Law Department

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June 6, 2012

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, Resubmission

Docket No. ER09-1257-000

Dear Secretary Bose:

Public Service Electric and Gas Company ("PSE&G"), hereby resubmits 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").

This resubmission supersedes the submission made on June 5, 2012, and is being made solely to correct a value that was inadvertently truncated in the conversion of the Attachment A Excel spreadsheet to PDF form in the June 5, 2012 submission. This resubmission is otherwise identical to the June 5, 2012 submission.

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 (www.PJM.com), 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.

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FERC ¶ 61,303 (2008), and by *Public Service Electric and Gas Company*, Docket No. ER08-1233-001 (January 13, 2009) (unpublished letter order).

The Honorable Kimberly D. Bose June 6, 2012 Page 2

This 2012 True-Up Adjustment pertains to PSE&G's formula rates in effect for 2011. 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, 2012 for its 2013 Rate Year.

As required by section 1.e(i) of the Protocols, this True-Up Adjustment is based upon PSE&G's FERC Form 1 data for the most recent calendar year, and to the extent specified in the Formula Rate, is based upon the books and records of PSE&G consistent with FERC accounting policies. To the extent that PSE&G has used data not otherwise available in the FERC Form 1 for the attached True-Up Adjustment, it has provided supporting documentation as required by section 1.e(ii) of the Protocols.

PSE&G's Annual True-Up Adjustment filing includes two attachments. Attachment A contains a recalculated Appendix A to Attachment H-10A that sets forth PSE&G's ATRR and NITS rate both at page 4. There were no material changes in PSE&G's accounting policies and practices since PSE&G's previous True-Up adjustment filing made on May 26, 2011. Attachment B contains a report for each transmission project listed in PSE&G's formula rate for which the Commission has authorized PSE&G to include CWIP in transmission rate base, in accordance with section 2.b of the Protocols.

As specified in the Protocols, this True-Up Adjustment is subject to review and challenge by Interested Parties. PSE&G is providing this annual True-Up Adjustment to parties identified in 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 www.PJM.com.

Thank you for your attention to this informational filing. Please advise if you have any questions.

Very truly yours,

Matthew M. Weissman

Matthew M. Weissman General Regulatory Counsel – Rates PSEG Services Company 80 Park Plaza, T5G Newark, NJ 07101 (973) 430-7052 (973) 430-5983 (facsimile)

Email: Matthew.Weissman@pseg.com
Counsel for Public Service Electric
and Gas Company

ATTACHMENT A

TTACHMENT H-10A			
I AOUMENT II-10A			
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rmula Rate Appendix A aded cells are input cells	Notes	FERC Form 1 Page # or Instruction	2011 Actual
ocators			
Warran O Calary Allegation Factor			
Wages & Salary Allocation Factor Transmission Wages Expense	(Note O)	Attachment 5	19,204,4
Hallomosion Wages Expense	(Note O)	Attachment	13,204,4
2 Total Wages Expense	(Note O)	Attachment 5	167,933,4
Less A&G Wages Expense Total Wages Less A&G Wages Expense	(Note O)	Attachment 5	8,134,9
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	159,798,5
Wages & Salary Allocator		(Line 1 / Line 4)	12.017
Plant Allocation Factors			
Electric Plant in Service	(Note B)	Attachment 5	9,115,561,4
Common Plant in Service - Electric		(Line 22)	103,769,3
Total Plant in Service		(Line 6 + 7)	9,219,330,8
Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5	2,675,220,9
Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5	521,5
Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5	20,594,7
Accumulated Common Amortization - Electric	(Note B)	Attachment 5	10,860,3
Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12)	2,707,197,6
4 Net Plant		(Line 8 - Line 13)	6,512,133,1
5 Transmission Gross Plant		(Line 31)	2,306,433,3
Gross Plant Allocator		(Line 15 / Line 8)	25.0174
Transmission Net Plant		(Line 43)	1,536,774,0
Net Plant Allocator		(Line 43) (Line 17 / Line 14)	23.5986
Plant In Service Transmission Plant In Service	(Note B)	Attachment 5	
Transmission Flant in Service			2 254 172 5
	(Note B)	Attachment 5	217,354,5
Intangible - Electric	(Note B)	Attachment 5 Attachment 5	217,354,5 1,431,5
1 Intangible - Electric 2 Common Plant - Electric	(Note B)	Attachment 5 Attachment 5 Attachment 5	217,354,5 1,431,5 103,769,3
I Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant	(Note B) (Note B) (Note B)	Attachment 5 Attachment 5	217,354,5 1,431,5 103,769,3 322,555,3
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications	(Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397	(Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25)	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 285,659,6
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator	(Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5)	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 285,659,6 12.017*
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5) (Line 26 * Line 27)	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 285,659,6 12,017;
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission	(Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5)	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 286,659,6 12,017; 34,330,2 17,930,5
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5) (Line 26 * Line 27) Attachment 5 (Line 28 + Line 29)	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 285,659,6 12,017; 34,330,2 17,930,5 52,260,7
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5) (Line 26 * Line 27) Attachment 5	217,354,5 1,431,5 103,769,3 322,555,3 31,024,6 5,871,6 285,659,9 12,017; 34,330,2 17,930,5 52,260,7
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Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 26 * Line 27) Attachment 5 (Line 28 + Line 29) (Line 19 + Line 30)	217,354,£ 1,431,£ 103,769,3 322,555,3 31,024,4 5,871,£ 285,659,€ 12,0177 34,330,2 17,930,5 52,260,7 2,306,433,3
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Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation - Electric	(Note B)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 26 * Line 27) Attachment 5 (Line 28 + Line 29) (Line 19 + Line 30) Attachment 5 Attachment 5 Attachment 5 Attachment 5	217,354,£ 1,431,£ 103,769,3 322,555,3 31,024,4 5,871,6 285,659,6 12,0177 34,330,2 17,930,£ 52,260,7 2,306,433,3
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Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation - Electric Less: Amount of General Depreciation Balance of Accumulated General Depreciation Accumulated Intangible Accumulated General Depreciation Accumulated General Depreciation Accumulated Intangible Amortization - Electric Accumulated General and Intangible Depreciation Ex. Acct. 397	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5) (Line 26 - Line 27) Attachment 5 (Line 28 + Line 29) (Line 19 + Line 30) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 33 + Line 34 - Line 35) (Line 10) (Line 36 + 37)	217,354,5 1,431,5 103,769,3 31,024,6 5,871,6 286,659,6 12,017; 34,330,2 17,930,5 52,260,7 2,306,433,3 748,939,8 103,811,8 20,594,7 22,142,4 102,264,1 521,5
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation - Electric Less: Amount of General Depreciation - Electric Less: Amount of General Depreciation Accumulated Intangible Amortization - Electric Accumulated General and Intangible Depreciation Accumulated General and Intangible Depreciation Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 26 - Line 27) Attachment 5 (Line 28 + Line 29) (Line 19 + Line 30) Attachment 5 (Line 33 + Line 34 - Line 35) (Line 10) (Line 36 + 37) (Line 5)	217,354,6 1,431,5 103,769,3 322,555,3 31,024,659,6 5,871,6 285,659,6 12,017 34,330,5 52,260,7 2,306,433,3 748,939,6 103,811,6 20,594,7 22,142,4 102,264,1 521,6 102,785,7
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Common Plant Depreciation Accumulated General and Intangible Depreciation Electric Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5) (Line 26 * Line 27) Attachment 5 (Line 28 + Line 29) (Line 19 + Line 30) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 33 + Line 34 - Line 35) (Line 36 + 37) (Line 5) (Line 38 * Line 39)	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 285,659,6 12,0177 34,330,2 17,930,5 52,260,7 2,306,433,3 748,939,8 103,811,8 20,594,7 22,142,4 102,264,1 521,5 102,785,7 12,0175
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation - Electric Less: Amount of General Depreciation - Electric Balance of Accumulated General Depreciation Accumulated General Depreciation Accumulated General Depreciation Accumulated General Depreciation Subtotal General and Intangible Depreciation Electric Accumulated General Depreciation Subtotal General and Intangible Depreciation Allocated to Transmission Accumulated General Depreciation Associated with Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 65) (Line 26 * Line 27) Attachment 5 (Line 28 + Line 29) (Line 19 + Line 30) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 33 + Line 34 - Line 35) (Line 36 + 37) (Line 5) (Line 38 * Line 39) Attachment 5	217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 285,659,6 12,0178 34,330,2 17,930,5 52,260,7 2,306,433,3 748,939,8 103,811,8 20,594,7 22,142,4 102,264,1 521,5 102,785,7 12,0198
Intangible - Electric Common Plant - Electric Total General, Intangible & Common Plant Less: General Plant Account 397 Communications Less: Common Plant Account 397 Communications General and Intangible Excluding Acct. 397 Wage & Salary Allocator General and Intangible Plant Allocated to Transmission Account No. 397 Directly Assigned to Transmission Total General and Intangible Functionalized to Transmission Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated Common Plant Depreciation Accumulated General Depreciation - Electric Less: Amount of General Depreciation - Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Note B) (Note B) (Note B) (Note B) (Note B) (Note B) (Note B & J)	Attachment 5 Attachment 5 Attachment 5 (Line 20 + Line 21 + Line 22) Attachment 5 Attachment 5 (Line 23 - Line 24 - Line 25) (Line 5) (Line 26 * Line 27) Attachment 5 (Line 28 + Line 29) (Line 19 + Line 30) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 33 + Line 34 - Line 35) (Line 36 + 37) (Line 5) (Line 38 * Line 39)	2,254,172,5 217,354,5 1,431,5 103,769,3 322,555,3 31,024,0 5,871,6 285,659,6 12,0179 34,330,2 17,930,5 52,260,7 2,306,433,3 748,939,8 103,811,8 20,594,7 22,142,4 102,264,1 521,5 102,785,7 12,0179 12,352,6 8,366,8

Public	c Service Electric and Gas Company			
ATTA	ACHMENT H-10A			
Form	ula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2011 Actual
Shade	ed cells are input cells			_
Adius	stment To Rate Base			
Aujus	SUITER TO Rate base			
	Accumulated Deferred Income Taxes			
44	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1	-346,596,319
(CWIP for Incentive Transmission Projects			
45	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6	147,126,019
46	Plant Held for Future Use	(Note C & O)	Attachment 5	3,010,207
46	Plant Held for Future Use	(Note C & Q)	Attachment 5	3,010,207
F	Prepayments			
47	Prepayments	(Note A & Q)	Attachment 5	8,251,966
	Materials and Comples			
48	Materials and Supplies Undistributed Stores Expense	(Note Q)	Attachment 5	0
49	Wage & Salary Allocator	(Note Q)	(Line 5)	12.0179%
50	Total Undistributed Stores Expense Allocated to Transmission		(Line 48 * Line 49)	0
51	Transmission Materials & Supplies	(Note N & Q))	Attachment 5	4,301,230
52	Total Materials & Supplies Allocated to Transmission		(Line 50 + Line 51)	4,301,230
	Dealt Western Control			
53	Cash Working Capital Operation & Maintenance Expense		(Line 80)	80,150,098
54	1/8th Rule		1/8	12.5%
55	Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	10,018,762
	Network Credits			
56	Outstanding Network Credits	(Note N & Q))	Attachment 5	0
_		(1313 11 21)		
57 <u>T</u>	Total Adjustment to Rate Base		(Lines 44 + 45 + 46 + 47 + 52 + 55 - 56)	-173,888,135
58 F	Rate Base		(Line 43 + Line 57)	1,362,885,884
			(1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	,,
Opera	ations & Maintenance Expense			
,	Fransmission O&M			
59	Transmission O&M	(Note O)	Attachment 5	55,958,611
60	Plus Transmission Lease Payments	(Note O)	Attachment 5	0
61	Transmission O&M		(Lines 59 + 60)	55,958,611
	Allocated Administrative & General Expenses			
62	Total A&G	(Note O)	Attachment 5	173,318,928
63	Plus: Fixed PBOP expense	(Note J)	Attachment 5	77,745,482
64	Less: Actual PBOP expense	(Note O)	Attachment 5	45,723,622
65	Less Property Insurance Account 924	(Note O)	Attachment 5	1,175,109
66	Less Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5	10,260,272
67 68	Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note O) (Note D & O)	Attachment 5	2,189,924 0
69	Administrative & General Expenses	(Note D & O)	Attachment 5 Sum (Lines 62 to 63) - Sum (Lines 64 to 68)	191,715,483
70	Wage & Salary Allocator		(Line 5)	12.0179%
71	Administrative & General Expenses Allocated to Transmission		(Line 69 * Line 70)	23,040,162
72	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5	874,016
73	General Advertising Exp Account 928	(Note G & O)	Attachment 5 Attachment 5	0/4,016
74	Subtotal - Accounts 928 and 930.1 - Transmission Related	(140te V & O)	(Line 72 + Line 73)	874,016
			,,	
75	Property Insurance Account 924	<u>-</u>	(Line 65)	1,175,109
76	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5	1 175 100
77 78	Total Accounts 928 and 930.1 - General Net Plant Allocator		(Line 75 + Line 76) (Line 18)	1,175,109 23.5986%
79	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	277,310
				=11,010

