0145)	Trans.(B0411)	Loop (B0498)	Transformer (B0161)	(B0169)	(B0170)	(B0274)	(B0172.2)	(B0813)	(B1017)	(B1018)	(B0290)	(B0472)	B0665)	(B0668)	bus tie (B0814)	(B1410-B1415)	(B1228)	Station (B1255)
349,823,024	2,555,172	1,034,441	11,097,629	2,812,043	3,563,358	3,454,841	2,099,276	918,263	2,817,996	3,609	1,263,663	2,874,636	2,983,683	11,437,086	2,049,664	2,650,353	913,777	6,607,679	1,755,636	3,209,866	-

						Reconc	iliation by Projec	t (without interes	st)												
																Branchburg-				230kV	
																Somerville-		New Essex-		Lawrence	
							Branchburg-	Flagtown-			Reconductor	Reconductor	Reconductor		Saddle Brook -	Flagtown	Somerville -	Kearny 138 kV		Switching	
							Flagtown-	Somerville-	Roseland	Wave Trap	Hudson - South					Reconductor	Bridgewater		Salem 500 kV	Station	Ridge Road
1	Branchburg		Essex Aldene		New Freedom	Metuchen	Somerville	Bridgewater	Transformers	Branchburg	Waterfront			MVAR Capacitor				Kearny 138 kV	breakers		69kV Breaker
Total Projects		Kittany (B0134)	(B0145)	Trans.(B0411)		Transformer (B0161)	(B0169)	(B0170)	(B0274)	(B0172.2)	(B0813)	(B1017)	(B1018)	(B0290)	(B0472)	B0665)	(B0668)	bus tie (B0814)		(B1228)	Station (B1255)
12.872.004	706.819	281.907	3.109.603	781,172	(239.002)	1.037.886	(872,430)	262.584	473.282	(928)	50.074	784,120	150,037	6.299.082	1.005.135	2.551.429	527.890	7.661.689	1.486.192	313,509	

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																				Page 3 of 8	
	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(A
Other	r Projects		Branchburg- Middlesex	Aldene-Springfield	Replace Salem 500 kV		Susquehanna	Susquehanna	Susquehanna	Burlington - Camden	North Central Reliability (West	Northeast Grid	Susquehanna	Susquehanna	North Central Reliability (West	Mickleton- Gloucester-	Mickleton- Gloucester- Carnden Breakers	Burlington - Camden	Burlington - Camden 230kV Conversion	Northeast Grid	Northe Reli Pr
		Bergen Substation	Swich Rack	Rd. Conversion	breakers (B1410-			Roseland <500kV	Roseland >=	230kV Conversion	Orange Conversion)	Reliability Project	Roseland >=	Roseland < 500KV		Camden (B1398-	(B1398.15-	230kV Conversion	(B1156.13-	Reliability Project	
		Fransformer (B1082)	(B1155)	(B1399)	B1415)		(b0489.5-B0489.15)	(B0489.4)	500KV (B0489)	(B1156)	(B1154)	(B1304.1-B1304.4)	500KV (B0489)	(B0489.4)	(B1154)	B1398.7)	B1398.19)	(B1156)	B1156.20)	(B1304.1-B1304.4	
		(in service)	(in service)	(in service)	(in-service)		(in service)	(in service)	(in service)	(in-service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	-
		()	3,244,304		8,274,710		5,857,687	6,688,165	19,381,706	202,317,985	256,386,259	207,294	540,529,976	39,745,158	64,035,553	116,279,185	532,375	64,317,324	4,452,526	224,794,172	
(2	2,350,446)		3,244,304		8,274,710		5,857,687	6,688,165	19,381,706	206,624,683	256,386,259	207293.86	553,830,976	39,745,158	69,926,886	120,493,185	532,375	65,234,789	4,452,526	242,276,836	1
	6,569,603		3,244,304		8,274,710		5,857,687	6,688,165	20,901,706	209,823,252	256,386,259	207293.86	570,149,976	39,745,158	75,327,274	124,811,185	532,375	68,029,910	4,452,526	262,212,750	1
	5,825,717		3,244,304		10,574,710		5,857,687	6,688,165	21,818,706	212,306,426	256,386,259	207293.86	604,958,976	39,745,158	80,236,718	135,944,185	532,375	70,757,406	4,452,526	287,756,996	
	2,961,033		3,244,304		10,574,710		5,857,687	6,688,165	104,883,706	267,972,064		207293.86	536,595,976	39,745,158	84,655,217	146,944,185	532,375	20,157,286	3,869,627	318,836,744	
	4,591,143		3,244,304		10,574,710		5,857,687	6,688,165	104,883,706	293,729,864	256,386,259	207293.86	551,039,976	39,745,158	88,582,772	161,244,185	532,375		1,603,467	349,986,335	
	7,884,434	20,690,000	51,582,818	40,000,000	10,574,710		5,857,687	46,433,323	468,165,548	301,509,048	348,404,440	207293.86	200,112,134			177,244,185	532,375			379,277,816	
	5,045,187	20,690,000	51,582,818	40,000,000	10,574,710		5,857,687	46,433,323	468,165,548	306,531,874	351,350,000	207293.86	207,669,134			193,674,185	532,375			405,032,424	
	1,313,002)	20,690,000	51,582,818	40,000,000	10,574,710		5,857,687	46,433,323	468,165,548	313,428,684	353,804,722	207293.86	213,067,134			209,044,185	532,375			430,805,498	
	2,977,445	20,690,000	51,582,818	40,000,000	10,574,710		5,857,687	46,433,323	468,165,548	319,419,909	355,768,499	207293.86	216,907,134			222,344,185	532,375			452,509,931	
	6,815,558	20,690,000	51,582,818		10,574,710		5,857,687		468,165,548	326,117,752	357,241,332 358,223,221	207293.86	222,211,134			238,337,185	532,375			474,065,905	
	9,621,408	20,690,000 20,690,000	51,582,818 51,582,818	40,000,000 71,806,913	12,874,710 12,874,710		5,857,687	46,433,323 46,433,323	468,165,548 469,319,548	333,239,467 342,954,101	358,223,221 358,714,165	207293.86	225,986,134 230,165,134			248,669,185 256,279,185	532,375 532,375			494,843,105	_
	2,431,909	144.830.000					76.149.931		3.569.564.076	3.635.975.109		2.694.820		238,470,948	462,764,420			200 400 744	23,283,199		
404	2,431,909	144,630,000	360,545,546	311,600,913	135,171,234		76,149,931	305,102,240	3,369,364,076	3,635,975,109	4,021,023,932	2,094,020	4,6/3,223,/90	230,470,940	462,764,420	2,351,308,402	6,920,875	200,490,714	23,263,199	4,637,036,901	
30	0,956,301	11,140,769 7.00	29,272,734 7.38	23,985,147	10,397,787 10.50		5,857,687	28,089,404	274,581,852 7.61	279,690,393	309,371,072	207,294	21.17	13.00	13.00	9.17	13.00	13.00	13.00	9.40	
IP													374,863,369	18,343,919	35,597,263	180,869,877	532,375	22,192,055	1,791,015	372,079,915	
									Estimated Tra	smission Enhancem	ent Charges (Before 1	rue-Up) - 2014				-	-			-	
	nchburg-	Aldene-Springfield	Upgrade Camden- Richmond	Susquehanna Roseland Breakers	Susquehanna	Susquehanna	Burlington - Camden	North Central Reliability (West Orange		Mickleton-Gloucester-	Susquehanna	Susquehanna	North Central Reliability (West Orange	Mickleton- Gloucester-	Mickleton-Gloucester- Camden Breakers	Burlington - Camden 230kV	Burlington - Camden 230kV Conversion	Northeast Grid Reliability Project	Northeast Grid Reliability Project (B1304.5-	Convert the Bergen - Marion 138 kV path to double circuit 345 kV and associated substation	Ci Ba 138 345 i as i si u
	esex Swich	Rd Conversion	230kV Circuit	(B0489.5-		Roseland >=	230kV Conversion	Conversion)	(B1304 1-	Camden (B1398	Roseland >= 500KV	Roseland < 500KV	Conversion)	Camden(B1398-	(B1398 15-B1398 19)	Conversion	(B1156 13-	(B1304 1-B1304 4)	B1304 21)	upgrades	(B)
r Middle	esex Swich k (B1155)	Rd. Conversion (B1399)	230kV Circuit (B1590)	(B0489.5- B0489.15)	Roseland <500kV (B0489.4)	Roseland >= 500KV (B0489)	230kV Conversion (B1156)	(B1154)	(B1304.1- B1304.4)	Camden (B1398 B1398.7)	Roseland >= 500KV (B0489) CWIP	Roseland < 500KV (B0489.4) CWIP	Conversion) (B1154) CWIP	Camden(B1398- B1398.7) CWIP	(B1398.15-B1398.19) CWIP	Conversion (B1156) CWIP	(B1156.13- B1156.20) CWIP	(B1304.1-B1304.4) CWIP	B1304.21) CWIP	upgrades (B2436.10) CWIP	(1

substation upgrades (B248,510) substation (B248,510) substation (B248,510) <th>Page 4 of 8</th> <th></th>	Page 4 of 8																			
Convert the Bergen - Merico 138 (W croat 1) as parts obcide (B248.510) Convert the Bysyny parts obcide (B248.510) Convert the Bysyny croat 20 abstrate (B248.510) Relocate net parts obcide (B248.510) Relocate net parts obcide (B	(AP)	(AO)	(AN)	(AM)	(AL)	(AK)	(AJ)	(Al)	(AH)	(AG)	(AF)	(AE)	(AD)	(AC)	(AB)	(AA)	(Z)	(Y)	(X)	(W)
(monthy) (2x348.2) (monthy) (Ex348.3.5) (monthy) (Ex348.3.6) (monthy) (Ex347.3.6) (monthy) (Ex348.3.6)	New Bayonne 345/69 kV transformer and /230 any associated and substation d upgrades	New Linden 345/230 kV transformer and any associated	New Bayway 345/138 kV transformer #2 and any associated substation upgrades	New Bayway 345/138 kV transformer #1 and any associated substation upgrades	New Bergen 345/138 kV transformer #1 and any associated	New Bergen 345/230 kV transformer and any associated substation upgrades	Relocate the Hudson 2 generation to inject into the 345 kV at Marion and any associated upgrades	Hudson "B" and "C" 345 kV circuits to Marion 345 kV and any associated substation	Convert the Bayway- Linden "M" 138 kV circuit to 345 kV and any associated	Convert the Bayway- Linden "W" 138 kV circuit to 345 kV and any associated	Bayway - Linden "Z" 138 kV circuit to 345 kV and any associated substation upgrades	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation	Construct a new Airport - Bayway 345 kV circuit and any associated	Relocate the underground portion of North Ave - Linden "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades	Construct a new North Ave - Airport 345 kV circuit and any	Construct a new North Ave - Bayone 345 kV circuit and any associated substation	Construct a new Bayway - Bayonne 345 kV circuit and any associated substation upgrades	Convert the Marion - Bayonne "C" 138 kV circuit to 345 kV and any associated	Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation upgrades	Bergen - Marion 138 kV path to double circuit 345 kV and associated substation upgrades
CWP CWP <td>nthly (monthly</td> <td>(B2437.30) (monthly</td> <td>(monthly</td> <td>(monthly</td> <td>(B2437.11) (monthly</td> <td>(monthly</td> <td>(monthly</td> <td>(B2436.90)</td> <td>(B2436.85) (monthly</td> <td>(B2436.84) (monthly</td> <td>(monthly</td> <td>(B2436.81)</td> <td>(B2436.70) (monthly</td> <td>(monthly</td> <td>upgrades (B2436.50)</td> <td>(B2436.34)</td> <td>(monthly</td> <td>(B2436.22) (monthly</td> <td>(monthly</td> <td>(monthly</td>	nthly (monthly	(B2437.30) (monthly	(monthly	(monthly	(B2437.11) (monthly	(monthly	(monthly	(B2436.90)	(B2436.85) (monthly	(B2436.84) (monthly	(monthly	(B2436.81)	(B2436.70) (monthly	(monthly	upgrades (B2436.50)	(B2436.34)	(monthly	(B2436.22) (monthly	(monthly	(monthly
August August<	additions) CWIP																			
1921/09 27.587 28.120 32.2367 30.2020 12.2544 7.4233 16.2865 11.484 11.944 13.983 35.848 19.305 38.775 18.29 18.29 33.975 3.216.116 133.156 118.2577 162.002 (64.552) 35.821 10.8946 45.522 39.575 39.575 120.071 103.105 24.01.477 2.541.477 <				GWIP	CWIP	CWIP		CWIF		CWIF	CWIP		GWP	GWIF	CWIP	GWIP	GWIP	CWF	GWIP	CWF
1921/09 27.587 28.120 32.2367 30.2020 12.2544 7.4233 16.2865 11.484 11.944 13.983 35.848 19.305 38.775 18.29 18.29 33.975 3.216.116 133.156 118.2577 162.002 (64.552) 35.821 10.8946 45.522 39.575 39.575 120.071 103.105 24.01.477 2.541.477 <																				
32.16.116 133.156 126.253 192.777 112.002 (04.532) 33.655 123.071 113.160 22.44.477 8.541 8.541 17.47 560.332 254.385 224.480 79.344 31.191 28.33.655 12.317 11.180 213.192 235.159 246.213 207.748 2.225 2.455 2.44.313 260.030 243.365 32.762 30.019 17.546 32.651 17.237 11.880 213.012 23.159 246.213 207.748 2.225 2.225 4.65 2.44.313 260.030 243.365 32.762 30.199 17.564 2.04.472 19.310 199.310 199.310 249.249 199.351 2.009 189.429 545.97 543.91 2.66.01 2.66.01 2.66.01 2.66.01 72.601 72.60 7.759 91.590 91.590 70.533 76.033 313.090 2.74.43 394.22 416.518 19.542 19.474 49.53 74.369.5 224.542 191.766	.113 30.285	84.113	27.884	27.884	65.167	65.167	132.528	259.221	119.434	119.434	107.989	107,989	264.583	166.846	415,709	266.311	299,716	186.472	203.098	400.643
560.302 254.385 282.449 79.394 31.191 28.395 77.38 33.656 12.317 12.317 11.800 11.800 223.019 246.213 207.748 207.748 22.225 4.655 244.318 200.00 243.340 327.962 340.199 1175.046 72.230 44.62 119.310 119.800 223.049 220.748 200.748																				
2 143.133 260.030 243.360 327.962 340.199 175.045 72.20 435.066 220.482 204.42 199.310 199.310 232.009 189.423 549.507 549.381 28.601 28.601 28.601 10.662 316.72 308.888 449.658 271.289 107.769 61.04 178.799 91.590 91.590 91.590 76.033 776.033 313.090 227.434 399.422 416.618 19.542 19.474 445.518 19.542 19.474 19.546 21.392 26.633 224.542 191.769 74.666 45.677 116.341 66.1878 65.686 59.696 59.696 59.696 197.851 175.69 256.474 331.521 15.647 15.647 15.844 70.144 345.518 10.547 10.5						2,841,477														
1365625 316727 308.868 449.656 271.209 107.779 61.074 176.799 91.590 91.500 76.033 76.033 375.003 332.044 399.422 416.618 19.542 19.474 445. 724.598 213.902 266.433 224.542 191.769 74.666 45.477 116.341 61.678 61.678 65.666 65.666 197.861 175.669 226.474 331.521 15.647 15.647 15.647 10.544 70.14																				
734,936 213,902 206,433 224,542 191,769 74,968 45,477 116,341 61,878 61,878 59,696 59,696 197,651 175,669 256,474 331,521 15,647 15,894 70,14																				
952,594 178,652 181,077 477,185 182,680 89,074 36,920 188,528 54,054 64,054 49,396 49,396 170,778 153,120 441,363 549,419 19,240 19,613 28,80																				
9.496.612 1.589.541 1.531.032 2.114.342 1.476.460 838.906 433.918 1.370.003 597.317 597.317 569.297 1.581.597 1.286.903 4.799.334 5.002.105 123.509 124.051 337.48																				

