

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)	(5)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 240,543,466
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	2,427,032	DA 1.00000	2,427,032
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	22,324,308	DA 1.00000	22,324,308
4	TOTAL REVENUE CREDITS (sum lines 2-3)		24,751,340		24,751,340
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			1,638,470
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 217,430,596
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	5,731.3
9	Average 12 CPs (MW)			(Note S)	3,825.3
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 37,937.40		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 56,840.14		Off-Peak Rate Total 56,840.14
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	4,736.68		4,736.68
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	1,093.08		1,093.08
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	218.62		156.15
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	13.66		6.49



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Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	Operating Expenses				
2	Transmission	Attachment 20, Line 26, Col. (G)	55,940,959	DA	1.00000
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	352,377	DA	1.00000
4	A&G	Attachment 20, Line 41, Col. (I)	4,231,734	DA	1.00000
5	FERC Approved Reg. Asset/Liab. Amortizations	Attachment 19, Line 7, Col. (Y) (Note R)	-	DA	1.00000
6	TOTAL OPERATING EXPENSES (sum lines 2 through 5)		<u>60,525,071</u>		<u>60,525,071</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	46,104,898	TP	1.00000
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	36,618,962	W/S	0.08453
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>82,723,860</u>		<u>49,200,244</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,286,159	DA	1.00000
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	26,384,147	DA	1.00000
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	420,552,311	NA	
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>592,471,548</u>		<u>240,543,466</u>
17	ADDITIONAL INCENTIVE REVENUE	Attachment 11, Page 2, Line 4, Col. 11 (Note Q)	0		0
18	GROSS REV. REQUIREMENT	(line 16 + line 17)	<u>592,471,548</u>		<u>240,543,466</u>

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For the 12 months ended 12/31/2024

**SUPPORTING CALCULATIONS AND NOTES**

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, line 2, column 3)					2,214,761,480
2	Less transmission plant excluded from ISO rates (Note H)					-
3	Less transmission plant included in OATT Ancillary Services (Note I)					-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					2,214,761,480
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
<b>TRANSMISSION EXPENSES</b>						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					58,187,140
7	Less transmission expenses included in OATT Ancillary Services (Note B)					2,023,565
8	Included transmission expenses (line 6 less line 7)					56,163,575
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.96522
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.96522
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
	Form 1 Reference	\$	TP		Allocation	
12	Production 354.20.b	-	0.00		-	
13	Transmission 354.21.b	6,843,454	1.00		6,843,454	
14	Distribution 354.23.b	56,959,157	0.00		-	W&S Allocator
15	Other 354.24, 354.25, 354.26.b	17,157,705	0.00		-	(\$ / Allocation)
16	Total (sum lines 12-15)	80,960,316			6,843,454 =	0.0845 = WS
<b>RETURN (R)</b>						
						\$
17	Preferred Dividends (118.29c) (positive number)					-
<b>Cost (Note K) Weighted</b>						
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)	2,350,000,000	49%		0.0483	0.0236 =WCLTD
19	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note O)	-	0%		0.0000	0.0000
20	Common Stock Attachment 8, Line 14, Col. 6) (Note O)	2,459,534,057	51%		0.1020	0.0522
21	Total (sum lines 18-20)	4,809,534,057				0.0758 =ROR
<b>REVENUE CREDITS</b>						
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note L)						
22	a. Bundled Non-RQ Sales for Resale (311.x.h)					-
23	b. Bundled Sales for Resale included in Divisor on page 1					-
24	Total of (a)-(b)					-

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General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)  
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note  
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT.
- B Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.X., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- C Transmission-related only
- D The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note G. Account 281 is not allocated.
- E Identified in Form 1 as being only transmission related.
- F Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 6, column 5 minus amortization of regulatory assets (page 3, line 5, col. 5). Total company Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1. JCP&L to include transmission prepayments only.
- G The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and  $p = \frac{\text{the percentage of federal income tax deductible for state income taxes}}{\text{the percentage of federal income tax deductible for state income taxes}}$ . If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T).
- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- I Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Enter dollar amounts
- K Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER20-227-000, JCP&L's stated ROE is set to 10.20% (9.7% base ROE plus 50 basis point adder for RTO participation).
- L Line 22 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- M The revenues credited on page 1, Line 2 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 3 is supported by its own reference.
- N Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation and Account 405 amounts unless authorized by FERC.
- O Calculate using a 13 month average balance.
- P Includes only CWIP authorized by the Commission for inclusion in rate base.
- Q Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
- R Unamortized Abandoned Plant, Amortization of Abandoned Plant, and Regulatory assets and liabilities will be zero until the Commission accepts or approves recovery or refund. Utility must submit a Section 205 filing to recover or refund.
- S Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.