(Lines 61 + 71 + 74 + 79)

80,150,098

Total Transmission O&M

	e Electric and Gas Company				
TTACHME	NT H-10A				
rmula Rate	Appendix A		Notes	FERC Form 1 Page # or Instruction	2011 Actual
	are input cells				
preciation	& Amortization Expense				
Deprecia	ition Expense				
1 Tra	nsmission Depreciation Expense Including Amortization	on of Limited Term Plant	(Note J & O)	Attachment 5	51,905,
	neral Depreciation Expense Including Amortization of		(Note J & O)	Attachment 5	15,856,
	s: Amount of General Depreciation Expense Associate ance of General Depreciation Expense	ted with Acct. 397	(Note J & O)	Attachment 5 (Line 82 - Line 83)	1,958, 13,898,
	ngible Amortization		(Note A & O)	Attachment 5	5,050,
Tot			((Line 84 + Line 85)	18,948
	ge & Salary Allocator			(Line 5)	12.01
	neral Depreciation & Intangible Amortization Allocated			(Line 86 * Line 87)	2,277
	neral Depreciation Expense for Acct. 397 Directly Ass		(Note J & O)	Attachment 5	1,775
Gei	neral Depreciation and Intangible Amortization Fu	nctionalized to Transmission		(Line 88 + Line 89)	4,053
Total Tra	Insmission Depreciation & Amortization			(Lines 81 + 90)	55,959.
res Other t	han Income Taxes				
	her than Income Taxes		(Note O)	Attachment 2	8,657,
	xes Other than Income Taxes		(14010-0)		8,657
Total Ta	kes Other than income raxes			(Line 92)	0,037
turn \ Capi	talization Calculations				
<u> </u>				p117.62.c through 67.c	228,331,
Long Te			enter positive	p117.62.c through 67.c p118.29.d	
4 Long Te 5 Preferre	rm Interest d Dividends n Stock		·	p118.29.d	
4 Long Te 5 Preferred Common	rm Interest d Dividends n Stock prietary Capital		(Note P)	p118.29.d Attachment 5	4,535,704,
4 Long Te 5 Preferrer Common 6 Pro 7 L	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Accu	ount 219	·	p118.29.d Attachment 5 Attachment 5	4,535,704,
4 Long Te 5 Preferred Common 6 Pro 7 L 8 L	rm Interest d Dividends 1 Stock prietary Capital ess Accumulated Other Comprehensive Income Acco	punt 219	(Note P) (Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106)	4,535,704, 1,024,
Long Te Common Pro Pro Common	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Accu	ount 219	(Note P)	p118.29.d Attachment 5 Attachment 5	4,535,704, 1,024, 3,263,
Long Te Common Pro Pro L L L Con Con Con Con Con Con Con Con	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock ation	ount 219	(Note P) (Note P) (Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99)	4,535,704 1,024 3,263 4,531,415
Long Te Common Pro Pro Common L L Common Common L L Common L L L Common Common L L L L L L L L L L L L L L L L L L L	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt	ount 219	(Note P) (Note P) (Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5	4,535,704 1,024 3,263 4,531,415 4,277,118
Long Te Common Pro L L L L L L Common Common L L L L L Common L L L L L L L L L L L L L L L L L L L	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt	ount 219	(Note P) (Note P) (Note P) (Note P) (Note P) (Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5	4,535,704 1,024 3,263 4,531,415 4,277,118
Long Te Common Pro L L L C C C C C C C C C C C C C C C C	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Acce ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt	ount 219	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5	4,535,704 1,024 3,263 4,531,415 4,277,118 99,025
4 Long Te 5 Preferrer Commoi 6 7 L 3 L 9 L 00 Coi Capitaliz 11 Lon 12 13 14	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt	ount 219	(Note P) (Note P) (Note P) (Note P) (Note P) (Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843,
Common S Proferrer C Common S Proferrer C Common S Proferrer C Common S Proferrer C Common S L C Common S L C Common S L C C C C C C C C C C C C C C C C C C	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Access Preferred Stock ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt ferred Stock	ount 219	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843, 4,143,249,
Common Co	rm Interest d Dividends a Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt lerred Stock lerred Stock lerred Stock	ount 219	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100)	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843, 4,143,249, 4,531,415,
Common Co	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Access Preferred Stock ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt ferred Stock	ount 219	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5	4,535,704 1,024 3,263 4,531,415 4,277,118 99,025 34,843 4,143,249 4,531,415
Common Land Land Land Land Land Land Land Lan	rm Interest d Dividends 1 Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock attion g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt ferred Stock mmon Stock at Capitalization of %	otal Long Term Debt	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108)	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843, 4,143,249, 4,531,415, 8,674,665,
Long Te Preferrer Common Pro L L L L L L L L L	rm Interest d Dividends a Stock prietary Capital ess Accumulated Other Comprehensive Income Acce ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss all Long Term Debt ferred Stock mmon Stock at Capitalization at % ferred %	otal Long Term Debt referred Stock	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108)	4,535,704 1,024 3,263 4,531,415 4,277,118 99,025 34,843 4,143,249 4,531,415 8,674,665 47. 0.
Long Te Common Profession	rm Interest d Dividends a Stock prietary Capital ess Accumulated Other Comprehensive Income Acce ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss all Long Term Debt ferred Stock mmon Stock at Capitalization at % ferred %	otal Long Term Debt	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108)	4,535,704 1,024 3,263 4,531,415 4,277,118 99,025 34,843 4,143,249 4,531,415 8,674,665 47. 0.
Long Te	rm Interest d Dividends a Stock prietary Capital ess Accumulated Other Comprehensive Income Acce ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt ferred Stock mmon Stock at Capitalization at % ferred % ferred % for Cost	iotal Long Term Debt referred Stock iommon Stock iotal Long Term Debt	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105)	4,535,704 1,024 3,263 4,531,415 4,277,118 99,025 34,843 4,143,249 4,531,415 8,674,665 47. 0.
Long Te Common Prof	rm Interest d Dividends 1 Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt ferred Stock nmon Stock 1 Capitalization 1 Tered % Permon % Cot Cost ferred Cost P Cost Cost ferred Cost	otal Long Term Debt referred Stock rommon Stock otal Long Term Debt referred Stock	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Surn Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106)	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843, 4,143,249, 4,531,415, 8,674,665, 47.: 0.0 52.:
Long Te Common Prof	rm Interest d Dividends 1 Stock prietary Capital ess Accumulated Other Comprehensive Income Acco ess Preferred Stock ess Account 216.1 mmon Stock ation g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt ferred Stock nmon Stock 1 Capitalization 1 Tered % Permon % Cot Cost ferred Cost P Cost Cost ferred Cost	iotal Long Term Debt referred Stock iommon Stock iotal Long Term Debt	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105)	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843, 4,143,249, 4,531,415, 8,674,665, 47.: 0.0 52.:
Long Te	rm Interest d Dividends a Stock prietary Capital ess Accumulated Other Comprehensive Income Acce ess Preferred Stock ess Account 216.1 mmon Stock attion g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss all Long Term Debt ferred Stock mmon Stock at Capitalization of the Capitalization of th	otal Long Term Debt referred Stock common Stock otal Long Term Debt referred Stock common Stock otal Long Term Debt (WCLTD)	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed (Line 109 * Line 112)	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843, 4,143,249, 4,531,415, 8,674,665, 47.7 0.0 52.2
Long Te	rm Interest d Dividends n Stock prietary Capital ess Accumulated Other Comprehensive Income Acce ess Preferred Stock ess Account 216.1 mmon Stock attion g Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss al Long Term Debt ferred Stock al Capitalization ot % ferred % ferred % ferred % ferred % ferred % ferred Cost mmon % c tot Cost ferred Cost mmon Cost ciphted Cost of Debt ghted Cost of Preferred P fighted Cost of Preferred	otal Long Term Debt referred Stock ommon Stock otal Long Term Debt referred Stock ommon Stock	(Note P)	p118.29.d Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 96 - 97 - 98 - 99) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 101 - 102 + 103 - 104) Attachment 5 (Line 100) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 94 / Line 105) (Line 95 / Line 106) Fixed	4,535,704, 1,024, 3,263, 4,531,415, 4,277,118, 99,025, 34,843, 4,143,249, 4,531,415, 8,674,665, 47.7 0.0 52.2 0.0 0.0 0.1

(Line 58 * Line 118)

119,027,513

119 Investment Return = Rate Base * Rate of Return

AT I A	CHMENT H-10A				
ormul	a Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2011 Actual
	cells are input cells				
ompo	site Income Taxes				
	come Tax Rates				
120	FIT=Federal Income Tax Rate		(Note I)		35.0
121	SIT=State Income Tax Rate or Composite				9.0
22	<u>p</u>	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.0
23	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			40.8
24	T / (1-T)				69.0
IT	C Adjustment				
25	Amortized Investment Tax Credit	enter negative	(Note O)	Attachment 5	-1,079
26	1/(1-T)			1 / (1 - Line 123)	169.0
27	Net Plant Allocation Factor			(Line 18)	23.59
28	ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	-430
29 In e	come Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 124 * Line 119 * (1- (Line 115 / Line 118))]	57,427,
130 <u>To</u>	otal Income Taxes	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 124 * Line 119 * (1- (Line 115 / Line 118))] (Line 128 + Line 129)	57,427,6 56,996,9
30 To	otal Income Taxes ue Requirement ummary	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129)	56,996,
30 To	ital Income Taxes Ie <mark>Requirement Immary Net Property, Plant & Equipment</mark>	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43)	56,996,9 1,536,774
30 <u>To</u> evenu Su 31 32	ital Income Taxes In Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43) (Line 57)	1,536,774 -173,888
30 <u>To</u> evenu Su 31 32	ital Income Taxes Ie <mark>Requirement Immary Net Property, Plant & Equipment</mark>	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43)	56,996, 1,536,774 -173,888
30 <u>To</u> evenu Su 31 32 33	ital Income Taxes In Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43) (Line 57)	1,536,774 -173,888 1,362,885
30 To	ital Income Taxes Ile Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80)	1,536,774 -173,888 1,362,885
30 To	in Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base Total Transmission O&M	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43) (Line 57) (Line 58)	1,536,774 -173,888 1,362,885 80,150 55,959
30 To	Interpretation of the state of	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80) (Line 91)	1,536,774 -173,888 1,362,885 80,150 55,959
30 To	Interview Taxes Ide Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80) (Line 91) (Line 93)	1,536,774 -173,888 1,362,885 80,150 55,959 8,657 119,027
30 To	Interpretation of the	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80) (Line 91) (Line 93) (Line 119)	1,536,774 -173,888 1,362,885 80,150 55,959 8,657 119,027 56,996
30 To	Ital Income Taxes In Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Ijustment to Remove Revenue Requirements Ass			(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80) (Line 91) (Line 93) (Line 119) (Line 130) (Sum Lines 134 to 138)	1,536,774 -173,888 1,362,885 80,150 55,959 8,657 119,027 56,996
30 To Sevent 31 32 33 34 35 36 37 38	Interpretation of the state of			(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80) (Line 91) (Line 93) (Line 119) (Line 130)	1,536,774 -173,888 1,362,855 80,150 55,959 8,657 119,027 56,996
30 To St. St. 31 32 33 34 35 36 37 38 39 Ac 40 41	Ital Income Taxes In Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Itjustment to Remove Revenue Requirements Ass Transmission Plant In Service Excluded Transmission Pacilities		(Note B & M)	(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80) (Line 91) (Line 93) (Line 119) (Line 130) (Sum Lines 134 to 138)	56,996, 1,536,774 -173,888 1,362,885 80,150 55,959 8,657 119,027 56,996 320,791
30 To eventum St. 31 32 33 34 35 36 37 38 39 Ac 40 41 42	Ital Income Taxes Ie Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Ijustment to Remove Revenue Requirements Ass Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities		(Note B & M)	(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 91) (Line 93) (Line 119) (Line 130) (Sum Lines 134 to 138) (Line 19) Attachment 5 (Line 140 - Line 141)	1,536,774 -173,888 1,362,885 80,150 55,959 8,657 119,027 56,996 320,791
30 To St. St. 331 332 333 34 35 336 337 38 39 Ac 40 41 42	Ital Income Taxes In Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Itjustment to Remove Revenue Requirements Ass Transmission Plant In Service Excluded Transmission Pacilities		(Note B & M)	(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 80) (Line 91) (Line 93) (Line 119) (Line 130) (Sum Lines 134 to 138)	56,996,t
Su S	Ital Income Taxes Ie Requirement Immary Net Property, Plant & Equipment Total Adjustment to Rate Base Rate Base Total Transmission O&M Total Transmission Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Ijustment to Remove Revenue Requirements Ass Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities		(Note B & M)	(Line 128 + Line 129) (Line 43) (Line 57) (Line 58) (Line 91) (Line 93) (Line 119) (Line 130) (Sum Lines 134 to 138) (Line 19) Attachment 5 (Line 140 - Line 141)	1,536,774 -173,888 1,362,885 80,150 55,959 8,657 119,027 56,996 320,791