						Actual Tra	nsmission Enhancem	nent Charges - 20	14												
																					Convert the Marion -
																				Convert the	Bayonne "L"
																				Bergen - Marion	
																					345 kV and any
Deserve			Upgrade	Currenterer				North Central Reliability (West	Northeast Grid				North Central	Mickleton-	Mickleton-Gloucester-	Dualizatez	Burlington -	North cost Cold	Reliability	double circuit 345	associated
Bergen Substation	Branchburg-	Aldene-Springfield	Camden- Richmond	Susquehanna Roseland Breakers	Susquehanna	Susquehanna	Burlington - Camden	Orange		Mickleton-Gloucester-	Susquehanna	Susquehanna	Reliability (West Orange	Gloucester-	Camden Breakers	Burlington - Camden 230kV	Camden 230kV Conversion	Northeast Grid Reliability Project	Project (B1304.5-	kV and associated substation	substation upgrades
Transformer	Middlesex Swich	Rd. Conversion	230kV Circuit	(B0489.5-	Roseland <500kV	Roseland >=	230kV Conversion	Conversion)	(B1304.1-	Camden (B1398	Roseland >= 500KV	Roseland < 500KV	Conversion)		(B1398.15-B1398.19)	Conversion	(B1156.13-	(B1304.1-B1304.4)	B1304.21)	upgrades	(B2436.21)
(B1082)	Rack (B1155)	(B1399)	(B1590)	B0489.15)	(B0489.4)	500KV (B0489)	(B1156)	(B1154)	B1304.4)	B1398.7)	(B0489) CWIP	(B0489.4) CWIP	(B1154) CWIP	B1398.7) CWIP	CWIP		B1156.20) CWIP		CWIP	(B2436.10) CWIP	
-	8,878,852	3,438,903	234,599	859,361	4,647,913	66,426,879	37,392,933	47,135,528	14,884,013	5,279,191	31,002,624	1,646,580	3,895,715	16,099,944	65,596	7,020,285	461,551	29,152,116	3,752,145	391,383	61,526

						Reconciliation	by Project (without in	iterest)													
																					Convert the Marion -
																			Northeast Grid		345 kV and any
Bergen			Upgrade Camden-	Susquehanna				North Central Reliability (West					North Central Reliability (West		Mickleton-Gloucester-	Burlington -	Burlington - Camden 230kV	Northeast Grid		double circuit 345 kV and associated	substation
	r Middlesex Swich	Aldene-Springfield Rd. Conversion	Richmond 230kV Circuit	Roseland Breakers (B0489.5-	Susquehanna Roseland <500kV	Susquehanna Roseland >=	Burlington - Camden 230kV Conversion	Orange Conversion)	(B1304.1-	Mickleton-Gloucester- Camden (B1398	Susquehanna Roseland >= 500KV	Susquehanna Roseland < 500KV	Orange Conversion)	Gloucester- Camden(B1398-	Camden Breakers (B1398.15-B1398.19)	Camden 230kV Conversion	Conversion (B1156.13-	Reliability Project (B1304.1-B1304.4)	(B1304.5- B1304.21)	substation upgrades	upgrades (B2436.21)
(B1082)	Rack (B1155)	(B1399)	(B1590)	B0489.15)	(B0489.4)	500KV (B0489)	(B1156)	(B1154)	B1304.4)	B1398.7)		(B0489.4) CWIP			CWIP	(B1156) CWIP		CWIP	CWIP	(B2436.10) CWIP	
(1,706,91	3) 4,393,883	(235,937)	234,599	(467,903)	537,530	21,836,726	(4,583,542)	(495,834)	14,851,882	5,279,191	(18,976,078)	(5,248,317)	(2,198,692)	(6,756,619)	(29,566)	8,909,571	(615,050)	(26,513,038)	(3,159,564)	391,383	61,526

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							Esti	mated Transmis	sion Enhancemer	nt Charges (Before	e True-Up) - 2014							
				Relocate the underground		Relocate the overhead portion												
Convert the				portion of North		of Linden - North	Convert the	Convert the	Convert the	Relocate Farragut	Relocate the							
Marion -	Construct a	Construct a	Construct a	Ave - Linden "T"	new Airport -	Ave "T" 138 kV	Bayway -	Bayway - Linden	Bayway - Linden	- Hudson "B" and	Hudson 2		New Bergen	New Bayway	New Bayway			
Bayonne "C" 138	new Bayway -	new North Ave -	new North Ave -	138 kV circuit to	Bayway 345	circuit to Bayway,	Linden "Z" 138	"W" 138 kV	"M" 138 kV	"C" 345 kV	generation to	New Bergen	345/138 kV	345/138 kV	345/138 kV	New Linden	New Bayonne	
kV circuit to 345	Bayonne 345	Bayonne 345	Airport 345 kV	Bayway, convert	kV circuit and	convert it to 345	kV circuit to	circuit to 345 kV	circuit to 345 kV	circuits to Marion	inject into the	345/230 kV	transformer #1	transformer #1	transformer #2	345/230 kV	345/69 kV	
kV and any	kV circuit and	kV circuit and	circuit and any	it to 345 kV, and	any	kV, and any	345 kV and any	and any	and any	345 kV and any	345 kV at Marion	transformer and	and any	and any	and any	transformer and	transformer and	
associated	any associated	any associated	associated	any associated	associated	associated	associated	associated	associated	associated	and any	any associated	associated	associated	associated	any associated	any associated	
substation	substation	substation	substation	substation	substation	substation	substation	substation	substation	substation	associated	substation	substation	substation	substation	substation	substation	
upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	BRH Project
(B2436.22)	(B2436.33)	(B2436.34)	(B2436.50)	(B2436.60)	(B2436.70)	(B2436.81)	(B2436.83)	(B2436.84)	(B2436.85)	(B2436.90)	(B2436.91)	(B2437.10)	(B2437.11)	(B2437.20)	(B2437.21)	(B2437.30)		(B0829-B0830)
CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	Abandoned

																		Page 6 of 8
	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	(AW)	(AX)	(AY)	(AZ)	(BA)	(BB)	(BC)	(BD)	(BE)	(BF)	(BG)	(BH)
		Aldene- Springfield Rd.	Upgrade Camden- Richmond	Replace Salem 500 KV			Susquehanna Roseland Breakers	Susquehanna Roseland	Susquehanna	Burlington - Camden 230kV	Mickleton- Gloucester-	North Central Reliability (West Orange	Reliability Project	Susquehanna	Susquehanna	North Central Reliability (West Orange	Mickleton- Gloucester-	Mickleton- Gloucester- Camden Breakers
		Conversion	230kV Circuit	breakers			(B0489.5-	<500kV	Roseland >=	Conversion	Camden (B1398		(B1304.1-	Roseland <	Roseland >=	Conversion)	Camden (B1398-	(B1398.15-
		(B1399)	(B1590)	(B1410-B1415)			B0489.15)	(B0489.4)	500KV (B0489)	(B1156)	B1398.7)	(B1154)	B1304.4)	500KV (B0489.4)	500KV (B0489)	(B1154)	B1398.7)	B1398.19)
		(in service)	(in service)	(in service)			(in service)	(in service)	(in service)	(in-service)	(in-service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP
Dec				10,044,499			5,857,687	6,688,165	25,435,468	118,738,446	777,714	257,670,377	23,466,022	40,538,248	567,928,477	79,292,223	117,558,986	532,375
Jan	11,807,203			10,049,504				6,688,165	25,435,468	149,993,330	3,660,176	259,279,118	23,507,525	40,538,248	575,715,722	80,963,504	119,757,438	532,375
Feb	23,960,696			10,068,406				6,688,165	95,772,665	150,257,638	4,001,062	263,162,696	23,910,707	40,549,737	515,307,469	81,758,377	126,832,624	532,375
Mar	24,811,985 42,748,437			10,071,047 10.072,425			5,857,687 5,857,687	6,688,165 40,538,248	101,137,525 436.076,190	173,088,791 265,407,883	4,149,850 9,101,427	264,862,031 272,283,209	24,048,918 24,601,710	40,571,354	525,040,418 210,066,637	85,644,300 83,337,342	133,405,725 140,204,859	532,375 532.375
Apr Mav	42,748,437			10,072,425			5,857,687	40,538,248	436,076,190	265,407,883	9,101,427	359.243.400	24,601,710		231.308.686	83,337,342	140,204,859	532,375
Jun	40,815,129	33.670.640		12,241,912			5,857,687	40,536,246	441,350,989	282.083.530	22.014.938	361.135.853	87.473.891		223,743,894	31,969	123,407,307	532,375
Jul	21,463.071	33.256.225		12,808,595			5.857.687	40,538,248	652,116,047	284,480,600	21.815.685	363,709,857	87,684,416		33,133,371	01,000	139.925.494	532.375
Aug	(31,541,835)	33,596,946		12.834.876			5.857.687	40.538.248	657,186,446	320,338,612		363,980,164	87,753,653		34.304.355		102,497,494	532.375
Sep	9,062,130	33,961,131		12,839,513			5,857,687	40,538,248	660,520,352	321,440,910	75,026,071	364,320,025	174,456,356		34,534,154		113,764,172	532,375
Oct	10,496,153	34,208,151	6,184,094	12,843,649				40,538,248	663,764,556	325,861,102	76,320,891	364,911,843	208,714,075		33,528,813		133,099,750	532,375
Nov	22,421,927	66,973,675	7,169,679					40,538,248	666,585,562	336,267,502	83,434,247	365,928,150	233,796,847		34,842,594		135,130,178	532,375
Dec	166,560,042	68,405,611	7,389,782				5,857,687	40,538,248	667,577,204	336,775,187	83,698,221	366,838,606	274,199,972		34,481,067		160,260,925	532,375
Total	389,693,077	304,072,379	20,743,555	157,844,869			76,149,931	391,596,891	5,547,659,236	3,334,962,563	466,799,674	4,227,325,329	1,300,914,393	162,197,587	3,053,935,655	411,027,715	1,698,667,016	6,920,875
Average 13 Month Balance Average 13 Month in service 13 Month Average CWIP		23,390,183 4.45	1,595,658 2.81	12,141,913 10.02			5,857,687 13.00	30,122,838 9.66	426,743,018 8.31	256,535,582 9.90	35,907,667 5.58	325,178,871 11.52	100,070,338 4.74	13.00	88.57	13.00	10.60	13.00
to Appendix A, line 45														12,476,737	234,918,127	31,617,517	130,666,694	532,375