**Schedule 1A Rate Calculation**

1	\$ 2,023,565	Attachment 20, Lines 2+3+4, Col. C
2	\$ 177,885	Revenue Credits for Sched 1A - Note A
3	\$ 1,845,680	Net Schedule 1A Expenses (Line 1 - Line 2)
4	21,257,561	Annual MWh in JCP&L Zone - Note B
5	\$ 0.0868	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of JCP&L's zone during the year used to calculate rates under Attachment H-4A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the JCP&L zone. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base	Attachment H-4A, page 2, Line 31, Col. 5	1,348,281,879	
2	Preferred Dividends	enter positive	0	
Common Stock				
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	4,265,767,455	
4	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0	
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	-4,702,726	
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,936,125	
7	Common Stock	Attachment 8, Line 14, Col. 6	2,459,534,057	
Capitalization				
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	2,350,000,000	
9	Preferred Stock	Attachment H-4A, page 4, Line 19, Col. 3	0	
10	Common Stock	Attachment H-4A, page 4, Line 20, Col. 3	2,459,534,057	
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	4,809,534,057	
12	Debt %	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 4	48.8613%
13	Preferred %	Preferred Stock	Attachment H-4A, page 4, Line 19, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-4A, page 4, Line 20, Col. 4	51.1387%
15	Debt Cost	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 5	0.0483
16	Preferred Cost	Preferred Stock	Attachment H-4A, page 4, Line 19, Col. 5	0.0000
17	Common Cost	Common Stock		0.1020
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 12 * Line 15)	0.0236
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0522
21	Rate of Return on Rate Base ( ROR )		(Sum Lines 18 to 20)	0.0758
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	102,147,846
Income Taxes				
Income Tax Rates				
23	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	T from Attachment 15, line 8	28.11%	
24	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	Calculated	26.92%	
25	$1 / (1 - T) =$ (from line 23)		1.3910	
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment 15, line 17	(131,199)	
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment 15, line 16	105,947	
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(873,009)	
29	Income Tax Calculation	(line 22 * line 24)	27,499,390	
30	ITC adjustment	Line 25 * Line 26 * GP	(48,249)	
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	147,374	
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(1,214,368)	
33	Total Income Taxes	Sum lines 29 to 32	26,384,147	
Increased Return and Taxes				
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	128,531,993.16	
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	102,147,846.20	
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	26,384,146.96	
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	128,531,993.16	
38	Return and Income taxes with increase in ROE	Line 34	128,531,993.16	
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-	
40	Rate Base	Line 1	1,348,281,879.26	
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-	

Notes:  
Line 17 to include an incentive ROE that is used only to determine the increase in return and incomes taxes associated with a specific increase in ROE. Any actual ROE incentive must be approved by the Commission. Until an ROE incentive is approved, line 17 will reflect the current ROE.