Public Service Electric and Gas Company

	ijustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
140	Transmission Plant In Service		(Line 19)	2,254,172,553
141	Excluded Transmission Facilities	(Note B & M)	Attachment 5	0
142	Included Transmission Facilities		(Line 140 - Line 141)	2,254,172,553
143	Inclusion Ratio		(Line 142 / Line 140)	100.00%
144	Gross Revenue Requirement		(Line 139)	320,791,477
145	Adjusted Gross Revenue Requirement		(Line 143 * Line 144)	320,791,477
Re	evenue Credits & Interest on Network Credits			
146	Revenue Credits	(Note O)	Attachment 3	34,094,468
147	Interest on Network Credits	(Note N & O)	Attachment 5	0
148	Net Revenue Requirement		(Line 145 - Line 146 + Line 147)	286,697,010
Ne	et Plant Carrying Charge			
149	Gross Revenue Requirement		(Line 144)	320,791,477
150	Net Transmission Plant		(Line 19 - Line 32)	1,505,232,750
151	Net Plant Carrying Charge		(Line 149 / Line 150)	21.3118%
152	Net Plant Carrying Charge without Depreciation		(Line 149 - Line 81) / Line 150	17.8634%
153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 149 - Line 81 - Line 119 - Line 130) / Line 150	6.1692%
Ne	et Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
154	Gross Revenue Requirement Less Return and Taxes		(Line 144 - Line 137 - Line 138)	144,766,979
155	Increased Return and Taxes		Attachment 4	188,060,602
156	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 154 + Line 155)	332,827,582
157	Net Transmission Plant		(Line 19 - Line 32)	1,505,232,750
158	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 156 / Line 157)	22.1114%
159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 156 - Line 81) / Line 157	18.6630%
160	Net Revenue Requirement		(Line 148)	286,697,010
161	True-up amount		Attachment 6	3,835,973
162	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJ	JM transmission zones	Attachment 7	1,385,386
163	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	0
164	Net Zonal Revenue Requirement		(Line 160 + 161 + 162 + 163)	291,918,369
Ne	etwork Zonal Service Rate			
165	1 CP Peak	(Note L)	Attachment 5	10,761.4
166	Rate (\$/MW-Year)		(Line 164 / 165)	27,126
167	Network Service Rate (\$/MW/Year)		(Line 166)	27,126

Public Service Electric and Gas Company

ATTACHMENT H-10A

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

2011 Actual

Shaded cells are input cells

Notes

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

 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 147.
- O Expenses reflect full year plan
- P The projected capital structure shall reflect the capital structure from the FERC Form 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form 1 data available. Calculated using the average of the prior year and current year balances.
- Q Calculated using beginning and year end projected balances.

END

Only Transmission Related	Plant Related	Labor Related	Total ADIT
0	(1,528,049,984)	(1,142,245)	From Acct. 282 total, below
(1,781,312)	(216,342,830)	(27,435,149)	From Acct. 283 total, below
1,617,015	5,673,120	8,038,154	(1,998,707,149) From Acct. 190 total, below
(164,297)	(1,738,719,694)	(20,539,240)	(1,759,423,230)
		12.0179%	(239,283,918.5)
	23.5986%		
(164,297)	(410,313,979)	(2,468,384)	(412,946,660)
(164,297)	(278,087,355)	(1,994,326)	(280,245,978)
(164,297)	(344,200,667)	(2,231,355)	(346,596,319) Appendix A, Line 44
	Transmission Related 0 (1,781,312) 1,617,015 (164,297) (164,297) (164,297)	Transmission Related Related 0 (1.528,049,984) (216,342,830) (1.570,15 (216,342,830) (1.64,297) (1.738,719,694) (164,297) (216,342,97) (278,087,355)	Transmission Related Plant Related Labor Related 0 (1,528,049,984) (1,142,245) 1,877,015 (216,342,830) (27,485,149,814,41,412,412) (164,297) (1,736,749,694) (20,028,144,41,412,412) (164,297) (1,736,749,694) (20,028,144,41,412,412) (164,297) (410,313,979) (2,468,384) (164,297) (278,087,365) (1,948,326)

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 108
(33,365,887) < From Acct 283, below

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

A	В	С	D	E	F	G
ADIT-190	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Public Utility Realty Tax (PURTA)	1,617,015		1,617,015			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Additional Maintenance Expense	1,348,125	1,348,125				Book estimate accrued expenses, generation related taxe
Newark Center Renovations	10,804				10,804	Amort of Renovations of Newark Plaza - General Property
New Jersey Corporate Business Tax(NJCBT)						New Jersey Corporate Income Tax Plant Related- Contra Account of 283 NJCBT
NJCBT - Step Up Basis						New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
ADIT - Real Estate Taxes	2,509,478			2,509,478		Book estimate accrued and expensed, tax deduction when paid related to plan
Gross Receipts & Franchise Tax(GRAFT)	756,443	756,443				Retail related
Market Transition Charge Revenue	25,708,163	25,708,163				Stranded cost recovery - generation related
Mine Closing Costs	1,357,594	1,357,594				Book estimate accrued and expensed, tax deduction when paid - Generation relate
FIN 47	19,094	19,094				Asset Retirement Obligation - Legal liability for environmental removal costs
Vacation Pay	3,423,114				3,423,114	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB	160,982,925				160,982,925	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents	3,255,188				3,255,188	Book accrual of dividends on employee stock options affecting all functions
Deferred Compensation	509,166				509,166	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Interest/AFDC Debi	3,163,642			3,163,642		Capitalized Interest - Book vs Tax relates to all plant in all function:
ADIT - Unallowable PIP Accrua	(450,789)				(450,789)	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Legal Fees	637,144	637,144				Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Rev of 1985-1993 Settle Int Exp	(3,308,624)	(3,308,624)				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - Interest on Dismantling & Decommissioning	(1,940,681)	(1,940,681)				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Generation relate
ADIT - SETI Dissolution	60,619	60,619				Book estimate accrued and expensed, tax deduction when paid / audit settlement - Retail relate
Minimum Pension Liability	137,435	137,435				Associated with Pension Liability not in rates
FIN 48 Services Allocation	(981,910)	(981,910)				Uncertain Tax Positions - Assets/(Liabilities) not in rates
Bankruptcies \$ Acfc	50,777	50,777				Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferred	(6,001,403)	(6,001,403)				Deferred recovery of lost repair allowance deductions-Retail Relater
Fin Def. Energy competition Act CT	(2,261,098)	(2,261,098)				Restructuring Costs - Generation related
Def Tax Meter Equipment	201,647	201,647				Book estimate accrued and expensed, tax deduction when paid - Retail - Distribution Meter
Unrealized L/G Rabbi Trust	373,519				373,519	Book estimate accrued and expensed, tax deduction when paid for Executive Compensatior
Reserve for SECA	(1,111,579)	(1,111,579)				Related to LSE SECA obligations - retai
Estimated Severance Pay Accruals	917,153				917,153	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Federal Taxes Deferred	34,665,721			34,665,721		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Federal Taxes Current	33,159,590			33,159,590		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement	36,094,989			36,094,989		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234	294,903,259	14,671,745	1,617,015	109,593,420	169,021,079	
Less FASB 109 Above if not separately removed	103,920,300			103,920,300		
Less FASB 106 Above if not separately removed	160,982,925				160,982,925	
Total	30,000,034	14,671,745	1,617,015	5,673,120	8,038,154	

- 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
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

ttachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet						
A	В	С	D	E	F	G
ADIT- 282	Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Depreciation - Liberalized Depreciation	(1,500,174,687)			(1,500,174,687)		Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all functions
Depreciation - Non Utility Property	(78,228,325)	(78,228,325)				Inter-company gain on sale of non-regulated generation assets.
Cost of Removal	(24,964,574)			(24,964,574)		Book estimate accrued and expensed, tax deduction when paid. Retail related - Component of Liberalized Depreciation
FERC Normalization	(2,910,723)			(2,910,723)		Reverse South Georgia - Remaining Basis
Deferred Taxes on Rabbi Trust	(1,142,245)				(1,142,245)	Book estimate accrued and expensed, tax deduction when paid for Executive Compensation
Accounting for Income Taxes	(245,913,368)			(245,913,368)		FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
Subtotal - p275	(1,853,333,922)	(78,228,325)		(1,773,963,352)	(1,142,245	
Less FASB 109 Above if not separately removed	(245,913,368)			(245,913,368)		
Less FASB 106 Above if not separately removed Total	(1,607,420,554)	(78,228,325)		(1,528,049,984)	(1,142,245)	
i otai	(1,607,420,554)	(78,228,325)	1	(1,528,049,984)	(1,142,245)	II .

Instructions for Account 282:

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

A	В	С	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	
ADI 200		reace	related	- Iun	Eubor	
Fin 48 Assessment	(7,906,876)	(7,906,876)				Basis difference resulting from accelerated deductions for repairs and Indirect Cost:
Securitization Regulatory Asset	1,092,557,518	1,092,557,518				Generation Related (Securitization of Stranded Costs)
Securitization - Federal	(1,221,997,600)	(1,221,997,600)				Generation Related (Securitization of Stranded Costs)
Securitization - State	(365,173,288)	(365,173,288)				Generation Related (Securitization of Stranded Costs)
Amortization of Hope Creek License Costs	(649,571)	(649,571)				Book vs Tax Difference - Generation Related
Environmental Cleanup Costs	27,161,047	27,161,047				Book estimate accrued and expensed, tax deduction when paid - Manufactured Gas Plant
Company-Owned Life Insurance (COLI)	(3,746,320)	(3,746,320)				Related to Uncertain Tax Position (FIN 48) which will be reclassified and not in rates
New Jersey Corporation Business Tax	(191,686,454)	(8,709,512)		(182,976,942)		New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
NJCBT - Step Up Basis	141,930,838	141,930,838				New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
Obsolete Material Write Off	5,751,926	5,751,926				Book accrued write-off, tax deduction when actually disposed of - Generation Related
Fuel Cost Adjustment	(35,285,945)	(35,285,945)				Book deferral of Underrecovered Fuel Costs - Retail Relater
Accelerated Activity Plan	(90,326,601)	(90,326,601)				Demand Side management and Associated Programs - Retail Related
Take-or-Pay Costs	913,793	913,793				Gas Supply Contracts
Other Contract Cancellations	(7,904,692)	(7,904,692)				Generation Related (Non-Utility Asset/Liability)
Other Computer Software	(18,771,593)				(18,771,593)	Accelerated Amortization of Computer Software - General Plar
Loss on Reacquired Debt	(33,365,887)			(33,365,887)		Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction	(94,354,591)	(94,354,591)				Associated with Pension Liability not in rates
Amortization of Peach Bottom HWC	(689,765)	(689,765)				Generation Related (Non-Utility Asset/Liability)
Radioactive Waste Storage Costs	(1,092,677)	(1,092,677)				Generation Related (Non-Utility Asset/Liability)
Severance Pay Costs	(8,522,760)					Book estimate accrued and expensed, tax deduction when paid related to all employee
Repair Allowance-Reverse Amortization	(1,100,021)	(1,100,021)				Retail Related - Electric Distribution
Public Utility Realty Tax Assessment (PURPA)	(1,781,312)		(1,781,312)			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Federal Excise Tax Fuel Refunds	(137,133)				(137,133)	Vehicle Fuel Tax - Genera
Decommissioning and Decontamination Costs	12,603,383	12,603,383				Payments to DOE - Generation Related
Emission Allowance Sales	2,868,153	2,868,153				Sales of Emission Allowances - Generation Related
Interest Expense 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)	0			(3,663)	Book estimate accrued and expensed, tax deduction when paid relating to all employee
Purchase Power - Audit Settlement	848,006	848,006			(1)	Purchased Power Settlements - Generation Related
Crude Oil Refunds	1,570,058	1,570,058				Generation Related (Non-Utility Asset/Liability)
Peach Bottom Interim Fuel Storage	(852,372)	(852,372)				Interim Nuclear Fuel Storage Costs - Generation Related
Amort UCUA Property Loss	15	15				Generation Related (Non-Utility Asset/Liability)
New Network Metering Equipment	(201,674)	(201,674)				New Upgraded Meter Equipments - Retail Related - Distribution Meters
Accounting for Income Taxes (FAS109) - Federa	(43,428,135)	(22.7,074)		(43,428,135)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - State	(16,672,959)			(16,672,959)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requiremen	(198,172,681)			(198,172,681)		FASB 109 - gross-up
iPower (Deferred Project Costs)	(2,639,475)	(2,639,475)				
Adj. Holding Account	(1,922,994)	(1,922,994)				
Subtotal - p277	(1,064,033,580)	(560,200,515)	(1,781,312)	(474,616,605)	(27,435,149)	
Less FASB 109 Above if not separately removed	(258,273,775)	(,)010)	(.,,012)	(258,273,775)	(2.,.30,140)	
Less FASB 106 Above if not separately removed	(200,210,110)			(,,-),110)		
Total	(805,759,805)	(560,200,515)	(1,781,312)	(216,342,830)	(27,435,149)	
	(000,700,000)	(,5,010)	(.,,012)	(= : -,- : 2,000)	(=:,:30,140)	

Instructions for Account 283:

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
ADIT- 282	0	(1,049,701,698)	(273,418)		From Acct. 282 total, below
ADIT-283	(1.781.312)	(62.048.407)	(25.067.454)		From Acct. 283 total, below
ADIT-190	1,617,015	(66,654,693)	8,746,231		From Acct. 190 total, below
Subtotal	(164,297)	(1,178,404,798)	(16,594,641)		
Wages & Salary Allocator			12.0179%		
Net Plant Allocator		23.5986%			
End of Year ADIT	(164,297)	(278,087,355)	(1,994,326)	(280,245,978)	

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 108
(34.57,105) < From Acct 283, below

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

A	B Total	C Gas. Prod	D Only	E	F	G
ADIT-190	rotar	Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Public Utility Realty Tax (PURTA)	1,617,015		1,617,015			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Additional Maintenance Expense	1,348,125	1,348,125				Book estimate accrued expenses, generation related taxe
Newark Center Renovations	10,804				10,804	Amort of Renovations of Newark Plaza - General Property
New Jersey Corporate Business Tax(NJCBT)	(71,510,516)			(71,510,516)		New Jersey Corporate Income Tax Plant Related- Contra Account of 283 NJCBT
NJCBT - Step Up Basis	150,801,919	150,801,919				New Jersey Corporate Income Tax for Utility - Gets return on but no return of prior book vs tax timing difference
ADIT - Real Estate Taxes	2,669,658			2,669,658		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	46,921,893	46,921,893				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	12,863	12,863				Asset Retirement Obligation - Legal liability for environmental removal cost:
Vacation Pay	3,625,103				3,625,103	Vacation pay earned and expensed for books, tax deduction when paid - employees in all function
OPEB	154,953,273				154,953,273	FASB 106 - Post Retirement Obligation, labor related
Deferred Dividend Equivalents	3,761,808				3,761,808	Book accrual of dividends on employee stock options affecting all functions
Deferred Compensation	473,527				473,527	Book estimate accrued and expensed, tax deduction when paid - employees in all function
ADIT - Interest/AFDC Deb	2,186,165			2,186,165		Capitalized Interest - Book vs Tax relates to all plant in all function:
ADIT - Unallowable PIP Accrua	(1,213,324)				(1,213,324)	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	(3,248,269)	(3,248,269)				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	(728,100)	(728,100)				Uncertain Tax Positions - Assets/(Liabilities) not in rates
Bankruptcies \$ Acfc	(55,303)	(55,303)				Book estimate accrued and expensed, tax deduction when paid - Generation Relate
Repair Allowance Deferred	(9,514,503)	(9,514,503)				Deferred recovery of lost repair allowance deductions-Retail Relater
Fin Def. Energy competition Act CT	(4,062,698)	(4,062,698)				Restructuring Costs - Generation related
Def Tax Meter Equipment	201,647	201,647				Book estimate accrued and expensed, tax deduction when paid - Retail - Distribution Meter
Unrealized L/G Rabbi Trust	559,820				559,820	Book estimate accrued and expensed, tax deduction when paid for Executive Compensation
Reserve for SECA	(1,111,579)	(1,111,579)				Related to LSE SECA obligations - retai
Estimated Severance Pay Accruals	1,528,493				1,528,493	Book estimate accrued and expensed, tax deduction when paid - employees in all function
Federal Taxes Deferred	25,184,953			25,184,953		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Federal Taxes Current	34,278,918			34,278,918		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulatio
Fed Taxes Reg Requirement	30,320,435			30,320,435		FASB 109 - deferred tax asset primarily associated with items previously flowed through due to regulation
Subtotal - p234	370,020,681	181,574,549	1,617,015	23,129,613	163,699,504	
Less FASB 109 Above if not separately removed	89,784,306			89,784,306		
Less FASB 106 Above if not separately removed	154,953,273				154,953,273	
Total	125,283,102	181,574,549	1,617,015	(66,654,693)	8,746,231	

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	С	D E	F	G
ADIT- 282	Total	Gas, Prod Or Other Related	Only Transmission Plant	Labor	
		Related	Related Related	Related	Justification
Depreciation - Liberalized Depreciation	(1,015,693,569)		(1,015,693,	69)	Basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes - related to all function
Depreciation - Non Utility Property	(87,419,325)	(87,419,325)			Inter-company gain on sale of non-regulated generation assets.
Cost of Removal	(31,097,406)		(31,097,	06)	Book estimate accrued and expensed, tax deduction when paid. Retail related - Component of Liberalized Depreciation
FERC Normalization	(2,910,723)		(2,910,	23)	Reverse South Georgia - Remaining Basis
Deferred Taxes on Rabbi Trust	(273,418)			(273,418	Book estimate accrued and expensed, tax deduction when paid for Executive Compensation
Accounting for Income Taxes	(244,583,725)		(244,583,	25)	FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation
Subtotal - p275	(1,381,978,166)	(87,419,325)	(1,294,285,4	23) (273,418)	
Less FASB 109 Above if not separately removed	(244,583,725)	(37,418,323)	(244,583,7		
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(244,583,725)		(244,583,7		
Total	(1,137,394,441)	(87,419,325)	(1,049,701,6	98) (273,418)	

Instructions for Account 282

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

A	В	С	D Only	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant	Labor	
Fin 48	(20,972,340)	(20,972,340)				Uncertain Tax Positions - Assets/(Liabilities) not in rates
Securitization Regulatory Asset	971,947,670	971,947,670				Generation Related (Securitization of Stranded Costs)
Securitization - Federal	(1,292,307,692)	(1,292,307,692)				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	21,998,597	21,998,597				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	(27,491,302)			(27,491,302)		New Jersey Corporate Income Tax - Plant Related- Contra Account of 190 NJCBT
Obsolete Material Write Off	5,751,926	5,751,926				Book accrued write-off, tax deduction when actually disposed of - Generation Relater
Fuel Cost Adjustment	(64,359,230)	(64,359,230)				Book deferral of Underrecovered Fuel Costs - Retail Related
Accelerated Activity Plan	(58,462,633)	(58,462,633)				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	(13,532,974)				(13,532,974)	Accelerated Amortization of Computer Software - General Plar
Loss on Reacquired Debt	(34,557,105)			(34,557,105)		Tax deduction when reacquired, booked amortizes to expense
Additional Pension Deduction	(112,963,065)	(112,963,065)				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	(11,393,684)				(11,393,684)	Book estimate accrued and expensed, tax deduction when paid related to all employee
Repair Allowance-Reverse Amortization	(1,743,001)	(1,743,001)				Retail Related - Electric Distribution
Public Utility Realty Tax Assessment (PURPA)	(1,781,312)		(1,781,312)			Property Taxes for Transmission Switching Stations owned in Pennsylvania
Federal Excise Tax Fuel Refunds	(137,133)				(137,133)	Vehicle Fuel Tax - Genera
Decommissioning and Decontamination Costs	12,603,383	12,603,383				Payments to DOE - Generation Related
Emission Allowance Sales	2,868,153	2,868,153				Sales of Emission Allowances - Generation Related
Interest Expense Adjustment						Generation Related (Non-Utility Asset/Liability)
Capitalization of Study Costs	(2,009,586)	(2,009,586)				Generation Related (Non-Utility Asset/Liability)
Mescalero Radioactive Wast Storage Costs	158,378	158,378				Generation Related (Non-Utility Asset/Liability)
Sale of Call Option	(70)	(70)				Book amortization expensed, tax deduction when occurred Retail Related - distribution propert
Vacation Pay Adjustment	(3,663)	0			(3,663)	Book estimate accrued and expensed, tax deduction when paid relating to all employee
Purchase Power - Audit Settlement	848,006	848,006				Purchased Power Settlements - Generation Related
Crude Oil Refunds	1,570,058	1,570,058				Generation Related (Non-Utility Asset/Liability)
Peach Bottom Interim Fuel Storage	(11,037,372)	(11,037,372)				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	(33,621,101)			(33,621,101)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - State	(16,672,959)			(16,672,959)		FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Accounting for Income Taxes (FAS109) - Regulatory Requiremen	(200,301,452)			(200,301,452)		FASB 109 - gross-up
iPower (Deferred Project Costs)	(3,770,807)	(3,770,807)				
Adj. Holding Account	(1,922,994)	(1,922,994)				
Subtotal - p277	(1,269,839,483)	(930,346,798)	(1,781,312)	(312,643,919)	(25,067,454)	
Less FASB 109 Above if not separately removed	(250,595,512)	, , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(250,595,512)	, .,,	
Less FASB 106 Above if not separately removed	,			,		
Total	(1,019,243,971)	(930,346,798)	(1,781,312)	(62,048,407)	(25,067,454)	

Instructions for Account 283:

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

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 2 - Taxes Other Than Income Worksheet - December 31, 2011

Oth	er Taxes	Page 263 Col (i)	Allocator	Allocated Amount	
	Plant Related				
1 2	Real Estate Total Plant Related	18,940,837 18,940,837	N/A	7,196,059	Attachment #5
	Labor Related	Wages	& Salary Allo	ocator	
3 4 5 6 7 8	FICA Federal Unemployment Tax New Jersey Unemployment Tax New Jersey Workforce Development Total Labor Related	12,189,754 90,647 451,695 (568,477)	12.0179%	1,461,811	
	Other Included	Ne	t Plant Alloca	tor	
9 10 11 12					
13	Total Other Included	0	23.5986%	0	
14	Total Included (Lines 8 + 14 + 19)	31,104,456		8,657,870	
	Currently Excluded				
15 16 17 18 19 20	Corporate Business Tax TEFA Use & Sales Tax Local Franchise Tax PA Corporate Income Tax Municipal Utility	91,460,318			
21 22	Public Utility Fund Subtotal, Excluded	91,460,318			

Criteria for Allocation:

25

23 Total, Included and Excluded (Line 20 + Line 28)

24 Total Other Taxes from p114.14.g - Actual

Difference (Line 29 - Line 30)

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.