						Actual	Transmission Enh	ancement Charges	- 2014									
				Relocate the underground		Relocate the overhead portion												
Convert the				portion of North	Construct a	of Linden - North	Convert the	Convert the	Convert the	Relocate Farragut	Relocate the							
Marion -	Construct a	Construct a				Ave "T" 138 kV			Bayway - Linden	- Hudson "B" and	Hudson 2		New Bergen	New Bayway	New Bayway			
						circuit to Bayway,			"M" 138 kV	"C" 345 kV	generation to	New Bergen	345/138 kV	345/138 kV	345/138 kV	New Linden	New Bayonne	
kV circuit to 345	Bayonne 345	Bayonne 345	Airport 345 kV	Bayway, convert	kV circuit and	convert it to 345	kV circuit to	circuit to 345 kV	circuit to 345 kV	circuits to Marion	inject into the	345/230 kV	transformer #1	transformer #1	transformer #2	345/230 kV	345/69 kV	
kV and any	kV circuit and	kV circuit and	circuit and any	it to 345 kV, and	any	kV, and any	345 kV and any	and any	and any	345 kV and any	345 kV at Marion	transformer and	and any	and any	and any	transformer and	transformer and	
associated	any associated	any associated	associated	any associated	associated	associated	associated	associated	associated	associated	and any	any associated	associated	associated	associated	any associated	any associated	
substation	substation	substation	substation	substation	substation	substation	substation	substation	substation	substation	associated	substation	substation	substation	substation	substation	substation	
upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	BRH Project
(B2436.22)	(B2436.33)	(B2436.34)	(B2436.50)	(B2436.60)	(B2436.70)	(B2436.81)	(B2436.83)	(B2436.84)	(B2436.85)	(B2436.90)	(B2436.91)	(B2437.10)	(B2437.11)	(B2437.20)	(B2437.21)	(B2437.30)		(B0829-B0830)
CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	Abandoned
58 653	74 197	58 912	41 001	21 259	56 093	24 145	24 145	24 114	24 114	63.898	48 434	220 160	223 171	4 946	4 952	13 854	5 677	

						Reconc	iliation by Project	(without interest)										
				Relocate the		Relocate the												
				underground		overhead portion												
Convert the				portion of North	Construct a	of Linden - North	Convert the	Convert the	Convert the	Relocate Farragut	Relocate the							
Marion -	Construct a	Construct a	Construct a	Ave - Linden "T*	new Airport -	Ave "T" 138 kV	Bayway -	Bayway - Linden		- Hudson "B" and	Hudson 2		New Bergen	New Bayway	New Bayway			
Bayonne "C" 138									"M" 138 kV	"C" 345 kV	generation to	New Bergen	345/138 kV	345/138 kV	345/138 kV	New Linden	New Bayonne	
										circuits to Marion		345/230 kV	transformer #1	transformer #1	transformer #2	345/230 kV	345/69 kV	
				it to 345 kV, and		kV, and any	345 kV and any		and any			transformer and	and any	and any	and any	transformer and		
		any associated		any associated		associated	associated	associated	associated	associated	and any	any associated	associated	associated	associated		any associated	
substation	substation	substation	substation	substation	substation	substation	substation	substation	substation	substation	associated	substation	substation	substation	substation	substation	substation	
upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	BRH Project
(B2436.22)	(B2436.33)	(B2436.34)	(B2436.50)	(B2436.60)	(B2436.70)	(B2436.81)	(B2436.83)	(B2436.84)	(B2436.85)	(B2436.90)	(B2436.91)	(B2437.10)	(B2437.11)	(B2437.20)	(B2437.21)	(B2437.30)		(B0829-B0830)
CWIP	CWIP	CWIP	CWIP	CWIP	CWIP	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	(CWIP)	Abandoned
58,653	74,197	58,912	41,991	21,259	56,093	24,145	24,145	24,114	24,114	63,898	48,434	220,160	223,171	4,946	4,952	13,854	5,677	-

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																					Page 8 of 8		
(BI)	(BJ)	(BK)	(BL)	(BM)	(BN)	(BO)	(BP)	(BQ)	(BR)	(BS)	(BT)	(BU)	(BV)	(BW)	(BX)	(BY)	(BZ)	(CA)	(CB)	(CC)	(CD)	(CE)	(CF)
Burlington - Camden 230kV	Burlington - Camden 230kV Conversion	Northeast Grid Reliability Project	Northeast Grid Reliability	Convert the Bergen - Marion 138 kV path to double circuit 345 kV and associated substation	Convert the Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation	Convert the Marion - Bayonne "C" 138 kV circuit to 345 kV and any associated substation	any associated substation	any associated substation	and any associated substation	Relocate the underground portion of North Ave - Linden "T* 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation	new Airport - Bayway 345 kV circuit and any associated substation	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation	Convert the Bayway - Linden "Z" 138 kV circuit to 345 kV and any associated substation	Convert the Bayway - Linden "W" 138 kV circuit to 345 kV and any associated substation	to 345 kV and any associated substation	and "C" 345 kV circuits to Marion 345 kV and any associated substation	Relocate the Hudson 2 generation to inject into the 345 kV at Marion and any associated	New Bergen 345/230 kV transformer and any associated substation	New Bergen 345/138 kV transformer #1 and any associated substation	345/138 kV transformer #1 and any associated substation	New Bayway 345/138 kV transformer #2 and any associated substation	New Linden 345/230 kV transformer and any associated substation	New Bayonne 345/69 kV transformer an any associate substation
Conversion	(B1156.13- B1156.20)	(B1304.1-	Project (B1304.5-	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades (B2436.84)	upgrades (B2436.85)	upgrades (B2436.90)	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades	upgrades
(B1156) CWIP	B1156.20) CWIP	B1304.4) CWIP	B1304.21) CWIP	(B2436.10) CWIP	(B2436.21) CWIP	(B2436.22) CWIP	(B2436.33) CWIP	(B2436.34) CWIP	(B2436.50) CWIP	(B2436.60) CWIP	(B2436.70) CWIP	(B2436.81) CWIP	(B2436.83) CWIP	(B2436.64) CWIP	(B2436.65) CWIP	(B2436.90) CWIP	(B2436.91) CWIP	(B2437.10) CWIP	(B2437.11) CWIP	(B2437.20) CWIP	(B2437.21) CWIP	(B2437.30) CWIP	(B2437.33) CWIP
155,344,760 131,423,656 137,912,456 120,483,220 36,205,058 41,398,771 41,844,000 43,010,652 11,168,755 10,522,793 11,249,277 130,293 740,693,691	8,854,018 8,854,018 8,854,018 7,968,616 3,541,612 3,541,612 3,541,612 3,541,612 3,541,612	184,611,449 199,230,848 223,738,801 246,887,777 246,887,777 296,086,825 296,086,825 217,250,054 232,108,357 261,792,824 219,582,570 233,791,518 233,459,197 211,553,988 3,032,657,732	18,052,410 20,960,485 21,992,051 24,773,969 26,905,002 29,060,377 37,167,052 39,301,437 41,457,555 32,049,309 28,918,201 33,293,621 39,033,621	400,643 532,812 3,748,928 4,309,320 6,452,458 7,809,083 8,544,018 9,496,612 41,293,612	203,098 230,685 363,841 618,226 878,256 878,256 878,256 91,196,977 1,410,879 1,589,541 6,491,503	186,472 212,592 338,846 591,295 834,654 1,143,522 1,349,955 1,531,032 6,188,368	299,716 332,083 514,860 594,794 922,756 1,412,614 1,637,157 2,114,342 7,828,323	266,311 296,531 459,333 490,524 830,723 1,102,011 1,293,780 1,476,460 6,215,674	415,709 428,222 363,690 392,048 567,094 674,863 749,831 838,906 4,430,362	166,846 174,769 210,390 218,127 290,446 351,521 396,998 433,918 2,243,016	264,583 280,869 417,814 451,469 886,535 1,065,334 1,181,675 1,370,003 5,918,281	107,989 119,474 162,996 175,312 379,795 533,263 597,317 2,547,532	107,989 119,474 162,996 175,312 379,795 533,263 597,317 2,547,532	119,434 133,397 172,972 184,862 384,172 460,205 519,901 569,297 2,544,241	460,205 519,901 569,297	259,221 294,639 414,710 667,868 899,877 1,212,968 1,410,819 1,581,597 6,741,697	132,528 151,878 255,038 501,251 690,680 958,114 1,133,783 1,266,903 5,110,174	65,167 103,942 2,945,420 3,153,167 3,702,075 4,101,497 4,357,970 4,799,334 23,228,573	65,167 103,942 2,945,420 3,153,167 3,702,548 4,121,168 4,121,168 4,452,687 5,002,105	27,884 29,713 38,254 40,479 69,080 88,622 104,269 123,509 521,810	27,884 29,713 38,254 40,479 69,080 88,554 104,438 124,051 522,453	84,113 88,106 105,583 110,238 189,000 238,535 308,677 337,481 1,461,734	30,28 33,02 45,99 49,38 80,62 104,94 121,33 133,44 599,00
13.00	13.00	14.34	11.72	4.35	4.08	4.04	3.70	4.21	5.28	5.17	4.32	4.26	4.26	4.47	4.47	4.26	3.97	4.84	4.71	4.22	4.21	4.33	4.4

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201-

1	New Plant Carrying Cha	arge			Page 1 of 16
2	Fixed Charge Rate (FC if not a CIAC	. ,			
3	A	Formula Line 152 159	Net Plant Carrying Charge without Depreciatio Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic	12.32% 13.02%	
4 5	č	159	Line B less Line A	0.70%	
6	FCR if a CIAC				
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
			The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent y	2 and 2	
8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effect	Reliability Project is 11.93%,	
9			For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandone		

13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10		Details		Bra	inchburg (B0130)		K	ttatinny (B0134)		Fe	sex Aldene (B0145	a	New Free	edom Trans.(B041	11)
10	"Yes" if a project under PJM OATT Schedule 12, otherwise	Dotailo			inoniburg (Boroo)			(ddinify (20104)				,			,
11	"No"	Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
12	Useful life of the project "Yes" if the customer has paid a	Life		42			42			42			42		
	lumpsum payment in the amount														
13	of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROB	Increased ROF (Basis	Points)	0			0			0			0		
	From line 3 above if "No" on line 13 and From line 7 above if "Yes"		,							-					
15	on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
16	Line 14 plus (line 5 times line 15)/100	FCR for This Project		12.32%			12.32%			12.32%			12.32%		
	Project subaccount of Plant in Service Account 101 or 106 if not														
17	yet classified - End of year	Investment		20,680,597			8,069,022			86,565,629			22,188,863		
		Annual Depreciation of Amort Exp	r												
18	Line 17 divided by line 12 Months in service for depreciation	Amon Exp		492,395			192,120			2,061,086			528,306		
19	expense from Attachment 6			13.00			13.00			13.00			13.00		
20	Year placed in Service (0 if CWIP	9		2006			2007			2007			2007		
					Depreciation or			Depreciation or			Depreciation or			Depreciation or	
21 22		W 11.68 % ROE	Invest Yr 2006	Ending 20,680,597	Amortization 492.395	Revenue 4.652.471	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22		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	22,188,863	484,281	4,947,757
25		W Increased 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	22,188,863	484,281	4,947,757
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	21,704,582 21,704,582	528,306 528,306	4,894,366 4,894,366
27		W 11.68 % ROE	2008	19,203,412	492,395	4,434,372	7,796.853	192,120	1,828,696	83.645.756	2,061,086	19.618.517	21,704,382	528,306	4,973,254
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	21,176,276	528,306	4,973,254
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	20,647,970	528,306	4,504,919
31		W Increased 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	20,647,970	528,306	4,504,919
32		W 11.68 % ROE	2011	18,218,621	492,395	3,746,858	7,412,613	192,120	1,516,263	79,523,584	2,061,086	16,266,692	20,119,663	528,306	4,122,360
33		W Increased ROE W 11.68 % ROE	2011 2012	18,218,621 17,726,226	492,395 492.395	3,746,858	7,412,613 7,220,494	192,120 192,120	1,516,263 1,276,451	79,523,584 77,462,497	2,061,086 2,061,086	16,266,692 13,693,952	20,119,663 19,591,357	528,306 528,306	4,122,360 3,470,422
34		W Increased ROE	2012	17,726,226	492,395	3,154,416 3,154,416	7,220,494	192,120	1,276,451	77,462,497	2,061,086	13,693,952	19,591,357	528,306 528,306	3,470,422
35		W 11.68 % ROE	2012	17,233.831	492,395	2.886.756	7,028,374	192,120	1,168,598	75.401.411	2,061,086	12,536,886	19.063.051	528,300	3,470,422
30		W Increased ROE	2013	17,233,831	492,395	2,886,756	7.028.374	192,120	1,168,598	75,401,411	2,061,086	12,536,886	19.063.051	528,306	3,176,807
38		W 11.68 % ROE	2014	16,741,436	492,395	2,555,172	6,836,255	192,120	1,034,441	73,340,324	2,061,086	11,097,629	18,534,745	528,306	2,812,043
39		W Increased ROE	2014	16,741,436	492,395	2,555,172	6,836,255	192,120	1,034,441	73,340,324	2,061,086	11,097,629	18,534,745	528,306	2,812,043

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201-

1	New Plant Car	rying Charge			Page 2 of 16
2	Fixed Charge if not a CIAC				
		Formula Line			
3	A	152	Net Plant Carrying Charge without Depreciatio	12.32%	
4	B	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic	13.02%	
5	C		Line B less Line A	0.70%	
6	FCR if a CIAC				
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxi	2.52%	
			The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years.		
8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.		
9			For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 kb the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.		