**Gross Plant Calculation**

For the 12 months ended 12/31/2024

		[1]	[2]	[3]	[4]	[5]	[6]
		Production	Transmission	Distribution	Intangible	General	Total
1	December 2023	-	2,136,111,800	5,701,094,620	227,591,910	304,978,961	8,369,777,291
2	January 2024	-	2,146,834,562	5,711,668,243	228,153,893	306,651,071	8,393,307,769
3	February 2024	-	2,150,085,354	5,722,492,657	228,572,739	308,624,809	8,409,775,559
4	March 2024	-	2,173,452,365	5,734,164,149	235,729,056	310,305,579	8,453,651,150
5	April 2024	-	2,179,726,232	5,745,184,014	236,211,233	312,058,110	8,473,179,589
6	May 2024	-	2,214,356,289	5,757,153,881	236,698,870	313,735,623	8,521,944,663
7	June 2024	-	2,219,893,890	5,771,826,517	246,045,546	316,623,955	8,554,389,908
8	July 2024	-	2,223,606,092	5,785,494,538	247,629,215	319,506,333	8,576,236,178
9	August 2024	-	2,225,828,885	5,802,123,241	250,252,628	323,316,058	8,601,520,812
10	September 2024	-	2,226,833,382	5,821,867,214	254,032,012	326,828,462	8,629,561,070
11	October 2024	-	2,234,314,626	5,841,533,554	254,567,783	330,989,073	8,661,405,035
12	November 2024	-	2,240,171,721	5,860,179,992	255,088,027	334,206,990	8,689,646,730
13	December 2024	-	2,420,684,043	5,876,715,686	272,931,765	338,953,417	8,909,284,911
14	13-month Average [A] [C]	-	2,214,761,480	5,779,346,024	244,115,744	318,982,957	8,557,206,205
		Production	Transmission	Distribution	Intangible	General	Total
	[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December 2023		2,136,115,211	5,701,140,277	227,591,910	306,574,573	8,371,421,970
16	January 2024		2,146,837,972	5,711,713,900	228,153,893	308,246,682	8,394,952,447
17	February 2024		2,150,088,765	5,722,538,313	228,572,739	310,220,420	8,411,420,238
18	March 2024		2,173,455,775	5,734,209,806	235,729,056	311,901,191	8,455,295,828
19	April 2024		2,179,729,643	5,745,229,671	236,211,233	313,653,721	8,474,824,268
20	May 2024		2,214,359,700	5,757,199,538	236,698,870	315,331,234	8,523,589,341
21	June 2024		2,219,897,300	5,771,872,173	246,045,546	318,219,567	8,556,034,586
22	July 2024		2,223,609,503	5,785,540,195	247,629,215	321,101,945	8,577,880,857
23	August 2024		2,225,832,296	5,802,168,898	250,252,628	324,911,669	8,603,165,491
24	September 2024		2,226,836,792	5,821,912,871	254,032,012	328,424,073	8,631,205,749
25	October 2024		2,234,318,037	5,841,579,210	254,567,783	332,584,684	8,663,049,714
26	November 2024		2,240,175,132	5,860,225,649	255,088,027	335,802,601	8,691,291,408
27	December 2024		2,420,687,453	5,876,761,343	272,931,765	340,549,028	8,910,929,590
28	13-month Average	-	2,214,764,891	5,779,391,680	244,115,744	320,578,568	8,558,850,884

Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General
		[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g
29	December 2023			3,410	45,657		1,595,611
30	January 2024			3,410	45,657		1,595,611
31	February 2024			3,410	45,657		1,595,611
32	March 2024			3,410	45,657		1,595,611
33	April 2024			3,410	45,657		1,595,611
34	May 2024			3,410	45,657		1,595,611
35	June 2024			3,410	45,657		1,595,611
36	July 2024			3,410	45,657		1,595,611
37	August 2024			3,410	45,657		1,595,611
38	September 2024			3,410	45,657		1,595,611
39	October 2024			3,410	45,657		1,595,611
40	November 2024			3,410	45,657		1,595,611
41	December 2024			3,410	45,657		1,595,611
42	13-month Average	-		3,410	45,657	-	1,595,611

Notes:

[A] Taken to Attachment H-4A, page 2, lines 1-4, Col. 3

[B] Reference for December balances as would be reported in FERC Form 1.