122,564,774

122,564,774

- 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, 2011

Accounts 450 & 451 1 Late Payment Penalties Allocated to Transmission		0
Account 454 - Rent from Electric Property		
2 Rent from Electric Property - Transmission Related (Note 2)		695,601
Account 456 - Other Electric Revenues 3 Transmission for Others		0
4 Schedule 1A		4,800,818
5 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		0
6 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner 7 Professional Services (Note 2)		4,986,235 33,573
8 Revenues from Directly Assigned Transmission Facility Charges (Note 1) 9 Rent or Attachment Fees associated with Transmission Facilities (Note 2)		22,363,516 5,843,602
5 Nette of Attachment Fees associated with Transmission Facilities (Note 2)		
10 Gross Revenue Credits	(Sum Lines 1-9)	38,723,345
11 Less line 18	- line 18	(4,628,877)
12 Total Revenue Credits	line 10 + line 11	34,094,468
13 Revenues associated with lines 2, 7, and 9 (Note 2)		6,572,776
14 Income Taxes associated with revenues in line 13 15 One half margin (line 13 - line 14)/2		2,684,979 1,943,899
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		1,545,055
issue. 17 Line 15 plus line 16		- 1,943,899
18 Line 13 less line 17		4,628,877

- Note 1 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 2 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). PSE&G will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 13-18, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes

Line 27 + Line 42 from below

188,060,602

61,913,733

B 100 Basis Point increase in ROE

Total Income Taxes

1.00%

				Appendix A Line or Source Reference	•
R	ate Base			(Line 43 + Line 57)	1,362,885,
Le	ong Term Interest			p117.62.c through 67.c	228,331,
Pi	referred Dividends	er	nter positive	p118.29.d	
С	ommon Stock				
	Proprietary Capital			Attachment 5	4,535,704
	Less Accumulated Other Comprehensive Inco	ome Account 219		p112.15.c	1,024
	Less Preferred Stock			(Line 106)	
	Less Account 216.1			Attachment 5	3,263
	Common Stock			(Line 96 - 97 - 98 - 99)	4,531,415
С	apitalization				
	Long Term Debt			Attachment 5	4,277,118
	Less Loss on Reacquired Debt			Attachment 5	99,025
	Plus Gain on Reacquired Debt			Attachment 5	
	Less ADIT associated with Gain or Loss			Attachment 5	34,843
	Total Long Term Debt			(Line 101 - 102 + 103 - 104)	4,143,249
	Preferred Stock			Attachment 5	.,,
	Common Stock			(Line 100)	4,531,415
	Total Capitalization			(Sum Lines 105 to 107)	8,674,665
	Debt %	To	otal Long Term Debt	(Line 105 / Line 108)	4
	Preferred %		eferred Stock	(Line 106 / Line 108)	·
	Common %		ommon Stock	(Line 107 / Line 108)	5
	Debt Cost	To	otal Long Term Debt	(Line 94 / Line 105)	0.
	Preferred Cost		eferred Stock	(Line 95 / Line 106)	0.
	Common Cost		ommon Stock	(Line 114 + 100 basis points)	0.1
	Weighted Cost of Debt	To	otal Long Term Debt (WCLTD)	(Line 109 * Line 112)	0.
	Weighted Cost of Preferred		eferred Stock	(Line 110 * Line 113)	0.
	Weighted Cost of Common		ommon Stock	(Line 111 * Line 114)	0.
R	ate of Return on Rate Base (ROR)		Jillinon Glock	(Sum Lines 115 to 117)	0.
In	vestment Return = Rate Base * Rate of Return			(Line 58 * Line 118)	126,146
in	vestment Return = Rate Base * Rate of Return			(Line 56 - Line 116)	120,140
osite In	come Taxes				
In	come Tax Rates				
	FIT=Federal Income Tax Rate				35
	SIT=State Income Tax Rate or Composite				9.
	p = percent of federal income tax deductible for			Per State Tax Code	0.
	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			40.
	CIT = T / (1-T)				69.
	1 / (1-T)				169
IT	C Adjustment				
	Amortized Investment Tax Credit		enter negative	Attachment 5	-1,079
	1/(1-T)			1 / (1 - Line 123)	1
				(Line 18)	23.59
	Net Plant Allocation Factor			(Line 40E * Line 40C * Line 407)	-430
	Net Plant Allocation Factor ITC Adjustment Allocated to Transmission			(Line 125 * Line 126 * Line 127)	-43(
				(Line 125 Line 126 Line 127)	-431

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support - December 31, 2011

Electric	Non-electric Cost Support			Previous Year						Current Year -	2011 True Up							
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion
	Plant Allocation Factors																	
6	Electric Plant in Service	(Note B)	p207.104g	8,746,925,046	8,810,486,634	8,867,898,495	8,933,921,828	8,985,163,918	9,103,437,003	9,163,353,697	9,193,945,287	9,223,351,223	9,267,138,681	9,303,824,707	9,377,656,293	9,525,196,644	9,115,561,497	
7	Common Plant in Service - Electric	(Note B)	p356	103,084,502	103,199,885	103,234,190	103,250,059	103,284,056	103,369,121	103,274,203	103,353,628	103,558,939	103,844,340	104,021,583	104,106,082	107,420,403	103,769,307	i
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	p219.29c	2,620,847,219	2,629,290,018	2,640,411,581	2,652,682,655	2,658,597,220	2,663,498,513	2,669,811,821	2,683,583,549	2,698,200,980	2,705,763,269	2,704,935,628	2,714,668,407	2,735,581,715	2,675,220,967	1
10	Accumulated Intangible Amortization	(Note B)	p200.21c	272,215	313,335	354,547	396,383	438,145	479,573	521,273	562,800	604,370	646,645	689,146	730,066	772,135	521,587	i
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356	19,072,067	19,351,085	19,616,674	19,891,033	20,169,593	20,455,003	20,527,451	20,836,767	21,115,946	21,407,371	21,582,588	21,861,989	21,844,809	20,594,798	1
12	Accumulated Common Amortization - Electric	(Note B)	p356	8,314,639	8,742,039	9,169,447	9,596,531	10,023,611	10,450,694	10,865,166	11,287,279	11,710,186	12,133,092	12,551,336	12,969,568	13,370,701	10,860,330	1
																		İ
	Plant In Service																	1
19	Transmission Plant in Service	(Note B)	p207.58.g	2,148,372,404	2,155,771,774	2,164,500,372	2,191,264,775	2,202,574,024	2,257,147,763	2,268,569,380	2,274,565,482	2,283,000,565	2,290,486,982	2,296,467,613	2,330,125,461	2,441,396,590	2,254,172,553	l
20	General	(Note B)	p207.99.g	214,958,950	215,886,928	216,656,863	217,335,634	217,936,656	218,767,674	216,164,422	216,616,399	217,738,809	218,940,927	219,540,468	220,604,946	214,460,233	217,354,531	1
21	Intangible - Electric	(Note B)	p205.5.g	1,401,050	1,407,488	1,427,805	1,425,106	1,426,198	1,426,198	1,431,554	1,437,586	1,438,730	1,445,646	1,447,518	1,447,518	1,447,510	1,431,532	1
22	Common Plant in Service - Electric	(Note B)	p356	103,084,502	103,199,885	103,234,190	103,250,059	103,284,056	103,369,121	103,274,203	103,353,628	103,558,939	103,844,340	104,021,583	104,106,082	107,420,403	103,769,307	1
24	General Plant Account 397 Communications	(Note B)	p207.94g	30,784,895	30,841,133	30,866,393	30,888,198	30,916,785	31,041,512	31,019,225	31,092,247	31,181,748	31,252,234	31,332,675	31,387,231	30,708,761	31,024,080	
25	Common Plant Account 397 Communications	(Note B)	p356	5,858,535	5,858,535	5,858,535	5,858,535	5,858,535	5,858,535	5,858,535	5,858,535	5,859,874	5,861,213	5,881,744	5,893,237	5,967,589	5,871,688	1
29	Account No. 397 Directly Assigned to Transmission	(Note B)	Company Records	17,804,478	17,839,836	17,845,028	17,846,750	17,850,420	17,866,847	17,929,494	17,980,048	17,985,796	18,008,814	18,032,401	18,036,048	18,070,968	17,930,533	1
	Accumulated Depreciation																	i
32	Transmission Accumulated Depreciation	(Note B & J)	p219.25.c	746,312,922	748,018,010	748,755,261	752,457,092	749,732,108	746,008,175	746,541,040	750,411,224	753,982,983	755,083,908	744,072,721	746,748,064	748,093,928	748,939,803	
33	Accumulated General Depreciation	(Note B & J)	p219.28.b	97,004,700	98,619,905	100,283,812	101,951,095	103,675,889	105,312,007	102,740,255	104,338,774	105,953,451	107,490,826	109,117,007	110,681,689	102,384,066	103,811,806	
1	Accumulated Common Plant Depreciation - Electric	(Note B & J)	p356	19,072,067	19,351,085	19,616,674	19,891,033	20,169,593	20,455,003	20,527,451	20,836,767	21,115,946	21,407,371	21,582,588	21,861,989	21,844,809	20,594,798	
35	Amount of General Depreciation Associated with Acct. 3	(Note B & J)	Company Records	20,455,221	20,721,388	21,027,266	21,333,466	21,639,643	21,949,614	22,133,542	22,445,134	22,758,451	23,070,831	23,383,865	23,695,875	23,238,003	22,142,484	1
41	Acc. Deprec. Acct. 397 Directly Assigned to Transmissic	(Note B & J)	Company Records	7,489,726	7,617,440	7,766,166	7,914,923	8,063,674	8,212,583	8,361,910	8,514,215	8,664,325	8,814,649	8,966,662	9,117,218	9,265,608	8,366,854	1

Wages & Salar

e #s Descriptions	Notes	ge #'s & Instructions	End of Year
2 Total Wage Expense	(Note A)	54.28b	167,933,428
3 Total A&G Wages Expens	(Note A)	54.27b	8,134,902
 Transmission Wages 		54.28b 54.27b 54.21b	167,933,428 8,134,902 19,204,416

Transmission / 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	4,784,113	8,579,791	6,681,952
46	Transmission Only			1,204,533	4,815,881	3,010,207

Prepayments

				Electric Beginning			Wage & Salary	
Line #s	Descriptions	Notes Page #'s & Instructions	Previous Year	Year Balance	Year Balance	Average Balance	Allocator	To Line 47
	Prepayments							
47	Prepayments	(Note A & Q) p111.57c	116,450,762	58,620,500	78,707,504	68,664,002	12.018%	8,251,966

Materials and Supplies

			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 3,980,441	0 4,622,019	4,301,230

Outstanding Network Credits Cost Support

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

O&M Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	
59	Transmission O&M	(Note O)	p.321.112.b	55,958,611	
60	Transmission Lease Payments		p321.96.b		

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support - December 31, 2011

Property Insurance Expenses

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
65	Property Insurance Account 924	(Note O)	p323.185b	1,175,109

Adjustments to A & G Expense

Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
62	Total A&G Expenses		p323.197b	173,318,928
63 64		(Note J) (Note O)	Company Records Company Records	77,745,482 45,723,622

Regulatory Expense Related to Transmission Cost Support

diatory Expense Related to Transmission Cost Support						
Descriptions	Notes Page #'s & Instructions		nsmission Related			
Allocated General & Common Expenses						
Regulatory Commission Exp Account 928	(Note E & O) p323.189b	10,260,272	0			
Directly Assigned A&G						
Regulatory Commission Exp Account 928	(Note G & O) p351.11-13h	874,016	874,016			
	Allocated General & Common Expenses Regulatory Commission Exp Account 928 Directly Assigned A&G	Allocated General & Common Expenses Regulatory Commission Exp Account 928 (Note E & O) p323.189b Directly Assigned A&G	Descriptions Notes Page #'s & Instructions Allocated General & Common Expenses Regulatory Commission Exp Account 928 (Note E & O) p323.189b 10,260,272 Directly Assigned A&G			

General & Common Expenses

Line #s	Descriptions	Notes Page #'s & Instructions	End of Year	EPRI Dues	
68	Less EPRI Dues	(Note D & O) p352-353	356,371		