10		Details		No	w Freedom Loop (B	0498)	Motuch	en Transformer (B0	161)	Branchburg	-Flagtown-Somer	ville (B0169)
10	"Yes" if a project under PJM	Details			W Treedon Loop (D	0430)	Wetder		101)	Dranciburg	-ragiown-oomer	ville (Boros)
11	OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes		
12	Useful life of the project	Life	(100 01 10)	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 From line 3 above if "No" on line 13 and From line 7 above if "Yes"	Increased ROE (Basis	Points)	0			0			0		
15	on line 13 Line 14 plus (line 5 times line	11.68% ROE		12.32%			12.32%			12.32%		
16	15)/100	FCR for This Project		12.32%			12.32%			12.32%		
	Project subaccount of Plant in Service Account 101 or 106 if not											
17	yet classified - End of year	Investment		27,005,248			25,799,055			15,731,554		
		Annual Depreciation or										
18	Line 17 divided by line 12 Months in service for depreciation	Amort Exp		642,982			614,263			374,561		
19	expense from Attachment 6			13.00			13.00			13.00		
20	Year placed in Service (0 if CWIP			2008			2009			2009		
					Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22		W 11.68 % ROE W Increased ROE	2006 2006									
23 24		W 11.68 % ROE	2008									
24		W Increased ROE	2007									
26		W 11.68 % ROE	2008	24,921,237	88,646	837,584						
27		W Increased ROE	2008	24,921,237	88,646	837,584						
28		W 11.68 % ROE	2009	26,916,602	642,982	6,292,837	19,700,217	288,478	2,831,673	15,773,880	234,561	2,302,423
29		W Increased ROE W 11.68 % ROF	2009 2010	26,916,602 26,273,620	642,982 642,982	6,292,837 5,703.044	19,700,217 25,488,527	288,478 613.738	2,831,673 5.522,598	15,773,880 15,539,319	234,561 375,568	2,302,423 3.368.301
30 31		W Increased ROE	2010	26,273,620	642,982	5,703,044	25,488,527	613,738	5,522,598	15,539,319	375,568	3,368,301
32		W 11.68 % ROE	2010	25.630.832	642,987	5.221.521	24.896.838	614,263	5.061.682	15,121,425	374,561	3.075.759
33		W Increased ROE	2011	25,630,832	642,987	5,221,521	24,896,838	614,263	5,061,682	15,121,425	374,561	3,075,759
34		W 11.68 % ROE	2012	24,987,652	642,982	4,395,482	24,282,576	614,263	4,260,879	14,746,864	374,561	2,589,159
35		W Increased ROE	2012	24,987,652	642,982	4,395,482	24,282,576	614,263	4,260,879	14,746,864	374,561	2,589,159
36		W 11.68 % ROE	2013	24,344,669	642,982	4,025,278	23,668,312	614,263	3,902,590	14,372,303	374,561	2,371,359
37		W Increased ROE	2013	24,344,669	642,982	4,025,278	23,668,312	614,263	3,902,590	14,372,303	374,561	2,371,359
38		W 11.68 % ROE	2014	23,701,687	642,982	3,563,358	23,054,049	614,263	3,454,841	13,997,743	374,561	2,099,276
39		W Increased ROE	2014	23,701,687	642,982	3,563,358	23,054,049	614,263	3,454,841	13,997,743	374,561	2,099,276

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201/

1	New Plant Carrying Charge			Page 3 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
2	Formula Line A 152	Net Plant Carrying Charge without Depreciatio	12.32%	
4	B 159		13.02%	
5	c ····	Line B less Line A	0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
		The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years.		
8		Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012		
9		For abondone a 20 outspool transmission role and a submission of the source of the sou		

															
10		Details		Flagtown-Som	erville-Bridgewa	ter (B0170)	Roseland	Transformers (B0)274)	Wave 1	Frap Branchburg (B0172.2)	Reconducto	Hudson - South Wate	rfront (B0813)
	"Yes" if a project under PJM OATT Schedule 12, otherwise														
11		Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
12	Useful life of the project "Yes" if the customer has paid a	Life		42			42			42			42		
	lumpsum payment in the amount														
	of the investment on line 29, Otherwise "No"	CIAC													
13	Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE From line 3 above if "No" on line	Increased ROE (Basis	Points)	0			0			0			0		
	13 and From line 7 above if "Yes"														
15	on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
40	Line 14 plus (line 5 times line 15)/100	FCR for This Project		12.32%			12.32%			12.32%			12.32%		
10	Project subaccount of Plant in	FOR IOF THIS FIGURE		12.3276			12.3270			12.3276			12.32%		
	Service Account 101 or 106 if not														
17		Investment		6,961,495			21,073,706			27,988			9,158,918		
		Annual Depreciation or Amort Exp													
18	Line 17 divided by line 12 Months in service for depreciation			165,750			501,755			666			218,069		
19	expense from Attachment 6			13.00			13.00			13.00			13.00		
20	Year placed in Service (0 if CWIP			2008			2009			2008			2010		
					Depreciation or			Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr		Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22		W 11.68 % ROE	2006												
23		W Increased ROE W 11.68 % ROE	2006 2007												
24 25		W Increased ROE	2007												
26		W 11.68 % ROE	2008	6,961,495	25,372	239,734				36,369	577	5,114			
27		W Increased ROE	2008 2009	6,961,495	25,372	239,734	04 000 450	000.047	0.004.000	36,369	577	5,114 8,379			
28 29		W 11.68 % ROE W Increased ROE	2009	6,936,122 6,936,122	165,750 165,750	1,621,657 1.621.657	21,092,458 21,092,458	268,347 268.347	2,634,066 2,634,066	35,792 35,792	866 866	8,379 8.379			
30		W 11.68 % ROE	2003	6,770,372	165,750	1,469,662	20,797,967	501,579	4,507,079	27,122	666	5,890	8,806,222	18,700	169,959
31		W Increased ROE	2010	6,770,372	165,750	1,469,662	20,797,967	501,579	4,507,079	27,122	666	5,890	8,806,222	18,700	169,959
32 33		W 11.68 % ROE W Increased ROE	2011 2011	6,604,623 6,604,623	165,750 165,750	1,345,559 1,345,559	20,302,520 20,302,520	501,725 501,725	4,128,443 4,128,443	25,878 25,878	666 666	5,289 5,289	9,140,218 9,140,218	218,069 218.069	1,850,822 1,850,822
33 34		W 11.68 % ROE	2011	6,438,873	165,750	1,345,559	19.802.055	501,725	3,475,512	25,878	666	5,269	9,140,218	218,069	1,650,822
35		W Increased ROE	2012	6,438,873	165,750	1,132,702	19,802,055	501,755	3,475,512	25,212	666	4,453	8,922,149	218,069	1,557,946
36		W 11.68 % ROE	2013	6,273,123	165,750	1,037,298	19,300,300	501,755	3,183,218	24,546	666	4,077	8,704,079	218,069	1,427,360
37 38		W Increased ROE W 11.68 % ROE	2013 2014	6,273,123 6,107,373	165,750 165,750	1,037,298 918,263	19,300,300 18,798,545	501,755 501,755	3,183,218 2,817,996	24,546 23.880	666 666	4,077 3.609	8,704,079 8,486,010	218,069 218,069	1,427,360 1,263,663
38		W Increased ROE	2014	6,107,373	165,750	918,263	18,798,545	501,755	2,817,996	23,880	666	3,609	8,486,010	218,069	1,263,663

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 2014

1	New Plant Carrying Charge			Page 4 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
2	Formula Line A 152	Net Plant Carrying Charge without Depreciatio	12.32%	
3	B 159	Net Plant Carrying Charge without Depreciatio	13.02%	
	C 138	Line B less Line A	0.70%	
5	C	LINE D 1822 LINE A	0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
		The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years.		
8		Per FERC Order dated becember 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Proj. which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2		
9		For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one	17 is the	

10		Details		Reconductor So	outh Mahwah J-3410 C	ircuit (B1017)	Reconductor So	uth Mahwah K-3411 Ci	ircuit (B1018)	Branchburg	400 MVAR Capacitor	(B0290)	Saddle Brook	- Athenia Upgrade C	able (B0472)
	"Yes" if a project under PJM OATT Schedule 12. otherwise														
11		Schedule 12	(Yes or No)	Yes			Yes			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 of the investment on line 29.														
13		CIAC	(Yes or No)	No			No			No			No		
10		0.110	(100 01 100)										140		
14	Input the allowed increase in ROE From line 3 above if "No" on line	Increased ROE (Basis	Points)	0			0			0			0		
	13 and From line 7 above if "Yes"														
15	on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
1	Line 14 plus (line 5 times line 15)/100	FCR for This Project		12.32%			12.32%			12.32%			12.32%		
16	Project subaccount of Plant in	FCR for This Project		12.32%			12.32%			12.32%			12.32%		
	Service Account 101 or 106 if not														
17	yet classified - End of year	Investment		20,626,991			21,170,273			80,435,315			14,404,842		
		Annual Depreciation or	r												
18	Line 17 divided by line 12	Amort Exp		491,119			504.054			1.915.127			342.972		
10	Months in service for depreciation			451,115			304,034			1,813,127			342,012		
19	expense from Attachment 6			13.00			13.00			13.00			13.00		
20	Year placed in Service (0 if CWIP			2011			2011			2012			2012		
20	Total placed in certitie (e il ettili			2011			2011						2012		
					Depreciation or	_		Depreciation or			Depreciation or	_		Depreciation or	_
21		W 11.68 % ROE	Invest Yr 2006	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22 23		W Increased ROE	2006												
23		W 11.68 % ROE	2000												
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 W Increased ROE	2010												
31		W Increased ROE W 11.68 % ROF	2010 2011	20.623.951	300.198	2.435.793	20.511.158	37.566	284,735						
32 33		W Increased ROE	2011	20,623,951	300,198	2,435,793	20,511,158	37,566	284,735						
33		W 11.68 % ROF	2012	20,023,931	491.119	3,543,678	21,132,707	504,054	3,677,641	79.937.194	1.240.233	9.062.770	14,401,477	210,412	1.537.549
35		W Increased ROE	2012	20,326,793	491,119	3.543.678	21,132,707	504,054	3.677.641	79,937,194	1.240.233	9.062.770	14,401,477	210,412	1,537,549
36		W 11.68 % ROE	2013	19,835,674	491,119	3,246,963	20,628,652	504,054	3,370,070	79,195,082	1,915,127	12,917,996	14,194,429	342,972	2,315,058
37		W Increased ROE	2013	19,835,674	491,119	3,246,963	20,628,652	504,054	3,370,070	79,195,082	1,915,127	12,917,996	14,194,429	342,972	2,315,058
38		W 11.68 % ROE	2014	19,344,555	491,119	2,874,636	20,124,598	504,054	2,983,683	77,279,955	1,915,127	11,437,086	13,851,457	342,972	2,049,664
39		W Increased ROE	2014	19,344,555	491,119	2,874,636	20,124,598	504,054	2,983,683	77,279,955	1,915,127	11,437,086	13,851,457	342,972	2,049,664

Public Service Electric and Gas Company ATTACHMENT H-IOA Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201-

1	New Plant Carrying Charge			Page 5 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
	Formula Line			
3	A 152	Net Plant Carrying Charge without Depreciatio	12.32%	
4	B 159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic	13.02%	
5	C	Line B less Line A	0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
		The FCR resulting from Formula in a given year is used for that year only.		
8		Therefore actual revenues collected in a year do not change based on cost data for subsequent y Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Gri which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effec	I Reliability Project is 11.93%,	
9		For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmissio		

13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10		Details		Branchburg-Somm	nerville-Flagtown Reco B0665)	nductor (B0664 &	Somerville-B	ridgewater Reconduc	tor (B0668)	New Essex-Kearny 138	kV circuit and Kearn (B0814)	y 138 kV bus tie	Salem 500	kV breakers (B141	0-B1415)
10	"Yes" if a project under PJM	Dotano			50000		oonervine b	nage water reconduce			(00014)		Culture Coo	RT Dicalicity (D141	0 21410)
11	OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			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														
	of the investment on line 29,														
13	Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROB	Increased ROE (Basis	Points)	0			0			0			0		
	From line 3 above if "No" on line 13 and From line 7 above if "Yes"														
15		11.68% ROE		12.32%			12.32%			12.32%			12.32%		
	Line 14 plus (line 5 times line														
16	15)/100 Project subaccount of Plant in	FCR for This Project		12.32%			12.32%			12.32%			12.32%		
	Service Account 101 or 106 if not														
17	yet classified - End of year	Investment		18,664,931			6,390,365			45,954,211			15,756,660		
		Annual Depreciation or	1												
18	Line 17 divided by line 12 Months in service for depreciation	Amort Exp		444,403			152,152			1,094,148			375,159		
19				13.00			13.00			13.00			10.02		
20	Year placed in Service (0 if CWIP	,		2012			2012			2012			2011		
20	real placed in dervice (on own			2012			2012						2011		
21			Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue
22		W 11.68 % ROE	2006	Linding		Revenue	Linding		Revenue	Litting		Revenue	Litting		Revenue
23		W Increased ROE	2006												
24		W 11.68 % ROE	2007												
25		W Increased ROE	2007												
26		W 11.68 % ROE	2008 2008												
27		W Increased ROE W 11.68 % ROE	2008												
28			2009												
29		W Increased ROE W 11.68 % ROE	2009												
30															
31		W Increased ROE W 11.68 % ROE	2010										0.040.050	0.527	72.000
32		W 11.68 % ROE W Increased ROE	2011 2011	I									2,640,253 2,640,253	9,537 9,537	73,000
33		W Increased ROE W 11.68 % ROE	2011	10 000 557	240.242	0.000.000	4 404 042	57.050	400 754	22,000,000	100.000	000.057			73,000
34		W 11.68 % ROE W Increased ROE	2012	19,820,557 19,820,557	318,342 318.342	2,326,229 2,326,229	4,404,012 4,404.012	57,853 57,853	422,751 422,751	22,800,866 22,800,866	123,008 123.008	898,857 898,857	7,275,941 7,275,941	108,279 108,279	790,336 790,336
35			2012 2013												
36		W 11.68 % ROE		18,294,505	443,163	2,984,887	6,291,725	151,180	1,025,313	45,385,800	1,083,543	7,389,162	9,926,683	192,972	1,305,797
37		W Increased ROE	2013	18,294,505	443,163	2,984,887	6,291,725	151,180	1,025,313	45,385,800	1,083,543	7,389,162	9,926,683	192,972	1,305,797
38		W 11.68 % ROE W Increased ROE	2014 2014	17,903,425 17,903,425	444,403 444,403	2,650,353 2,650,353	6,181,332 6,181,332	152,152 152,152	913,777 913,777	44,747,660 44,747,660	1,094,148 1,094,148	6,607,679 6,607,679	15,445,872 15,445,872	289,093 289.093	1,755,636 1,755,636
39		w increased ROE	2014	17,903,425	444,403	2,050,353	0,161,332	152,152	913,777	44,747,660	1,094,148	0,007,679	15,445,872	269,093	1,755,636

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201-

1	New Plant Carrying Charge			Page 6 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
	Formula Line			
3	A 152	Net Plant Carrying Charge without Depreciatio	12.32%	
4	B 159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic	13.02%	
5	С	Line B less Line A	0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
		The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years.		
8		Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Relia which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective Ja		
9		For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Proje	ects, Line 17 is the	
		13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in yes	ar plus one.	

10		Details		230kV Lawrence S	Switching Station Up	grade (B1228)	Ridge Ro	ad 69kV Breaker Stati	on (B1255)	Bergen Sul	ostation Transformer	(B1082)	Branchburg	-Middlesex Swich Ra	ack (B1155)
	"Yes" if a project under PJM OATT Schedule 12, otherwise					<u>.</u>						<u> </u>			
11		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 of the investment on line 29.	Life		42			42			42			42		
13		CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes"	Increased ROE (Basis I	Points)	d			0			c			0		
15	on line 13 Line 14 plus (line 5 times line	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
16		FCR for This Project		12.32%			12.32%			12.32%			12.32%		
	Service Account 101 or 106 if not														
17		Investment		22,040,646			-			-			60,476,081		
		Annual Depreciation or Amort Exp													
18	Line 17 divided by line 12 Months in service for depreciation	Amont Exp		524,777			-						1,439,907		
19	expense from Attachment 6			13.00									13.00		
20	Year placed in Service (0 if CWIP)			2013									2013		
					Depreciation or			Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22		W 11.68 % ROE	2006												
23		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		W Increased ROE	2010												
32		W 11.68 % ROE	2011												
33		W Increased ROE	2011							1			1		
34		W 11.68 % ROE	2012							1			1		
35		W Increased ROE	2012							1			I		
36		W 11.68 % ROE	2013	22,127,065	248,542	1,698,840	-	-	-	-	-	-	20,876,286	101,812	695,908
37		W Increased ROE	2013	22,127,065	248,542	1,698,840	-	-	-	-	-	-	20,876,286	101,812	695,908
38		W 11.68 % ROE	2014	21,792,104	524,777	3,209,866	-	-	-	-	-	-	60,374,269	1,439,907	8,878,852
39		W Increased ROE	2014	21,792,104	524,777	3,209,866	-		-	-	-	-	60,374,269	1,439,907	8,878,852

1 New Plant Carrying Charge Page 1 2 Fixed Charge Rate (FCR) if if not a CAC Formula Link 3 A 152 B 4 152 B Net Plant Carrying Charge without Depreciatio Net Plant Carrying Charge without Depreciatio B 12.32% 13.02% 6 FCR if a CIAC 7 D 153 B Net Plant Carrying Charge without Depreciation Network						
if not a CIÁC Formula Line 3 A 152 4 B 159 5 C 13,02% 6 FCR if a CIAC 12,32% 7 D 153 7 D 153 8 Ver Plant Carrying Charge without Depreciation, Return, nor Income Taxu 2,52% 8 The FCR resulting from Formula in a given year is used for that year only. The FCR resulting from Formula in a given year is used for that year only. The FCR resulting from Formula in a given year is used for that year only. The FCR or dated December 30, 2011 in Dock No. ER12-296, the ROE for the Northmast Cid Reliability Project is 11 93%, with Includes 25 Stabis-point transmission ROE by FFCR to Locame VFRCE	1	New Plant Carrying Ch	narge			Page 7 of 1
3 A 152 Net Plant Carrying Charge without Depreciatio 12.32% 4 B S Net Plant Carrying Charge without Depreciatio 12.32% 5 C Net Plant Carrying Charge without Depreciatio 13.02% 6 FCR if a CLAC 17 7 D 153 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxu 2.52% 8 The FCR resulting from Formula in a given year is used for that year only. Per FERC Order dated December 30 Uli In Dock No. ER12-296, the ROE for the Northwast Cid Reliability Project is 11 93%, within Induces a 25 basis point In amsision ROE with PERC to Iscome Textury 1, 2012.	2		CR) if			
3 A 152 Net Plant Carrying Charge without Depreciatio 12.32% 4 B S Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic 13.02% 5 C Line B less Line A 0.70% 6 FCR: if a CLAC 5 7 D 153 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxi 2.52% 8 The FCR resulting from Formula in a given year is used for that year only. The FCR cresulting from Formula in a given year is used for that year only. The FCR cresulting from Formula in a given year's used for that year only. The FCR Cret ated December 30 guil in Dock No. ER12-2%, the ROE for the Northwast Cid Reliability Project is 11.93%, with Includes a 25 basis point transmission RDE addre a subtrototie PERCe U bacemer 4000 yFERC to bacemer			Formula Lin	6		
4 B 15 Net Plant Carrying Chargie per 100 Basis Point in ROE without Depreciatic 13.02% 0.70% 6 FCR If a CLAC 13.02% 7 D 153 Net Plant Carrying Charge without Depreciation, Return, nor Income Tax 2.52% 8 The FCR resulting from Formula in a glown year is used for that year only. The FCR resulting from Formula in a glown year is used for that year only. Per FERC Order dated December 30, 2011 in Dock No. ER12:29%, the ROE for the Northwest Cid Reliability Project is 1193%, within Indués a 25 basis point Transmission ROE with FERC be come effective January 1, 2012.	3	А			12.32%	
5 C Line B less Line A 0.70% 6 FCR: If a CIAC 0.70% 7 D 153 Net Plant Carrying Charge without Depreciation, Return, nor Income Tax 2.52% 8 The FCR resulting from Formula in a given year's used for that year only. Therefore actual revenues collected in a year on onchange based on cost data for subsequent years. Per FERC Order ated December 30, 2011 in Dock to ER12-2%, the ROE for the Northeast Cid Reliability Project is 11.93%, which includes a 25 bases joint transmission ROE dater saudhorized precipies (STL) 2012.	4	В				
7 D 153 Net Plant Carrying Charge without Depreciation, Return, nor Income Tax 2.52% 8 The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change tased on cost data for subsequent years. Per FERC Order actual December 30, 2011 in Dock No. ER12-29%, the ROE for the NorthwasE Grid Relability Project is 11.93%, which Includes a 25 basis point transmission ROE actor actual revenues collected in a year do not change tased on cost data for subsequent years.	5	c				
The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years. Per FERC Order atlated December 30, 2011 in Docket No. ER12.2%, the ROE for the Northwast Grid Reliability Project is 11,93%, which includes a 25 Bases joint transmission ROE addre as authorized by FERC to become effective January 1, 2012.	6	FCR if a CIAC				
Therefore actual revenues collected in a year do not change based on cost data for subsequent years. 8 Per FERC Order dated December 30, 2011 in Docket No. ER12.296, the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis point transmission ROE adder as authorized by FERC to become effective January 1, 2012.	7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxi	2.52%	
Therefore actual revenues collected in your do not change based on cost data for subsequent years. 8 Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Cell Reliability Project is 11.93%, which includes a 25 basis point transmission ROE adder as authorized by FERC to become effective January 1, 2012.				The FCR resulting from Formula in a given year is used for that year only.		
8 Per FERC Order dated Decembers 30, 2011 in Docket No. ER12:296, the ROE for the Northwest Grid Reliability Pojeci Is 11 395, which includes a 25 basis point transmission ROE addres as authorized by FERC to become effective January 1, 2012.					ars.	
	8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid	Reliability Project is 11.93%,	
	0					

13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

10		Details		Aldene-Sprin	ngfield Rd. Convers	ion (B1399)	Upgrade Camo	den-Richmond 2 (B1590)	30kV Circuit	Susquebanna Ro	seland Breakers (b0489	3.5-B0489.15)	Susqueha	nna Roseland < 500	KV (B0489.4)
10	"Yes" if a project under PJM	Dotailo		Autorio oprii		1011 (101000)		(21000)			Seland Dicakers (5040		Cubquena		
11	OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
12	Useful life of the project "Yes" if the customer has paid a	Life	(42			42			42			42		
	lumpsum payment in the amount														
13	of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
				NO											
14	Input the allowed increase in ROE From line 3 above if "No" on line	Increased ROE (Basis	Points)	C			0			125			125		
15	13 and From line 7 above if "Yes" on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
	Line 14 plus (line 5 times line														
16	15)/100 Project subaccount of Plant in	FCR for This Project		12.32%			12.32%			13.20%			13.20%		
	Service Account 101 or 106 if not														
17	yet classified - End of year	Investment		68,405,611			7,389,782			5,857,687			40,538,248		
		Annual Depreciation or Amort Exp	1												
	Line 17 divided by line 12 Months in service for depreciation			1,628,705			175,947			139,469			965,196		
19	expense from Attachment 6			4.45			2.81			13.00			9.66		
20	Year placed in Service (0 if CWIP			2014	1		2014			2010			2011		
					Depreciation or						Depreciation or			Depreciation or	
21 22		W 11.68 % ROE	Invest Yr 2006	Ending	Amortization	Revenue				Ending	Amortization	Revenue	Ending	Amortization	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 W 11.68 % ROF	2008 2009												
28 29		W 11.68 % ROE W Increased ROE	2009												
30		W 11.68 % ROE	2009							2.662.585	7.802	70.915			
30		W Increased ROE	2010							2,662,585	7,802	70,915			
32		W 11.68 % ROE	2010							5.849.885	116.061	966,188	7.844.331	111.778	905.525
33		W Increased ROE	2011							5,849,885	116,061	1,014,845	7,844,331	111,778	952,449
34		W 11.68 % ROE	2012							5,733,823	139,469	1,000,541	7,628,074	184,491	1,331,330
35		W Increased ROE	2012							5,733,823	139,469	1,051,531	7,628,074	184,491	1,399,243
36		W 11.68 % ROE	2013							5,594,354	139,469	916,713	6,391,895	159,242	1,047,292
37		W Increased ROE	2013							5,594,354	139,469	967,047	6,391,895	159,242	1,104,801
38		W 11.68 % ROE	2014	68,405,611	556,909	3,438,903	7,389,782	37,992	234,599	5,454,886	139,469	811,586	40,082,737	717,210	4,387,056
39		W Increased ROE	2014	68,405,611	556,909	3,438,903	7,389,782	37,992	234,599	5,454,886	139,469	859,361	40,082,737	717,210	4,647,913

Attachment A 34 of 43

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 7 - Transmission Enhancement Charges Worksheet (TEC) - December 31, 201-

1	New Plant Carrying Charge			Page 8 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
	Formula Line			
3	A 152	Net Plant Carrying Charge without Depreciatio	2.32%	
4	B 159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic	3.02%	
5	C	Line Bless Line A	0.70%	
-				
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxi	2.52%	
		The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years.		
8		Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.93% which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January 1, 2012.		
9		For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the		
		13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.		