Safety Related Advertising Cost Support

Line #s	Descriptions	Notes Page #'s & Instructions	End of Year	Safety Related	Related
	Directly Assigned A&G				
73	General Advertising Exp Account 930.1	(Note K & O) p323.191b	2,189,924	0	2,189,924
					,

Education and Out Reach Cost Support

					Education &	
Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year	Outreach	Other
	Directly Assigned A&G					
76	General Advertising Exp Account 930.1	(Note K & O)	p323.191b	2,189,924		2,189,924

Depreciation Expense

	on Expense			
Line #s	Descriptions	Notes	Page #'s & Instructions	End of Year
	Depreciation Expense			
81	Depreciation-Transmission	(Note J & O)	p336.7 f	51,905,930
82	Depreciation-General & Common	(Note J & O)	p336.10&11.f	15,856,231
83	Depreciation-General Expense Associated with Acct. 39	(Note J & O)	Company Records	1,958,206
85	Depreciation-Intangible	(Note A & O)	p336.1.f	5,050,373
89	Transmission Depreciation Expense for Acct. 397	(Note J & O)	Company Records	1,775,882

Direct Assignment of Transmission Real Estate Taxes

Lir	e#s [Descriptions	Notes	Page #'s & Instructions	End of Year	Related	Transmission
	92	Real Estate Taxes - Directly Assigned to Transmission		p263.38i	18,940,837	7,196,059	11,744,778

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

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 5 - Cost Support - December 31, 2011

Return \ Capitalization

ne #s De	scriptions	Notes	Page #'s & Instructions	2010 End of Year 2011 End of Year		Average
96	Proprietary Capital	(Note P)	p112.16.c,d	4,424,787,817	4,646,621,227	4,535,704,522
97	Accumulated Other Comprehensive Income Account 21	(Note P)	p112.15.c,d	395,904	1,653,949	1,024,927
99	Account 216.1	(Note P)	p119.53.c8d	3,210,847	3,316,443	3,263,645
101	Long Term Debt	(Note P)	p112.18.c,d thru 23.c,d	4,283,776,399	4,270,460,139	4,277,118,269
102	Loss on Reacquired Debt	(Note P)	p111.81.c,d	102,136,583	95,914,963	99,025,773
103	Gain on Reacquired Debt	(Note P)	p113.61.c,d	0	0	0
104	ADIT associated with Gain or Loss on Reacquired Debt	(Note P)	p277.3.k (footnote)	36,320,422	33,365,887	34,843,155
106	Preferred Stock	(Note P)	p112.3.c,d	0	0	0

MultiState Workpaper

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

Amortized Investment Tax Credit

Line #s Descriptions Note	tes Page #'s & Instructions	End of Year
125 Amortized Investment Tax Credii (Note	te O) p266.8.f	1,079,399

Excluded Transmission Facilities

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT

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

PJM Load Cost Support

Line #s Descriptions	Notes Page #'s & Instructions	1 CP Peak
Network Zonal Service Rate 165 1 CP Peak	(Note L) PJM Data	Enter 10,761.4

Public Service Electric and Gas Company ATTACHMENT H-10A

Attachment 6 - True-up Adjustment for Network Integration Transmission Service - December 31, 2011

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.
- (ii) PSE&G shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

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

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

Summary of Formula Rate Process including True-Up Adjustment

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

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

Calendar Year Complete for Each Calendar Year beginning in 2009

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

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

C Difference (A-B)

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

E True-up Adjustment (C*D)

Where

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges Interest 35.19a for Current Yr Interest 35.19a for Month Month January 0.0000% February Year 1 0.0000% 0.0000% 0.0000% 0.0000% March Year 1 April May Year 1 June Year 1 0.0000% July August Year 1 0.0000% September Year 1 0.0000% October November December 0.0000% 0.0000% 0.0000% Year 1 Year 1 January Year 2 0.0000% 0.0000% 0.0000% 0.0000% February March Year 2 Year 2 April May June July Year 2 Year 2 0.0000% 0.0000% 0.0000% Year 2 August Year 2 0.0000% September Average Interest Rate 0.0000% 0.0000%

296,393,455
-4,475,085 <Note: for the first rate year, divide this
1.00000 reconciliation amount by 12 and multiply
-4,475,085 by the number of months and fractional

291.918.369

months the rate was in effect.

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2011

				Estima	ted Additions	- 2011			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
	Other Projects PIS (Monthly additions)	Reconductor South Mahwah 345 kV J-3410 Circuit (B1017) (monthly additions)	Reconductor South Mahwah 345 kV K-3411 Circuit (B1018) (monthly additiions)	Susquehanna Roseland Breakers (monthly additions)				Susquehanna Roseland (B0489) >= 500KV (monthly additions)	Susquehanna Roseland (B0489.4)< 500KV (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP	CWIP
Dec				2,662,585				82,971,548	8,615,789
Jan	2,136,137			1,065,034				3,332,091	
Feb	1,765,971			1,597,551				3,386,466	
Mar	5,241,770			532,517				5,715,992	
Apr	4,634,145			1,065,034				3,983,634	
May	9.324.071			532,517				3.054.938	
Jun	47,248,299	18,900,000		532,518				2,683,840	
Jul	6,256,146							3,514,067	
Aug	1,388,233							3,527,989	
Sep	6,789,473							6,838,989	
Oct	9,265,381							6.336.634	496.202
Nov	17.072.253							4,465,869	12,884,444
Dec	103,563,542		18,514,000					1,025,525	
Total	214,685,421	18,900,000	18,514,000	7,987,756				130,837,583	34,659,312

	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	Other Projects PIS (monthly balances)	Reconductor South Mahwah 345 kV J- 3410 Circuit (B1017) (monthly balances) (in service)	Reconductor South Mahwah 345 kV K- 3411 Circuit (B1018) (monthly balances) (in service)	Susquehanna Roseland Breakers (monthly balances) (in service)	(in service)	(in service)	(in service)	Susquehanna Roseland >= 500KV (monthly balances)	Susquehanna Roseland < 500K (monthly balances)
							,, ,, ,, ,, ,,		
Dec				2.662.585				82.971.548	8.615.789
Jan	2.136.137			3,727,619				86.303.639	8.615.789
Feb	3.902.108			5.325.170				89,690,105	8,615,789
Mar	9.143.878			5.857.687				95,406,097	8,615,789
Apr	13,778,023			6.922.721				99,389,731	8.615.78
May	23.102.094			7.455.238				102,444,669	8.615.78
Jun	70,350,393	18,900,000		7,987,756				105,128,509	8,615,789
Jul	76,606,539	18,900,000		7,987,756				108,642,577	8,615,789
Aug	77,994,772	18,900,000		7,987,756				112,170,565	8,615,789
Sep	84,784,245	18,900,000		7,987,756				119,009,555	8,615,78
Oct	94,049,626	18,900,000		7,987,756				125,346,189	9,111,99
Nov	111,121,879	18,900,000		7,987,756				129,812,058	21,996,435
Dec	214,685,421	18,900,000	18,514,000	7,987,756				130,837,583	34,659,312
Total	781,655,115	132,300,000	18,514,000	87,865,312				1,387,152,826	151,925,630
Average 13 Month Balance	60,127,317	10,176,923	1,424,154	6,758,870					
Average 13 Month in service 13 Month Average CWIP to Appendix A, line	3.64	7.00	1.00	11.00				10.60	4.3
45								106,704,064	11.686.58

						Estima	ated Transmissio	n Enhancement	Charges							
	Branchburg (B0130)		Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg- Flagtown- Sommerville (B0169)	Flagtown Sommerville Bridgewater (B0170)	Roseland Transformer (80274)	Wave Trap Branchburg (B0172.2)	Susquehanna Roseland (B0489) >= 500KV CWIP		Waterfront (B0813)		345 kV K-3411	Susquehanna Roseland Breakers
74,754,880	4,037,838	1,599,150	17,558,470	4,441,046	5,609,858	4,276,941	3,462,908	1,473,114	3,779,831	16,033	20,146,965	2,426,077	2,157,553	2,031,996	268,707	1,468,395

Public Service Electric and Gas Company ATTACHMENT H-10A Attachment 6A - Project Specific Estimate and Reconciliation Worksheet - December 31, 2011

						Actual A	Additions					
	(A)	(B)	(C)	(F)	(E)	(F)	(G)	(H)	(1)	(M)	(N)	(O)
	Other Projects PIS (Monthly additions)	Reconductor South Mahwah 345 kV J- 3410 Circuit (B1017) (monthly additions)	Reconductor South Mahwah 345 kV K-3411 Circuit (B1018) (monthly additions)	Replace Salem 500 kV breakers (B1411)(monthly additions)	Burlington - Camden 230kV Conversion (B1156) (monthly additions)	Susquehanna Roseland Breakers (B0489.5- B0489.15) (monthly additions)	Susquehanna Roseland <500kV (B0489.4) (monthly additions)	Susquehanna Roseland (B0489) >= 500KV (monthly additions)	Susquehanna Roseland (B0489.4)< 500KV (monthly additions)	North Central Reliability(We st Orange Conversion)(B1 154) (monthly additions)	Mickleton- Gloucester- Camden(B1398- B1398.7) (monthly additions)	Burlington - Camden 230kV Conversion (B1156) (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP
Dec						1,597,551		83,961,997	10,121,290			
Jan	6,866,853					532,517		4,985,205	206,726			
Feb	7,663,564					1,065,034		5,060,482	1,629,953			
Mar	25,699,369					1,065,034		4,120,304	2,269,872			
Apr	10,244,215					1,065,034		5,762,883	2,963,393			
May	18,109,980	20,205,096			8,352,981	532,517	7,373,164	5,164,616	(3,123,077)			
Jun	10,774,945	317,608			174,246		154,819	2,185,528	1,564,403	7,976,095		10,033,737
Jul	6,104,919	(117,297)			8,511		(30)	2,854,779		1,877,599	107,766	2,727,001
Aug	8,137,077	60,023			121,416		116,567	3,829,033	7,171,912	1,674,356	228,611	3,527,327
Sep	7,284,246	74,837			121,220		6,114	4,748,029	3,379,696	1,611,903	159,336	5,650,836
Oct	5,881,687	12,008			11,163		75,772	2,528,426	1,026,614	2,461,705	127,699	3,010,340
Nov	31,000,984	40,505		2,567,005	39,958		9,396	3,846,650	2,353,082	1,305,961	247,588	3,402,265
Dec	79,473,578	31,171	20,511,158	73,248	11,073,444		108,530	4,570,905	1,267,285	2,681,036	777,852	(6,262,127)
Total	217,241,417	20,623,951	20,511,158	2,640,253	19,902,939	5,857,687	7,844,331	133,618,838	30,831,150	19,588,655	1,648,851	22,089,378