10		Details		Suorushanna	Roseland > 500KV	(80490)	Burlington - Camd	on 220kV Convo	rolon (B1156)	Mickleten Clau	cester-Camden(B13	009 B1209 7)	North Central Re	liability (West Oran (B1154)	ge Conversion
10	"Yes" if a project under PJM	Details		Susquenanna	Koseland > 500KV	(B0489)	Burlington - Camo	en 230kv Conve	rsion (B1156)	MICKIeton-Glou	cester-Camden(B13	98-B1398.7)		(B1154)	
	OATT Schedule 12, otherwise														
11	"No"	Schedule 12	(Yes or No)	Yes			Yes			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														
	of the investment on line 29.														
13		CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes"	Increased ROE (Basis	Points)	125			0			0			0		
15		11.68% ROE		12.32%			12.32%			12.32%			12.32%		
16	15)/100	FCR for This Project		13.20%			12.32%			12.32%			12.32%		
	Project subaccount of Plant in														
47	Service Account 101 or 106 if not yet classified - End of year	Investment		667.577.204			336.775.187			83.698.221			366.838.606		
17				007,377,204			330,775,167			63,696,221			300,030,000		
		Annual Depreciation or Amort Exp													
18	Line 17 divided by line 12			15,894,695			8,018,457			1,992,815			8,734,253		
19	Months in service for depreciation expense from Attachment 6			8.31			9.90			5.58			11.52		
							5.50						11.02		
20	Year placed in Service (0 if CWIP)			2012			2011			2013			2012		
					Depreciation or			Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	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 Increased ROE W 11.68 % ROE	2007												
20		W Increased ROE	2008												
28		W 11.68 % ROE	2009												
29		W Increased ROE	2009												
30		W 11.68 % ROE	2010												
31		W Increased ROE	2010												
32		W 11.68 % ROE	2011				19,902,939	147,204	1,150,144						
33		W Increased ROE	2011				19,902,939	147,204	1,150,144						
34		W 11.68 % ROE	2012	4,694,511	8,598	62,828	19,848,511	475,501	3,452,558				16,441,748	30,113	220,046
35		W Increased ROE W 11.68 % ROE	2012 2013	4,694,511	8,598	66,040	19,848,511	475,501	3,452,558	777 744	4.404	0.700	16,441,748	30,113	220,046
36 37		W 11.68 % ROE W Increased ROE	2013 2013	25,426,870 25,426,870	605,606 605,606	4,138,257 4,367.027	118,115,741 118,115,741	2,827,106 2,827,106	19,237,368 19,237,368	777,714 777,714	1,424 1,424	9,736 9,736	257,640,264 257,640,264	6,135,009 6,135,009	41,929,935 41,929,935
37		W 11.68 % ROE	2013	666,963,000	10,160,548	62,692,814	333,325,376	6,107,990	37.392.933	83,696,796	854,944	5,279,191	360,673,484	7,742,354	47,135,528
38 39		W Increased ROE	2014	666,963,000	10,160,548	66.426.879	333.325.376	6,107,990	37,392,933	83,696,796	854,944	5,279,191	360,673,484	7,742,354	47,135,528
39		W Increased ROL	2014	000,903,000	10,100,040	00,720,079	555,325,370	0,107,990	51,552,555	03,090,790	004,944	3,273,131	300,073,404	1,142,304	TI,133,320

1	New Plant Carrying Charge			Page 9 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
3 4 5	Formula Line A 152 B 159 C	Net Plant Carrying Charge without Depreciatio Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic Line B less Line A	12.32% 13.02% 0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxi	2.52%	
8		The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years. Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliab which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective Jan		
9		For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projec 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year	ts, Line 17 is the	

10		Details		Northeast Grid Re	liability Project (B1	304.1-B1304.4)	Susquehanna	Roseland < 500KV (B04	39.4) CWIP	Susquehanna R	oseland >= 500KV (BO	0489) CWIP	North Central Reliabil	ity (West Orange Conve	ersion) (B1154) CWIP
	"Yes" if a project under PJM														
11	OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
12	Useful life of the project	Life	(163 01 140)	42			42			42			42		
12	"Yes" if the customer has paid a	LIIO		42			42			72			72		
	lumpsum payment in the amount														
	of the investment on line 29,	CIAC													
13	Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE	Increased ROE (Basis	Points)	25			125			125			0		
	From line 3 above if "No" on line 13 and From line 7 above if "Yes"														
15	on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
1	Line 14 plus (line 5 times line														
16		FCR for This Project		12.50%			13.20%			13.20%			12.32%		
	Project subaccount of Plant in														
17	Service Account 101 or 106 if not yet classified - End of year	Investment		274,199,972			12,476,737			34,481,067			31.617.517		
	yet classified - End of year			214,100,012			12,410,151			34,401,007			51,017,517		
		Annual Depreciation or Amort Exp													
18	Line 17 divided by line 12 Months in service for depreciation	Amontexp		6,528,571			297,065			820,978			752,798		
19	expense from Attachment 6			4.74			13.00			88.57			13.00		
20	Year placed in Service (0 if CWIP)			2013			2014			2015			2014		
					Depreciation or			Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22		W 11.68 % ROE	2006												
23		W Increased ROE	2006												
24		W 11.68 % ROE	2007												
25 26		W Increased ROE W 11.68 % ROE	2007 2008							8.927.082		819.421			
26 27		W 11.68 % ROE W Increased ROE	2008							8,927,082		819,421 858.682			
27		W 11.68 % ROE	2008				8.601.534		794.647	33.993.795		3.927.226			
29		W Increased ROE	2009				8,601,534		833,737	33,993,795		4,120,411			
30		W 11.68 % ROE	2010				10,121,290		1,719,499	83,961,998		10,780,919			
31		W Increased ROE	2010				10,121,290		1,811,185	83,961,998		11,355,769			
32		W 11.68 % ROE	2011				30,831,150		3,376,923	133,618,838		19,674,374	19,588,655		1,299,846
33		W Increased ROE	2011				30,831,150		3,565,874	133,618,838		20,775,227	19,588,655		1,299,846
34		W 11.68 % ROE	2012				38,077,851		5,359,127	264,235,891		27,190,938	139,052,337		10,137,161
35		W Increased ROE W 11.68 % ROF	2012	00.466.000	00.047	500.050	38,077,851		5,676,479	264,235,891		28,801,108	139,052,337		10,137,161
36		W 11.68 % ROE W Increased ROE	2013 2013	23,466,022 23,466,022	86,647 86.647	592,253 598,801	40,538,248 40,538,248		5,381,625 5,730,133	567,928,477 567,928,477		56,420,758 60.074,507	79,292,223 79,292,223		21,408,869 21,408,869
37						100,000						00,074,007	19.292.223		∠1,400,009
					2 382 627	1/ 708 781	12 476 737					28 0/15 163	31 617 517		3 805 715
38		W 11.68 % ROE W Increased ROE	2014 2014	274,113,325 274,113,325	2,382,627 2,382,627	14,708,781 14,884,013	12,476,737 12,476,737		1,537,307 1,646,580	34,481,067 34,481,067		28,945,163 31.002.624	31,617,517 31,617,517		3,895,715 3,895,715

1	New Plant Carrying Charge		Page	e 10 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
3 4 5	Formula Lir A 152 B 159 C	e Net Plant Carrying Charge without Depreciatio Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic Linne B less Line A	12.32% 13.02% 0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
8 9		The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years. Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliability Project is 11.193%, which includes 25 basis-point transmission ROE addre as authorized by FERC io become fifteetive January 1, 2012. For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 Is the 13 month average balancs from Attach. 6a, and Line Puil the number of months to be amotized in year plus one.		

10		Details		Welling	ester-Camden(B1398-B1	200 7) (11/10	Malilator Classes of	amden Breakers (B1398	145 D4000 401 CH4D	Buillanten Gree	den 230kV Conversion		Burlington - Camde	n 230kV Conversion (B1 CWIP	1156.13-B1156.20)
10	"Yes" if a project under PJM	Details		Mickleton-Glouce	ester-Camden(B1390-B1	390.7) CWIP	Mickleton-Gloucester-C	amden breakers (b1390	5.15-B1396.19) CWIP	Burnington - Came	den 230kv Conversion	(B1156) CWIP		CWIP	
	OATT Schedule 12. otherwise														
11	"No"	Schedule 12	(Yes or No)	Yes			Yes			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														
	of the investment on line 29,														
13	Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in POE	Increased ROE (Basis	Pointe)	0			0			0			0		
14	Input the allowed increase in ROE From line 3 above if "No" on line		1 01113)	U			v			0			U		
	13 and From line 7 above if "Yes"														
15	on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
	Line 14 plus (line 5 times line														
16	15)/100	FCR for This Project		12.32%			12.32%			12.32%			12.32%		
	Project subaccount of Plant in Service Account 101 or 106 if not														
47	vet classified - End of year	Investment		160.260.925			532.375			56.976.438			3.745.932		
17	yet classified - End of year			100,200,925			552,575			30,970,430			3,743,932		
		Annual Depreciation or													
18	Line 17 divided by line 12	Amort Exp		3,815,736			12,676			1,356,582			89,189		
	Months in service for depreciation														
19	expense from Attachment 6			10.60			13.00			13.00			13.00		
20	Year placed in Service (0 if CWIP			2015			2015			2014			2014		
20				2010			2010						2014		
					Depreciation or			Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22		W 11.68 % ROE	2006												
23		W Increased ROE	2006												
24		W 11.68 % ROE	2007												
25		W Increased ROE W 11.68 % ROE	2007 2008												
26 27		W Increased ROE	2008												
		W 11.68 % ROE	2008												
28		W Increased ROE	2009												
29		W 11.68 % ROE	2009												
30		W Increased ROE	2010												
31		W 11.68 % ROE	2010	1.648.851		56,106				22.089.378		1,874,440			
32		W Increased ROE	2011	1.648.851		56,100				22,089,378		1,874,440			
33		W 11.68 % ROE	2012	22,706,717		1,587,335	532.375		24,600	128,653,138		10,501,318	9.231.712		791,084
35		W Increased ROE	2012	22,706,717		1,587,335	532,375		24,600	128,653,138		10.501.318	9.231.712		791.084
36		W 11.68 % ROE	2013	117.558.986		7.924.475	532.375		73,965	155.344.760		22.819.788	8.854.018		1,275,855
37		W Increased ROE	2013	117,558,986		7,924,475	532,375		73,965	155,344,760		22,819,788	8,854,018		1,275,855
38		W 11.68 % ROE	2014	160,260,925		16,099,944	532,375		65,596	56,976,438		7,020,285	3,745,932		461,551
39		W Increased ROE	2014	160,260,925		16,099,944	532,375		65,596	56,976,438		7,020,285	3,745,932		461,551
													•		

1	New Plant Carrying Charge			Page 11 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
3 4 5	Formula Line A 152 B 159 C	Net Plant Carrying Charge without Depreciatio Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatik Line B less Line A	12.32% 13.02% 0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxi	2.52%	
8 9		The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years. Per FCR: Order dated Docember 30: 2011 in Diocetti (No: FL2%), the ROE for the Northeast Grid Reliability Project is 11.93%, which includes a 25 basis-point transmission ROE adder as authorized by FERC Uo become effective January 1, 2012. For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5- Akandwood Transmission projects, Line 17 is the 13 month average balance from Attach. 6a, and Line 19 will be number of months to be amortized in year plus one.		

10		Details		Northeast Grid	Reliability Project (B' (CWIP)	1304.1-B1304.4)	Northeast Grid Re	liability Project (B13 (CWIP)		circuit 345 kV ar				on - Bayonne "L" 138 clated substation up CWIP	
	"Yes" if a project under PJM OATT Schedule 12, otherwise														
11		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	Life		42			42			42			42		
13	of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes"	Increased ROE (Basis I	Points)	25			25			0			0		
15	on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
16	Line 14 plus (line 5 times line 15)/100 Project subaccount of Plant in Service Account 101 or 106 if not	FCR for This Project		12.50%			12.50%			12.32%			12.32%		
17	vet classified - End of vear	Investment		211.553.988			33.293.621			9.496.612			1.589.541		
		Annual Depreciation or								.,,.					
18	Line 17 divided by line 12	Amort Exp		5,037,000			792,705			226,110			37,846		
10	Months in service for depreciation expense from Attachment 6			14.34			11.72			4.35			4.08		
										4.55			4.00		
20	Year placed in Service (0 if CWIP			2015			2015								
21			Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue
22		W 11.68 % ROE	2006												
23		W Increased ROE W 11.68 % ROE	2006 2007												
24 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		W Increased ROE	2010												
32		W 11.68 % ROE W Increased ROE	2011 2011												
33 34		W 11.68 % ROE	2011	81,587,177		6,341,372	5,537,185		457,198						
34		W Increased ROE	2012	81,587,177		6.416.475	5,537,185		462.613						
36		W 11.68 % ROE	2012	184.611.449		18,512,179	18.052.410		1,627,531						
37		W Increased ROE	2013	184,611,449		18,751,945	18,052,410		1,648,610						
38		W 11.68 % ROE	2014	211,553,988		28,743,491	33,293,621		3,699,551	9,496,612		391,383	1,589,541		61,526
39		W Increased ROE	2014	211,553,988		29,152,116	33,293,621		3,752,145	9,496,612		391,383	1,589,541		61,526

New Plant Carrying Charge Page 12 of 16 1 Fixed Charge Rate (FCR) if if not a CIAC 2 Formula Line 152 159 Net Plant Carrying Charge without Depreciatio Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic Line B less Line A 12.32% 13.02% 0.70% Α В FCR if a CIAC 6 D 153 Net Plant Carrying Charge without Depreciation, Return, nor Income Tax 2 52% The FCR resulting from Formula in a given year is used for that year only. Iner-Cerc resuming non-rounda in a green year is used on any year only. Therefore actual revenues collected in a yeard on of change based on cost data for subsequent years. Per FERC Order dated December 30, 2011 in Docket No. ER12-2%, he ROE for he Northwast Grid Reliability Project is 11,93%, which includes a 25 bass-point transmission ROE dader a subtorized by FERC to become forticitive January 1, 2012. 8 9 For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the

13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

Convert the Marion - Bayonne "C" 138 kV circuit to Construct a new Bayway - Bayonne 345 kV circuit and any associated substation upgrades (B2436.33) CWIP Construct a new North Ave - Bayonne 345 kV 345 kV and any associated substation upgrades (B2436.22) CWIP circuit and any associated substation upgrades (B2436.34) CWIP Construct a new North Ave - Airport 345 kV circuit a etails 10 es (B2436. "Yes" if a project under PJM OATT Schedule 12, otherwise 11 "No" Schedule 12 (Yes or No) Yes Yes Yes Yes Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount 42 42 42 42 12 of the investment on line 29, 13 Otherwise "No" IAC (Yes or No) No No No No 14 Input the allowed increase in ROE Increased ROE (Basis Points) From line 3 above if "No" on line 0 0 0 0 13 and From line 7 above if "Yes 11.68% ROE 12.32% 12.32% 12.32% 12.32% 15 on line 13 Line 14 plus (line 5 times line CR for This Project 12.32% 16 15)/100 12.32% 12.32% 12.32% Project subaccount of Plant in Service Account 101 or 106 if not 17 yet classified - End of year 1.531.032 2.114.342 1.476.460 838,906 vestment nnual Depreciation or Line 17 divided by line 12 Months in service for depreciatio
 expense from Attachment 6 Amort Exp 36,453 50.341 35,154 19.974 4.04 3.70 4.21 5.28 Year placed in Service (0 if CWIP 20 Depreciation or Amortization Depreciation or Amortization Depreciation or Depreciation or Amortization Amortization Ending Ending Ending Invest Yr Ending Revenue 21 nue 2006 2006 22 W 11.68 % ROE 23 W Increased ROE V 11.68 % ROE 2007 2007 24 25 26 27 W Increased ROE W 11.68 % ROE 2008 W Increased ROF 2008 W 11.68 % ROE 2009 28 W Increased ROE W 11.68 % ROE 2009 2010 29 30 Increased ROE 2010 32 W 11.68 % ROE 2011 / Increased ROE 2011 33 34 W 11.68 % ROE 2012 W Increased ROE 2012 35 W 11.68 % ROE 2013 36 W Increased ROF 2013 2014 W 11.68 % ROE 1,531,032 58,653 2,114,342 74,197 1,476,460 58,912 838,906 41,991 W Increased ROE 2014 1,531,032 58,653 2.114.342 7/ 107 1,476,460 58,912 838,906 41,991

1	New Plant Carrying Charge			Page 13 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
	Formula Line			
3	A 152	Net Plant Carrying Charge without Depreciatio	12.32%	
4	B 159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic	13.02%	
5	С	Line B less Line A	0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
		The FCR resulting from Formula in a given year is used for that year only.		
8		Therefore actual revenues collected in a year do not change based on cost data for subsequen Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast G which includes a 25 basis-point transmission ROE adder as authorized by FERC to become eff	rid Reliability Project is 11.93%,	
9		For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmiss		

For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmission Projects, Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

Γ

10		Details		Ave - Linde convert it	e underground port n "T" 138 kV circuit to 345 kV, and any on upgrades (B2436	t to Bayway, associated	and any ass	Airport - Bayway ociated substation (B2436.70) CWIP		North Ave convert it	he overhead portion T" 138 kV circuit to 345 kV, and any n upgrades (B2436	to Bayway, associated		Bayway - Linden "Z' any associated sub (B2436.83) (CWII	station upgrades
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No" Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount	Schedule 12 Life	(Yes or No)	Yes 42			Yes 42			Yes 42			Yes 42		
13	of the investment on line 29,	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE From line 3 above if "No" on line	Increased ROE (Basis	Points)	0			0			0			0		
15	13 and From line 7 above if "Yes" on line 13 Line 14 plus (line 5 times line	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
16	15)/100 Project subaccount of Plant in	FCR for This Project		12.32%			12.32%			12.32%			12.32%		
17	Service Account 101 or 106 if not yet classified - End of year	Investment		433,918			1,370,003			597,317	,		597,317		
18	Line 17 divided by line 12	Annual Depreciation or Amort Exp		10,331			32,619			14,222	2		14,222		
	Months in service for depreciation expense from Attachment 6			5.17			4.32			4.26	5		4.26		
20	Year placed in Service (0 if CWIP														
21			Invest Yr	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue	Ending	Depreciation or Amortization	Revenue
22		W 11.68 % ROE	2006												
23		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		W Increased ROE	2010				I								
32		W 11.68 % ROE	2011				I								
33		W Increased ROE	2011				I								
34		W 11.68 % ROE	2012				I								
35		W Increased ROE	2012				I								
36		W 11.68 % ROE	2013												
37		W Increased ROE	2013												
38		W 11.68 % ROE	2014	433,918		21,259	1,370,003		56,093	597.317		24,145	597,317		24,145
39		W Increased ROE	2014	433,918		21,259	1.370.003		56.093	597.317		24,145	597.317		24,145

1	New Plant Carrying Charge			Page 14 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC			
	Formula Line			
3		Plant Carrying Charge without Depreciatio	12.32%	
4		Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.02%	
5		B less Line A	0.70%	
5	0 200	B 1000 Ento / C	0.1035	
6	FCR if a CIAC			
7	D 153 Net F	Plant Carrying Charge without Depreciation, Return, nor Income Taxi	2.52%	
	The F	CR resulting from Formula in a given year is used for that year only.		
	There	fore actual revenues collected in a year do not change based on cost data for subseque	it years.	
8	Per F	RC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast	Frid Reliability Project is 11.93%,	
		includes a 25 basis-point transmission ROE adder as authorized by FERC to become ef		
0		oondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmis		
5				

For abondened plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandened Transmission Projects. Line 17 is the 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year plus one.

		r												
10		Details		345 kV and any as	y - Linden "W" 138 kV circ sociated substation upgra 2436.84) (CWIP)	des circuit te	e Bayway - Linden o 345 kV and any as o upgrades (B2436.	sociated	circuits to Ma	gut - Hudson "B" an Irion 345 kV and any I upgrades (B2436.90	associated		dson 2 generation to d any associated up (CWIP)	
	"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	Life		42		42			42			42		
	of the investment on line 29,													
13	Otherwise "No"	CIAC	(Yes or No)	No		No			No			No		
14	Input the allowed increase in ROE From line 3 above if "No" on line	Increased ROE (Basis	Points)	0		0			0			0		
15	13 and From line 7 above if "Yes" on line 13 Line 14 plus (line 5 times line	11.68% ROE		12.32%		12.32%			12.32%			12.32%		
16	15)/100 Project subaccount of Plant in Service Account 101 or 106 if not	FCR for This Project		12.32%		12.32%			12.32%			12.32%		
17	vet classified - End of vear	Investment		569.29	7	569.29	,		1.581.597			1.286.903		
	,	Annual Depreciation or							.,			.,		
18	Line 17 divided by line 12	Amort Exp		13.55	-	13.55			37,657			30.641		
10	Months in service for depreciation			13,55	5	13,555	,		37,037			30,041		
19	expense from Attachment 6			4.4	7	4.4	,		4.26			3.97		
20	Year placed in Service (0 if CWIP	g												
					Depreciation or		Depreciation or			Depreciation or			Depreciation or	
21			Invest Yr	Ending	Amortization Reve	nue Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22		W 11.68 % ROE	2006											
23		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	1										
31		W Increased ROE	2010											
32		W 11.68 % ROE	2011											
33		W Increased ROE W 11.68 % ROE	2011 2012	1										
34 35		W Increased ROE	2012											
		W 11.68 % ROE	2012											
36 37		W Increased ROE	2013	1										
37		W 11.68 % ROE	2013	569.297	7 24	114 569.297		24.114	1.581.597		63.898	1.286.903		48,434
38		W Increased ROE	2014	569,297		114 569,297		24,114	1,581,597		63,898	1,286,903		46,434
33		UCCased NOL	2017	509,291	24	303,231		47,114	1,301,337		00,000	1,200,303		-0,434

1	New Plant Carrying Charge			Page 15 of 16
2	Fixed Charge Rate (FCR) if if not a CIAC Formula Line			
3	A 152 B 159	Net Plant Carrying Charge without Depreciatio Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic	12.32% 13.02%	
5	C	Line B less Line A	0.70%	
6	FCR if a CIAC			
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%	
		The FCR resulting from Formula in a given year is used for that year only.		
8		Therefore actual revenues collected in a year do not change based on cost data for subsequent years. Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast Grid Reliabil which includes a 25 basis-point transmission ROE adder as authorized by FERC to become effective January.		
9		For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Åbandoned Transmission Project: 13 month average balance from Attach 6a, and Line 19 will be number of months to be amortized in year p		

					5/230 kV transforme			5/138 kV transform			vay 345/138 kV trans	n upgrades	New Bayway 345/	138 kV transformer #2	
10	"Yes" if a project under PJM	Details		associated substat	tion upgrades (B243	7.10) (CWIP)	associated subst	ation upgrades (B2	437.11) (CWIP)		(B2437.20) (CWI	P)	substat	on upgrades (B2437.	21) (CWIP)
	OATT Schedule 12, otherwise "No"														
11 12	"No" Useful life of the project	Schedule 12 Life	(Yes or No)	Yes 42			Yes 42			Yes 42			Yes 42		
12	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29.			42			42			42			72		
13	Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and From line 7 above if "Yes"	Increased ROE (Basis	Points)	0			0			0			0		
15	on line 13	11.68% ROE		12.32%			12.32%			12.32%			12.32%		
16		FCR for This Project		12.32%			12.32%			12.32%			12.32%		
	Project subaccount of Plant in Service Account 101 or 106 if not														
17	yet classified - End of year	Investment		4,799,334			5,002,10	5		123,5	09		124,051		
		Annual Depreciation or													
18	Line 17 divided by line 12 Months in service for depreciation	Amort Exp		114,270			119,09			2,9	41		2,954		
19	expense from Attachment 6			4.84			4.7			4	22		4.21		
20	Year placed in Service (0 if CWIP)														
					Depreciation or			Depreciation or			Depreciation of	r		Depreciation or	
21			Invest Yr	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue
22 23		W 11.68 % ROE W Increased ROE	2006 2006												
23		W 11.68 % ROE	2000												
25		W Increased ROE	2007												
26		W 11.68 % ROE	2008												
27		W Increased ROE	2008												
28		W 11.68 % ROE	2009										1		
29		W Increased ROE W 11.68 % ROE	2009 2010												
30 31		W 11.68 % ROE W Increased ROE	2010												
31		W 11.68 % ROE	2010										1		
32		W Increased ROE	2011												
34		W 11.68 % ROE	2012												
35		W Increased ROE	2012										1		
36		W 11.68 % ROE	2013												
37		W Increased ROE	2013												
38		W 11.68 % ROE	2014	4,799,334		220,160	5,002,105		223,171	123,5		4,946	124,051		4,952
39		W Increased ROE	2014	4,799,334		220,160	5,002,105		223,171	123,5	79	4,946	124,051		4,952

1	New Plant Carrying Ch	narge		
2	Fixed Charge Rate (For if not a CIAC	CR) if		
		Formula Line		
3	A	152	Net Plant Carrying Charge without Depreciatio	12.32%
4	в	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatic Line B less Line A	13.02%
5	C		Life Bless Life A	0.70%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	2.52%
			The FCR resulting from Formula in a given year is used for that year only.	
			Therefore actual revenues collected in a year do not change based on cost data for subsequer	
8			Per FERC Order dated December 30, 2011 in Docket No. ER12-296, the ROE for the Northeast C	
			which includes a 25 basis-point transmission ROE adder as authorized by FERC to become eff	
9			For abondoned plant lines 12, 14, 15, and 16 will be from Attachment 5 - Abandoned Transmiss	
			13 month average balance from Attach 6a, and Line 19 will be number of months to be amortia	zed in year plus one.