	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)
			Mahwah 345 kV K-		Burlington -	Susquehanna	Susquehanna	Susquehanna	Susquehanna	North Central	Mickleton- Gloucester-	Burlington - Camden 230kV
	Other Projects PIS	3410 Circuit (B1017) (monthly	3411 Circuit (B1018) (monthly	kV breakers (B1411)(monthly	Camden 230kV Conversion (B1156)	Roseland Breakers (B0489.5-B0489.15)	Roseland <500kV (B0489.4) (monthly	Roseland (B0489) >= 500KV (monthly	Roseland (B0489.4)< 500KV (monthly	Reliability(West Orange Conversion)(B1154)	Camden(B1398- B1398.7) (monthly	Conversion (B1156) (monthly
	(monthly balances)	(B1017) (montnly additions)	(B1018) (montnly additions)	(B1411)(monthly additions)	(monthly additions)	(monthly additions)	additions)	additions)	additions)	(monthly additions)	additions)	(B1156) (monthly additions)
	(monthly balances)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP	CWIP	CWIP	CWIP	CWIP
lec		(III service)	(III service)	(III service)	(III Service)	1,597,551	(III service)	83.961.997	10.121.290	CWIF	CWIF	CWIF
lan	6.866.853					2.130.068		88.947.202	10,121,290			-
eb	14,530,417					3.195.102		94.007.684	11,957,970			
Mar .	40,229,786					4,260,136		98.127.988	14,227,841			
lpr .	50,474,001					5.325.170		103,890,871	17,191,234			
May	68,583,981	20,205,096	-		8,352,981	5,857,687	7,373,164	109,055,487	14,068,158			
un	79.358.926	20.522.704			8.527.227	5.857.687	7.527.983	111,241,014	15.632.561	7.976.095		10.033.737
ul	85,463,845	20,405,407	-		8,535,738	5,857,687	7,527,953	114,095,794	15,632,561	9,853,694	107,766	12,760,737
lug	93,600,922	20,465,430	-		8,657,153	5,857,687	7,644,520	117,924,827	22,804,473	11,528,050	336,376	16,288,064
iep	100,885,168	20,540,267			8,778,373	5,857,687	7,650,634	122,672,857	26,184,169	13,139,953	495,712	21,938,900
Oct	106,766,855	20,552,275	-		8,789,537	5,857,687	7,726,406	125,201,282	27,210,782	15,601,658	623,411	24,949,240
lov	137,767,839	20,592,780		2,567,005	8,829,495	5,857,687	7,735,802	129,047,933	29,563,865	16,907,620	870,999	28,351,505
Dec	217,241,417	20,623,951	20,511,158	2,640,253	19,902,939	5,857,687	7,844,331	133,618,838	30,831,150	19,588,655	1,648,851	22,089,378
otal	1,001,770,010	163,907,911	20,511,158	5,207,258	80,373,442	63,369,523	61,030,792	1,431,793,774	245,754,070	94,595,726	4,083,115	136,411,561
werage 13 Month ialance Average 13 Month	77,059,232	12,608,301	1,577,781	400,558	6,182,572	4,874,579	4,694,676					
service	4.61	7.95	1.00	1.97	4.04	10.82	7.78	10.72	7.97	4.83	2.48	6.18
Month Average WIP to Appendix line 45								110,137,983	18,904,159	7,276,594	314,086	10,493,197

									A	ctual Transm	ission Enhanc	ement Charges										
			Essex Aldene	New Freedom	New Freedom Loop	Metuchen Transformer	Branchhuro-Flaotown-	Flagtown Sommerville	Roseland	Wave Trap Branchburg	Susquehanna Roseland (R0489)	Susquehanna Roseland (R0489.4) «	Reconductor		Reconductor South Mahwah 345 kV K- 3411 Circuit	Susquehanna Roseland Breakers	Replace Salem 500 kV breakers	Burlington - Camden 230kV	Susquehanna Roseland < 500kV	North Central Reliability(West Orange Conversion)	Mickleton-Gloucester- Camden/R1398-	Burlington - Camden 230kV Conversion
Total Projects	Branchburg (B0130)	Kittany (B0134)	(B0145)	Trans.(B0411)	(B0498)	(B0161)	Sommerville (B0169)	Bridgewater (B0170)	Transformer (B0274)	(B0172.2)	>= 500KV CWIP	500KV CWIP	Waterfront (B0813)	3410 Circuit (B1017)	(B1018)	(B0489.5-B0489.15)	(B1411)	Conversion (B1156)	(B0489.4)	(B1154) CWIP	B1398.7) CWIP	(B1156) CWIP
79,823,709	3,746,858	1,516,263	16,266,692	4,122,360	5,221,521	5,061,682	3,075,759	1,345,559	4,128,443	5,289	20,775,227	3,565,874	1,850,822	2,435,793	284,735	1,014,845	73,000	1,150,144	952,449	1,299,846	56,106	1,874,440

									Rec	conciliation am	ount by Project	(without interes	t)									
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans (B0411)	New Freedom Loop (B0498)	Metuchen Transformer (B0161)	Branchburg-Flagtown- Sommerville (B0169)	Flagtown Sommerville Bridgewater (B0170)	Roseland Transformer (B0274)	Wave Trap Branchburg (B0172.2)	Susquehanna Roseland (B0489) >= 500KV CWIP	Susquehanna Roseland (B0489.4) < 500KV CWIP	Hudson - South	Reconductor South Mahwah 345 kV J- 3410 Circuit (B1017)		Susquehanna Roseland Breakers (B0489.5-B0489.15)	Replace Salem 500 kV breakers (B1411)	Burlington - Camden 230kV Conversion (B1156)	Susquehanna Roseland <500kV (B0489.4)	North Central Reliability(West Orange Conversion) (B1154) CWIP	Mickleton-Gloucester- Camden(B1398- B1398-7) CWIP	Burlington - Camden 230kV Conversion (B1156) CWIP
5,068,828	(290,981)	(82,886)	(1,291,778)	(318,687)	(388,336)	784,741	(387,148)	(127,555)	348,612	(10,744	628,262	1,139,797	(306,731)	403,797	16,028	(453,550)	73,000	1,150,144	952,449	1,299,846	56,106	1,874,440
					·			·	·													

		•	•			•			R	econciliation ar	nount by Proje	ect (with interest)			•	•	•					
						Metuchen		Flagtown		Wave Trap	Susquehanna	Susquehanna		Reconductor South		Susquehanna	Replace Salem 500	Burlington -	Susquehanna	North Central Reliability(West Orange	Mickleton-Gloucester-	Burlington - Camden
Total Projects	Branchburg (B0130)	Kittany (B0134)	Essex Aldene (B0145)	New Freedom Trans.(B0411)	New Freedom Loop (B0498)	Transformer (B0161)	Branchburg-Flagtown- Sommerville (B0169)	Sommerville Bridgewater (B0170)	Roseland Transformer (B0274)		Roseland (B0489) >= 500KV CWIP	Roseland (B0489.4) < 500KV CWIP		Mahwah 345 kV J- 3410 Circuit (B1017)		Roseland Breakers (B0489.5-B0489.15)		Camden 230kV Conversion (B1156)	Roseland <500kV (B0489.4)	Conversion) (B1154) CWIP		230kV Conversion (B1156) CWIP
	-	-	-	-	-	-				-	-	-	-				100		-	4		

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New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC 2 Formula Line 17.86% 3 152 Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation 18.66% B C 159 Line B less Line A 0.80% 5 FCR if a CIAC D 153 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 6.17%

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

10	Details		Rr	anchburg (B0130)		ĸ	(ittatinny (B0134)		Fe	sex Aldene (B014	5)	New F	reedom Trans.(B0	(411)
"Yes" if a project under	Details		Di	unonburg (Boroo)			dictacinity (B0104)			SEX AIGENE (BETTE	,	ite# i	recuom mans.(Be	7711)
PJM OATT Schedule 12,														
11 otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
12 Useful life of the project	Life		42.00			42.00			42.00			42.00		
"Yes" if the customer has														
paid a lumpsum payment in														
the amount of the														
investment on line 29,														
	CIAC	(Yes or No)	No			No			No			No		
Input the allowed increase 14 in ROE	Increased ROE (Ba	scie Pointe)	0			0			0			0		
14 III ROE	Increased ROE (ba	isis Politis)	U			U			U			U		
From line 3 above if "No"														
on line 13 and From line 7														
15 above if "Yes" on line 13	11.68% ROE		17.8634%			17.8634%			17.8634%			17.8634%		
Line 14 plus (line 5 times														
16 line 15)/100	FCR for This Project	ct	17.8634%			17.8634%			17.8634%			17.8634%		
Plant in Service Account														
101 or 106 if not yet														
17 classified - End of year	Investment		20,680,597			8,069,022			86,565,629			22,188,863		
18 Line 17 divided by line 12	Annual Depreciation	n Exn	492,395			192,120			2,061,086			528,306		
Months in service for			,						_,,			3_3,333		
19 depreciation expense from			13.00			13.00			13.00			13.00		
Year placed in Service (0 if														
20 CWIP)	1		2006			2007			2007			2007		
21		Invest Yr	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue
22	W 11.68 % ROE	2006	20,680,597	492,395	4,652,471									
23	W Increased ROE	2006	20,680,597	492,395	4,652,471									
24	W 11.68 % ROE	2007	20,188,202	492,395	4,553,422	8,069,022	80,050	1,703,202	86,565,629	858,786	18,272,191	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
	W 11.68 % ROE	2008	19,695,807	492,395	4,454,372	7,988,972 7,796,853	192,120 192,120	1,799,169	85,706,843	2,061,086	19,301,739	21,704,582	528,306 528,306	4,894,366
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	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

Page 2 of 6

1	New Plant Carrying Charge		
2	Fixed Charge Rate (FCR) if not a C Formula Line		
3	A 152	Net Plant Carrying Charge without Depreciation	17.86%
4	B 159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	18.66%
5	С	Line B less Line A	0.80%
6	FCR if a CIAC		
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.17%

The FCR resulting from Formula in a giv

9	Therefore actual reve	nues collected in a	1											
10	Details		New F	reedom Loop (B0	498)	Metuche	en Transformer (B	0161)	Branchburg-	Flagtown-Somerv	rille (B0169)	Flagtown So	merville Bridgewa	ter (B0170)
"Yes" if a project under														
PJM OATT Schedule 12,														
11 otherwise "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 of the investment on line 29.	Life		42.00			42.00			42			42.00		
13 Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
Input the allowed increase		,												
14 in ROE	Increased ROE (Ba	isis Points)	0			0			0			0		
From line 3 above if "No" on line 13 and From line 7														
15 above if "Yes" on line 13	11.68% ROE		17.8634%			17.8634%			17.8634%			17.8634%		
Line 14 plus (line 5 times														
16 line 15)/100	FCR for This Project	ct	17.8634%			17.8634%			17.8634%			17.8634%		
Plant in Service Account														
101 or 106 if not yet														
17 classified - End of year	Investment		27,005,442			25,799,055			15,731,554			6,961,495		
18 Line 17 divided by line 12 Months in service for	Annual Depreciation	n Exp	642,987			614,263			374,561			165,750		
19 depreciation expense from			13.00			13.00			13.00			8.12		
Year placed in Service (0 if														
20 CWIP)			2008			2009			2009			2008		
21		Invest Yr	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue
	W 11.68 % ROE	2006		•		-	•		•	•	ĺ	•	•	
23	W Increased ROE	2006	i											
	W 11.68 % ROE	2007	i											
	W Increased ROE	2007	i											
	W 11.68 % ROE	2008	24,921,237	88,646	837,584							6,961,495	25,372	239,734
	W Increased ROE	2008	24,921,237	88,646	837,584							6,961,495	25,372	239,734
	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	6,936,122	165,750	1,621,657
	W Increased 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	6,936,122	165,750	1,621,657
	W 11.68 % 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	6,770,372	165,750	1,469,662
	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	6,770,372	165,750	1,469,662
	W 11.68 % ROE W Increased ROE	2011 2011	25,630,832 25,630,832	642,987 642,987	5,221,521 5,221,521	24,896,838 24,896,838	614,263 614,263	5,061,682 5,061,682	15,121,425 15,121,425	374,561 374,561	3,075,759 3,075,759	6,604,623 6,604,623	165,750 165,750	1,345,559 1,345,559
33	vv increased ROE	2011	20,030,832	042,987	3,221,321	24,090,038	014,203	5,001,082	10,121,425	314,361	3,013,159	0,004,023	100,750	1,340,059

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1	New Plant Carrying Charge		
2	Fixed Charge Rate (FCR) if not a C Formula Line		
3	A 152	Net Plant Carrying Charge without Depreciation	17.86%
4	B 159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	18.66%
5	С	Line B less Line A	0.80%
6	FCR if a CIAC		
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.17%
8	The FCR resulting from Formula in a giv		

9	Therefore actual reve	enues collected in a	a											
10	Details		Roselan	d Transformers	(B0274)	Wave Tra	p Branchburg (I	B0172.2)	Susquehanna	Roseland (B048 CWIP	9) >= 500KV	Susquehanna	Roseland (B0489	9.4) < 500KV
"Yes" if a project under PJM OATT Schedule 12,														
11 otherwise "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 of the investment on line 29,	Life		42.00			42.00			42.00			42.00		
13 Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
Input the allowed increase	1005 (0					•			105			405		
14 in ROE	Increased ROE (Ba	asis Points)	0			0			125			125		
From line 3 above if "No" on line 13 and From line 7 15 above if "Yes" on line 13	11.68% ROE		17.8634%			17.8634%			17.8634%			17.8634%		
Line 14 plus (line 5 times	11.00% NOL		17.005470			17.005470			17.005470			17.00547	,	
16 line 15)/100 Plant in Service Account	FCR for This Project	ct	17.8634%			17.8634%			18.8629%			18.8629%	b	
101 or 106 if not yet 17 classified - End of year	Investment		21,072,446			27,988			133,618,838			30,831,150		
18 Line 17 divided by line 12 Months in service for	Annual Depreciatio	n Exp	501,725			666								
19 depreciation expense from Year placed in Service (0 if			13.00			13.00			10.72			7.97		
20 CWIP)			2009			2008			2014			2014	1	
21	W 44 60 0/ DOE	Invest Yr 2006	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue
22 23	W 11.68 % ROE W Increased ROE	2006												
24	W 11.68 % ROE	2007												
25	W Increased ROE	2007												
26	W 11.68 % ROE	2008				36,369	577	5,114	8,927,082		819,421			
27	W Increased ROE	2008				36,369	577	5,114	8,927,082		858,682			
28	W 11.68 % ROE	2009	21,092,458	268,347	2,634,066	35,792	866	8,379	33,993,795		3,927,226	8,601,534		794,647
29	W Increased ROE	2009	21,092,458	268,347	2,634,066	35,792	866	8,379	33,993,795		4,120,411	8,601,534		833,737
30 31	W 11.68 % ROE W Increased ROE	2010 2010	20,797,967 20,797,967	501,579 501,579	4,507,079 4,507,079	27,122 27,122	666 666	5,890 5,890	83,961,998 83,961,998		10,780,919 11,355,769	10,121,290 10,121,290		1,719,499 1,811,185
31 32	W 11.68 % ROE	2010	20,797,967	501,579	4,507,079	27,122 25,878	666	5,890	133,618,838		19,674,374	30,831,150		3,376,923
33	W Increased ROE	2011	20,302,520	501,725	4,128,443	25,878	666	5,289	133,618,838		20,775,227			3,565,874
			,,	,	, .,	-,		.,	,,		., .,==.			