10 "Yes" if a project under PJM OATT Schedule 12, otherwise 11 "No" 12 Useful life of the project Yes" If the customer has paid a lumpsum payment in the amount of the investment on line 29, 13 Otherwise "No" 14 Input the allowed increase in ROI From line 3 above if "No" on line 13 and From line 7 above if "Yes"	CIAC Elncreased ROE (Basis	(Yes or No) (Yes or No) Points)	Yes 42 No 0	345/230 kV transfor substation upgrade (CWIP)		Yes 42 No 0	345/69 kV transfor bstation upgrades (CWIP)		Yes 1 No 0		andoned	-				
15 on line 13 Line 14 plus (line 5 times line 16 15)/100 Project subaccount of Plant in Service Account 101 or 106 if not	11.68% ROE FCR for This Project		12.32% 12.32%			12.32% 12.32%			0.00%							
17 yet classified - End of year	Investment Annual Depreciation or Amort Exp		337,481			133,460										
 Line 17 divided by line 12 Months in service for depreciation expense from Attachment 6 			8,035 4.33			3,178 4.49			- 13.00							
20 Year placed in Service (0 if CWIF	2															
				Depreciation or			Depreciation or Amortizaiton	Revenue		Depreciation or Amortization			Incentive Charged	Revenue Credit		
21 22	W 11.68 % ROE	Invest Yr 2006	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Ending	Amortization	Revenue	Total \$ 4,652,47		\$ 4,652,471		
23	W Increased ROE	2006										\$ 4,652,47		• .,=,	\$	-
24	W 11.68 % ROE	2007										\$ 29,476,57		\$ 29,476,571		
25	W Increased ROE	2007										\$ 29,476,57			\$	-
26 27	W 11.68 % ROE W Increased ROE	2008 2008										\$ 32,346,38 \$ 32,385.64		\$ 32,346,385		39.261
27	W 11.68 % ROE	2008										\$ 51,356,60		\$ 51,356,608		35,201
29	W Increased ROE	2009										\$ 51,588,88		÷ 01,000,000		232,275
30	W 11.68 % ROE	2010										\$ 61,349,03		\$ 61,349,032		. ,=
31	W Increased ROE	2010										\$ 62,015,56				666,536
32	W 11.68 % ROE	2011										\$ 78,438,32		\$ 78,438,322		-
33	W Increased ROE	2011										\$ 79,823,70		¢ 100 700 010		1,385,386
34 35	W 11.68 % ROE W Increased ROE	2012 2012										\$ 129,728,61 \$ 131,858,77	3 \$ 131,858,773	\$ 129,728,618	\$	2,130,155
35	W 11.68 % ROE	2012							1,750,000	3.500.000	3,721,715			\$ 279.708.533	φ	2,130,155
36	W Increased ROE	2013							1,750,000	3,500,000	3,721,715		7 \$ 284,314,797	φ 213,100,333		4,606,265
38	W 11.68 % ROE	2014	337,481		13,854	133,460		5,677	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,200,000	2,1 21,1 10	\$ 342,977,14		\$ 342,977,142		.,,200
39	W Increased ROE	2014	337,481		13,854	133,460		5,677				\$ 349,823,02	4 \$ 349,823,024			6,845,883

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 Office Furniture Office Equipment Computer Equipment Personal Computers Store Equipment Tools, Shop, Garage and Other Tangible Equipment Laboratory Equipment Communications Equipment Miscellaneous Equipment	1.40 5.00 25.00 14.29 33.33 14.29 14.29 20.00 10.00 14.29

ATTACHMENT B

Public Service Electric and Gas Company Annual Report of Construction Work In Progress (CWIP) in Transmission Rate Base Federal Energy Regulatory Commission Authorized Incentive Projects (per section 2B of PSE&G's Attachment H-10B Formula Rate Implementation Protocols)

		Act	ual Projects				AFUDC	AFUDC		2014 CWIP		
		Co	st thru Dec	AFUDC	AFUDC	AFUDC	Year	Year	AFUDC	Revenue		Projected In-Service
PJM Project #	RTEP Project		2014	Year 2009	Year 2010	Year 2011	2012	2013	2014	Requirement	Status	Date
	Build new 500 kV transmission facilities from											
	Pennsylvania - New Jersey border at Bushkill to											
	Roseland (500 kV and above elements of the											
B0489	project)	\$	34,481,067	\$ 78,361						\$ 31,002,624	Completed	May 2015
	Install two Roseland 500/230 kV transformers as											
	part of the Susquehanna - Roseland 500 kV											
B0489.4	project (below 500 kV elements of the project)	\$	0							\$ 1,646,580	Completed	April 2014
B1154	North Central Reliability (West Orange Project)	\$	0		\$ 21,495	\$ 74,280				\$ 3,895,715	Completed	April 2014
B1398-B1398.7	Mickleton - Gloucester-Camden	\$	160,260,925							\$ 16,099,944	Under Construction	June 2015
B1398.15-B1398.19	Mickleton - Gloucester-Camden	\$	532,375							\$ 65,596	Under Construction	June 2015
B1156	Burlington - Camden Conversion	\$	0		\$ 32,642	\$ 130,975				\$ 7,020,285	Completed	April 2014
B1156.13-B1156.20	Burlington - Camden Conversion	\$	0							\$ 461,551	Completed	April 2014
B1304.1-B1304.4	Northeast Grid Reliability Project	\$	211,553,988			\$ 32,527				\$ 29,152,116	Under Construction	June - December 2015
B1304.5-B1304.21	Northeast Grid Reliability Project	\$	33,293,621							\$ 3,752,145	Under Construction	June - December 2015
B2436.10-B2436.91 & B2437.10- B2437.33	Bergen Linden Corridor	\$	34,572,483						\$ 13,596	\$ 1,445,626	Under Construction	June 2016-June 2018
		\$	474,694,460	\$ 78,361	\$ 54,138	\$ 237,782	\$ -	\$ -	\$ 13,596	\$ 94,542,184		

ATTACHMENT C

			ELE	CTRIC UTILITY PLA	LIC SERVICE ELECTRI ANT IN SERVICE -EXCL CHMENT 5 (COST SUP 2014 TRUE U	UDES ASSET RETI	REMENT COST (A	IRC)							Attachment C Page 1 of 6
SOURCE	DESCRIPTION	Dec-13	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	AVERAGE
p207.104g	Total Electric Plant In Service	11,849,788,957	11,898,730,138	12,012,456,654	12,089,918,787	12,626,873,361	12,793,624,164	12,985,283,282	13,213,381,401	13,277,674,998	13,384,837,520	13,513,081,611	13,642,713,834	13,930,973,808	
FERC FORM I Page 207 Line 57g	Asset Retirement Cost for Transmission Plant	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	(10,063,278)	
FERC FORM I Page 205 Line 44g FERC FORM I Page 207 Line 74g	Asset Retirement Cost for Other Production Asset Retirement Cost for Distribution Plant	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)	(602,955)		(602,955)	
FERC FORM I Page 207 Line 74g	Asset Retirement Cost for Distribution Plant Asset Retirement Cost for General Plant	(94,223,057) (734,596)	(94,223,057) (734,596)	(94,223,057) (734,596)	(94,703,250) (734,596)	(94,703,250) (734,596)	(94,703,250) (734,596)	(95,084,511) (734,596)	(95,084,511) (734,596)	(95,084,511) (734,596)	(95,654,256) (734,596)	(95,654,256) (721,687)	(95,654,256) (721,687)	(96,237,520) (721,687)	
TERO FORMATT age 201 Elite obg		(105,623,886)	(105,623,886)	(105,623,886)	(106,104,079)	(106,104,079)	(106,104,079)	(106,485,340)	(106,485,340)	(106,485,340)	(107,055,085)	(107,042,176)	(107,042,176)	(107,625,440)	
Electric Plant in Service															Appendix A
(Excludes ARC) -Cost Support Line 6		11,744,165,071	11,793,106,252	11,906,832,768	11,983,814,708	12,520,769,282	12,687,520,085	12,878,797,942	13,106,896,061	13,171,189,658	13,277,782,435	13,406,039,435	13,535,671,658	13,823,348,368	12,756,610,286 item 6
P207.58 FERC FORM I Page 207 Line 57g	Total Transmission Plant Asset Retirement Cost for Transmission Plant	4,036,972,616 (10,063,278)	4,084,572,413 (10,063,278)	4,183,781,162 (10,063,278)	4,238,778,134 (10,063,278)	4,755,561,338 (10,063,278)	4,904,901,231 (10,063,278)	5,079,646,393 (10,063,278)	5,303,256,257 (10,063,278)	5,364,904,124 (10,063,278)	5,467,469,485 (10,063,278)	5,528,209,640 (10,063,278)	5,633,547,636 (10,063,278)	5,845,024,495 (10,063,278)	
Transmission Plant in Service (Excludes ARC) Cost Support Line 19		4,026,909,338	4,074,509,135	4,173,717,884	4,228,714,856	4,745,498,060	4,894,837,954	5,069,583,115	5,293,192,979	5,354,840,846	5,457,406,207	5,518,146,362	5,623,484,358	5,834,961,217	Appendix A 4,945,830,947 item 19
		4,020,909,330	4,074,303,133	4,173,717,004	4,220,714,030	4,743,430,000	4,034,037,334	3,003,303,113	3,233,132,373	3,334,040,040	5,457,400,207	3,310,140,302	3,023,404,330	3,034,301,217	4,343,030,347 nem 13
P207.99 FERC FORM I Page 207 Line 98g	Total General Plant Asset Retirement Cost for General Plant	213,608,286 (734,596)	204,239,040 (734,596)	205,937,980 (734,596)	206,452,137 (734,596)	209,505,503 (734,596)	211,592,115 (734,596)	219,947,268 (734,596)	218,965,481 (734,596)	217,161,974 (734,596)	218,392,554 (734,596)	225,542,464 (721,687)	230,411,820 (721,687)	241,323,752 (721,687)	
General															Appendix A
(Excludes ARC) - Cost Support Line 20)	212,873,690	203,504,444	205,203,384	205,717,541	208,770,907	210,857,519	219,212,672	218,230,885	216,427,378	217,657,958	224,820,777	229,690,133	240,602,065	216,428,412 item 20

						No. 397 DIRECTLY	CE ELECTRIC AND ASSIGNED TO TRA ST SUPPORT LINE 2 UP FILING	NSMISSION								Attachment C Page 2 c	of 6
SOURCE	COMPANY	DESCRIPTION	Dec-13	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	AVERAGE	
FERC FORM I Page 207 Line 94g	Total Transmission and Distribution	Communication Equipment	29,329,021	29,006,729	29,006,729	29,006,729	28,749,315	28,785,539	28,785,539	25,915,523	25,915,523	25,972,257	25,913,851	26,170,333	26,180,024	App 27,595,162.55 item	pendix A n 24
Company Records	Distribution	Communication Equipment	(11,573,777)	(11,251,485.240)	(11,251,485.240)	(11,251,485.240)	(10,993,815.240)	(11,030,039.360)	(11,030,039.360)	(8,160,022.940)	(8,160,022.940)	(8,216,130.320)	(8,155,899.700)	(8,174,228.530)	(8,121,441.250)		
Cost support Line 29	Transmission	Communication Equipment	17,755,244	17,755,244	17,755,244	17,755,244	17,755,500	17,755,500	17,755,500	17,755,500	17,755,500	17,756,127	17,757,951	17,996,105	18,058,583	App 17,797,480 item	pendix A 129

PUBLIC SERVICE ELECTRIC AND GAS COMPANY PLANT HELD FOR FUTURE USE - INCLUDING LAND ATTACHMENT 5 (COST SUPPORT LINE 46) 2014 TRUE UP FILING

Attachment C Page 3 of 6

SOURCE	COMPANY	ACCOUNT	DESCRIPTION	1/1/2014	ADDITIONS	12/31/2014	AVERAGE
FERC FORM I Page 214 Line 47d			Total Electric	3,111,405	12,361,721	15,473,126	
Company Records	Distribution		Distribution TOTAL	(2,180,661)		(2,180,661)	
Company Records Company Records	Transmission Transmission		PHFU - Land and Land Rights PHFU - Station Equipment	930,744 -	- 12,361,721	930,744 12,361,721	
Cost support Line 46			TRANSMISSION TOTAL	930,744	12,361,721	13,292,465	7,111,604 Appendix A

PUBLIC SERVICE ELECTRIC AND GAS COMPANY ACTUAL PBOP EXPENSE ATTACHMENT 5 (COST SUPPORT LINE 64) 2014 TRUE UP FILING

Attachment C Page 4 of 6

SOURCE	DESCRIPTION	AMOUNT
FERC FORM I Page 323 Line 187b	Employee Pensions and Benefits	48,737,858
Company Records	Other Employee Benefits	(20,214,871)
Company Records	Benefits OPEB Active - Gross	4,450,897
Company Records	Benefits OPEB Inactive Gross	24,072,090
Cost support Line 64		28,522,987 Appendix A item 6

PUBLIC SERVICE ELECTRIC AND GAS COMPANY DEPRECIATION GENERAL EXPENSE ASSOCIATED WITH ACCT. 397 ATTACHMENT 5 (COST SUPPORT LINES 83 & 89) 2014 TRUE UP FILING

Attachment C Page 5 of 6

SOURCE	DESCRIPTION	COMPANY	ACCOUNT	DEPRECIATION	
		Total Transmission			
FERC FORM I Page 336 Line 10b	General Plant Depreciation	and Distribution		10,580,330.00	
	General Plant Depreciation Other than				
Company Records	Communication Equipment			(7,605,145.82)	
Company Records		Distribution	C397	163,521	
Company Records		Distribution	E397	1,036,651	
	Amount of General Depreciation				
Cost support Line 83	Expense Associated with Acct. 397			1,200,172	Appendix A item 83
Company Records		Transmission	E397	1,775,012	
	Depreciation-General Expense				
Cost support Line 89	Associated with Acct. 397			1,775,012	Appendix A item 89

PUBLIC SERVICE ELECTRIC AND GAS COMPANY AMORTIZED INVESTMENT TAX CREDIT ATTACHMENT 5 (COST SUPPORT LINE 125) 2014 TRUE UP FILING

DESCRIPTION	AMORITIZATION		
Total Electric Utility	9,295,898		
Solar Generation Tax Credits	(8,159,906)		
ITC Amortization	1,135,992 Appendix A item		
	Total Electric Utility Solar Generation Tax Credits		

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