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1	New Plant Carrying Charge		
2	Fixed Charge Rate (FCR) if not a C Formula Line		
3	A 152	Net Plant Carrying Charge without Depreciation	17.86%
4	B 159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	18.66%
5	С	Line B less Line A	0.80%
6	FCR if a CIAC		
7	D 153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.17%
8	The FCR resulting from Formula in a giv		

8 9	The FCR resulting from Formula in a Therefore actual revenues collected in	•
10	Details	

			Reconductor	Hudson - South	Waterfront	Reconduc	tor South Mahwa	ah .l-3410	Reconducto	or South Mahwah	K-3411	Susauch	anna Roseland I	Rreakers
10	Details		Reconductor	(B0813)	i waternont		Circuit (B1017)	an 5-5-10		Circuit (B1018)	110-5-11		0489.5-B0489.1	
"Yes" if a project under							, , ,			, ,				
PJM OATT Schedule 12,														
11 otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
12 Useful life of the project	Life		42.00			42.00			42.00			42.00		
"Yes" if the customer has														
paid a lumpsum payment in the amount of the	n e													
investment on line 29.														
13 Otherwise "No"	CIAC	(Yes or No)	No			No			No			No		
Input the allowed increase		(,												
14 in ROE	Increased ROE (Ba	asis Points)	0			0			0			125		
From line 3 above if "No" on line 13 and From line 7														
15 above if "Yes" on line 13	11.68% ROE		17.8634%			17.8634%			17.8634%			17.8634%		
Line 14 plus (line 5 times	11.00% KOL		17.003476			17.003476			17.003476			17.005476		
16 line 15)/100	FCR for This Project	ct	17.8634%			17.8634%			17.8634%			18.8629%		
Plant in Service Account	,													
101 or 106 if not yet														
17 classified - End of year	Investment		9,158,918			20,623,951			20,511,158			5,857,687		
18 Line 17 divided by line 12	Annual Depreciatio	n Evn	218,069			491,046			488.361			139,469		
Months in service for	Allitual Depreciatio	шехр	210,069			491,046			400,301			139,469		
19 depreciation expense from			13.00			7.95			1.00			10.82		
Year placed in Service (0 if	f													
20 CWIP)			2010			2011			2011			2011		
21		Invest Yr	Endina	Depreciation	Revenue	Endina	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue
22	W 11.68 % ROE	2006	Ţ,	•		Ü	•			•		<u> </u>	•	
23	W Increased ROE	2006												
24	W 11.68 % ROE	2007												
25	W Increased ROE	2007												
26	W 11.68 % ROE	2008												
27 28	W Increased ROE W 11.68 % ROE	2008 2009												
28 29	W 11.68 % ROE W Increased ROE	2009												
30	W 11.68 % ROE	2010	8,806,222	18,700	169,959							2,662,585	7,802	70,915
31	W Increased ROE	2010	8,806,222	18,700	169,959							2,662,585	7,802	70,915
32	W 11.68 % ROE	2011	9,140,218	218,069	1,850,822	20,623,951	300,198	2,435,793	20,511,158	37,566	284,735	5,849,885	116,061	966,188
33	W Increased ROE	2011	9,140,218	218,069	1,850,822	20,623,951	300,198	2,435,793	20,511,158	37,566	284,735	5,849,885	116,061	1,014,845

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1	New Plant Carrying C	Charge		
2	Fixed Charge Rate (FCR) if not Formula Lin		
3	A	152	Net Plant Carrying Charge without Depreciation	17.86%
4	В	159	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	18.66%
5	С		Line B less Line A	0.80%
6	FCR if a CIAC			
7	D	153	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.17%

The FCR resulting from Formula in a giv Therefore actual revenues collected in a

	D		Replace	Salem 500 kV b	reakers	Burlington -	Camden 230kV C	onversion	Susque	hanna Roseland <	500kV		I Reliability(Wes	
10	Details			(B1411)			(B1156)			(B0489.4)		Conver	sion) (B1154) C	WIP
"Yes" if a project under PJM OATT Schedule 12.														
11 otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes			Yes			Yes		
		(Tes of No)										1.1		
12 Useful life of the project	Life		42.00			42.00			42.00			42.00		
"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		
Input the allowed increase	Oii to	(10001140)	140			140			140			140		
14 in ROE	Increased ROE (Ba	asis Points)	0			0			125			0		
		,	-											
From line 3 above if "No"														
on line 13 and From line 7														
15 above if "Yes" on line 13	11.68% ROE		17.8634%			17.8634%			17.8634%			17.8634%		
Line 14 plus (line 5 times														
16 line 15)/100	FCR for This Proje	ct	17.8634%			17.8634%			18.8629%			17.8634%		
Plant in Service Account														
101 or 106 if not yet														
17 classified - End of year	Investment		2,640,253			19,902,939			7,844,331			19,588,655		
		_												
18 Line 17 divided by line 12 Months in service for	Annual Depreciation	on Exp	62,863			473,879			186,770			466,397		
19 depreciation expense from			1.97			4.04			7.78			4.83		
Year placed in Service (0 if	:		1.97			4.04			7.78			4.03		
20 CWIP)			2011			2011			2011			2014		
,														
21		Invest Yr	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Ending	Depreciation	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 W 11.68 % ROE	2008 2009												
28 29	W 11.68 % ROE W Increased ROE	2009												
30	W 11.68 % ROE	2010												
31	W Increased ROE	2010												
32	W 11.68 % ROE	2011	2,640,253	9,537	73,000	19,902,939	147,204	1,150,144	7,844,331	111,778	905,525	19,588,655		1,299,846
33	W Increased ROE	2011	2,640,253	9,537	73,000		147,204	1,150,144	7,844,331	111,778	952,449			1,299,846
	•	<u>-</u> '												

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1	New Plant Carrying	Charge										Page 6 of 6
2	Fixed Charge Rate											
3	Α	Formula Line 152	Net Plant Carry	ng Charge withou	t Denreciation			17.86%				
4	В	159		ng Charge per 10			epreciation	18.66%				
5	С		Line B less Line	A				0.80%				
6	FCR if a CIAC											
7	D	153	Net Plant Carry	ng Charge withou	t Depreciation	, Return, nor Inco	me Taxes	6.17%				
8 9	The FCR resulting from											
10	Details			loucester-Camde B1398.7) CWIP	en(B1398-		Camden 230kV Co (B1156) CWIP	onversion				
"Yes" if a project under				•					•			
PJM OATT Schedule 12, 11 otherwise "No"	Schedule 12	(Yes or No)	Yes			Yes						
12 Useful life of the project	Life	(163 01 140)	42.00			42.00						
"Yes" if the customer has												
paid a lumpsum payment in	1											
the amount of the investment on line 29,												
13 Otherwise "No"	CIAC	(Yes or No)	No			No						
Input the allowed increase	1,005 (0.		0			•						
14 in ROE	Increased ROE (Ba	isis Points)	U			0						
From line 3 above if "No"												
on line 13 and From line 7	11 000/ 505											
15 above if "Yes" on line 13 Line 14 plus (line 5 times	11.68% ROE		17.8634%			17.8634%						
16 line 15)/100	FCR for This Project	ct	17.8634%			17.8634%						
Plant in Service Account												
101 or 106 if not yet 17 classified - End of year	Investment		1,648,851			22,089,378						
17 Classilled - End of year	invesiment		1,040,051			22,009,370						
18 Line 17 divided by line 12 Months in service for	Annual Depreciatio	n Exp	39,258			525,938						
19 depreciation expense from			2.48			6.18						
Year placed in Service (0 if 20 CWIP)			2015			2014						
20 01111)			2010			2014				Incentive	Revenue	İ
21	W 44 00 ° 50 =	Invest Yr	Ending	Depreciation	Revenue	Ending	Depreciation	Revenue	Total	Charged	Credit	.
22 23	W 11.68 % ROE W Increased ROE	2006 2006							\$ 4,652,471 \$ 4,652,471	\$ 4,652,471	\$ 4,652,471	\$ -
24	W 11.68 % ROE	2007							\$ 29,476,571		\$ 29,476,571	φ -
25	W Increased ROE	2007							\$ 29,476,571	\$ 29,476,571	,,	\$ -
26	W 11.68 % ROE	2008							\$ 32,346,385		\$ 32,346,385	
27	W Increased ROE W 11.68 % ROE	2008							\$ 32,385,646	\$ 32,385,646	e =4 0=0 0==	\$ 39,261
28 29	W 11.68 % ROE W Increased ROE	2009 2009							\$ 51,356,608 \$ 51,588,883	\$ 51,588,883	\$ 51,356,608	\$ 232,275
30	W 11.68 % ROE	2010							\$ 61,349,032		\$ 61,349,032	202,2.0
31	W Increased ROE	2010							\$ 62,015,568	\$ 62,015,568		\$ 666,536
32	W 11.68 % ROE	2011	1,648,851		56,106	22,089,378			\$ 78,438,322		\$ 78,438,322	f 4 205 202
33	W Increased ROE	2011	1,648,851		56,106	22,089,378		1,874,440	\$ 79,823,709	\$ 79,823,709		\$ 1,385,386

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

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

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)

PJM Project #		Actual Project Cost thru Dec 2011	AFUDC thru Dec 2009	AFUDC thru Dec 2010	AFUDC thru Dec 2011	2011 CWIP Revenue Requirement	Status	Projected In-Service Date
	Build new 500 kV transmission facilities from Pennsylvania -							
	New Jersey border at Bushkill to Roseland (500 kV and						Conceptual/Engineering/	
B0489	above elements of the project)	\$ 133,618,838	\$ 78,361			\$ 20,775,227	Permitting	June 2015
	Install two Roseland 500/230 kV transformers as part of the							
	Susquehanna - Roseland 500 kV project (below 500 kV						Conceptual/Engineering/	
B0489.4	elements of the project)	\$ 30,831,150				\$ 3,565,874	Permitting	June 2014
B1154	North Central Reliability(West Orange Project)	\$ 19,588,655		\$ 21,495	\$ 74,280	\$ 1,299,846	Pre-Construction	June 2014
B1398-B1398.7	Mickleton - Gloucester-Camden	\$ 1,648,851				\$ 56,106	Pre-Engineering	June 2015
B1156	Burlington - Camden Conversion	\$ 22,089,378		\$ 32,642	\$ 130,975	\$ 1,874,440	Under Construction	June 2014
		\$ 207,776,872	\$ 78,361	\$ 54,138	\$ 205,255	\$ 27,571,494		