[C] Balance excludes Asset Retirements Costs



**Accumulated Depreciation Calculation**

For the 12 months ended 12/31/2024

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2023	-	469,701,932	1,828,346,875	134,547,107	110,561,415	2,543,157,329
2	January	2024	-	471,294,161	1,832,405,942	136,143,550	111,710,832	2,551,554,485
3	February	2024	-	473,777,441	1,836,609,481	137,745,189	112,831,842	2,560,963,954
4	March	2024	-	473,741,050	1,840,645,527	139,378,939	113,989,750	2,567,755,266
5	April	2024	-	475,498,233	1,844,647,845	141,045,125	115,143,086	2,576,334,289
6	May	2024	-	474,108,027	1,848,446,969	142,715,657	116,307,830	2,581,578,482
7	June	2024	-	476,549,398	1,851,900,120	144,427,469	117,342,078	2,590,219,065
8	July	2024	-	479,155,335	1,855,686,280	146,104,225	118,382,145	2,599,327,985
9	August	2024	-	481,959,981	1,858,993,978	147,800,443	119,324,715	2,608,079,117
10	September	2024	-	484,394,245	1,862,077,648	149,524,133	120,305,801	2,616,301,827
11	October	2024	-	485,262,320	1,865,331,528	151,266,403	121,221,228	2,623,081,480
12	November	2024	-	486,354,607	1,868,996,510	153,013,579	122,248,700	2,630,613,396
13	December	2024	-	467,031,908	1,872,652,624	154,839,022	123,113,523	2,617,637,077
14	13-month Average	[A] [C]	-	476,832,972	1,851,287,794	144,503,911	117,114,073	2,589,738,750

			Production	Transmission	Distribution	Intangible	General	Total
		[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	
15	December	2023		469,703,673	1,828,378,330	134,547,107	111,518,001	2,544,147,112
16	January	2024		471,295,906	1,832,437,471	136,143,550	112,674,187	2,552,551,115
17	February	2024		473,779,190	1,836,641,084	137,745,189	113,801,967	2,561,967,430
18	March	2024		473,742,803	1,840,677,204	139,378,939	114,966,643	2,568,765,588
19	April	2024		475,499,990	1,844,679,595	141,045,125	116,126,748	2,577,351,458
20	May	2024		474,109,788	1,848,478,793	142,715,657	117,298,261	2,582,602,498
21	June	2024		476,551,163	1,851,932,018	144,427,469	118,339,277	2,591,249,927
22	July	2024		479,157,104	1,855,718,252	146,104,225	119,386,113	2,600,365,694
23	August	2024		481,961,754	1,859,026,024	147,800,443	120,335,452	2,609,123,673
24	September	2024		484,396,022	1,862,109,767	149,524,133	121,323,307	2,617,353,229
25	October	2024		485,264,101	1,865,363,721	151,266,403	122,245,503	2,624,139,728
26	November	2024		486,356,392	1,869,028,776	153,013,579	123,279,744	2,631,678,491
27	December	2024		467,033,697	1,872,684,964	154,839,022	124,151,336	2,618,709,019
28	13-month Average		-	476,834,737	1,851,319,692	144,503,911	118,111,272	2,590,769,612

**Reserve for Depreciation of Asset Retirement Costs**

			Production	Transmission	Distribution	Intangible	General
		[B]	Company Records	Company Records	Company Records	Company Records	Company Records
29	December	2023		1,741	31,455		956,587
30	January	2024		1,745	31,529		963,355
31	February	2024		1,749	31,603		970,124
32	March	2024		1,753	31,676		976,893
33	April	2024		1,757	31,750		983,662
34	May	2024		1,761	31,824		990,431
35	June	2024		1,765	31,898		997,199
36	July	2024		1,769	31,971		1,003,968
37	August	2024		1,773	32,045		1,010,737
38	September	2024		1,777	32,119		1,017,506
39	October	2024		1,781	32,193		1,024,275
40	November	2024		1,785	32,267		1,031,044
41	December	2024		1,789	32,340		1,037,812
42	13-month Average		-	1,765	31,898	-	997,199

Notes:

- [A] Taken to Attachment H-4A, page 2, lines 7-10, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs

Ln.	Text Description	(A)	(B)	(C)	(D)		(E)		(F)		(G)		(H)		(I)	(J)
					2023	2024	2023	2024	2023	2024	2023	2024				
			Allocator	Allocator Output	December 31 Balance	March Balance	June Balance	September Balance	December Balance	To Rate Base (f)	Total					
1	<b>FERC Account No. 190 (e)</b>															
1.01	Accrued Taxes: FICA on Vacation Accrual		WS	0.0845	234,059	228,700	223,340	217,981	212,621		17,973					
1.02	Accumulated Provision For Injuries and Damage-General Liability		WS	0.0845	35,138	42,516	49,895	57,274	64,653		5,465					
1.03	Accumulated Provision For Injuries and Damage-Workers Compensation		WS	0.0845	842,404	814,740	787,076	759,412	731,748		61,854					
1.04	Company Debt - Issuance Discount		GP	0.2644	25,255	20,376	15,496	10,617	5,737		1,517					
1.05	FAS 112 - Medical Benefit Accrual		WS	0.0845	2,895,237	2,893,747	2,892,257	2,890,766	2,889,276		244,226					
1.06	FAS 123R - Performance Shares		WS	0.0845	82,105	76,887	71,670	66,453	61,235		5,176					
1.07	FAS 123R - Restricted Stock Units		WS	0.0845	360,311	393,250	426,190	459,130	492,070		41,594					
1.08	Federal NOL - Protected		DA	1.0000	5,255,989	3,941,992	2,627,994	1,313,997	-		-					
1.09	Federal NOL - Non-protected		DA	1.0000	8,325,378	6,244,033	4,162,689	2,081,344	-		-					
1.10	ITC FAS 109		DA	1.0000	441,906	429,081	416,255	403,430	390,605		390,605					
1.11	NOL Deferred Tax Asset - LT NJ		GP	0.2644	68,452,193	71,634,959	74,817,725	78,000,491	81,183,257		21,463,279					
1.12	Vacation Pay Accrual		WS	0.0845	2,512,607	2,442,009	2,371,952	2,301,895	2,231,838		188,654					
1.13	Capitalized Interest		DA	1.0000	7,796,846	8,160,245	8,523,644	8,887,043	9,250,442		9,250,442					
1.14	Contribution in Aid of Construction		DA	1.0000	10,699,371	10,873,360	11,047,349	11,221,338	11,395,327		11,395,327					
1.15	Cost of Removal		DA	1.0000	12,637,902	12,396,570	12,155,237	11,913,905	11,672,573		11,672,573					
1.16	Capitalization Adjustment		DA	1.0000	18,640,795	18,571,536	18,502,277	18,433,017	18,363,758		18,363,758					
1.17	FAS109 Related to Property		DA	1.0000	(3,243,645)	(3,114,627)	(2,985,609)	(2,856,591)	(2,727,572)		(2,727,572)					
2	Sum of Lines 1.01 through 1.17				135,993,309	136,049,374	136,105,439	136,161,503	136,217,568		70,374,869					
3	<b>FERC Account No. 190 ADIT Adjustments</b>															
3.01	FAS 109 - Non-property		DA	1.0000	(9,768,486)	(9,382,841)	(8,997,196)	(8,611,551)	(8,225,906)		(8,225,906)					
3.02	FAS109 Related to Property		DA	1.0000	(3,243,645)	(3,114,627)	(2,985,609)	(2,856,591)	(2,727,572)		(2,727,572)					
3.03	ITC FAS 109		DA	1.0000	441,906	429,081	416,255	403,430	390,605		390,605					
3.04	Contribution in Aid of Construction		DA	1.0000	10,699,371	10,873,360	11,047,349	11,221,338	11,395,327		11,395,327					
3.05	Normalization (d)								(7,175,237)		(7,175,237)					
4	Sum of Lines 3.01 through 3.05				(1,870,854)	(1,195,027)	(519,200)	156,627	(6,342,783)		(6,342,783)					
5	<b>FERC Account No. 281</b>															
5.01																
6	Sum of Lines 5.01 through 5.01				-	-	-	-	-		-					
7	<b>FERC Account No. 281 ADIT Adjustments</b>															
7.01																
8	Sum of Lines 7.01 through 7.01				-	-	-	-	-		-					
9	<b>FERC Account No. 282 (e)</b>															
9.01	263A Capitalized Overheads		DA	1.0000	93,316,160	95,088,196	96,860,233	98,632,269	100,404,306		100,404,306					
9.02	Accelerated Depreciation		DA	1.0000	305,883,614	308,628,265	311,372,915	314,117,565	316,862,215		316,862,215					
9.03	AFUDC		DA	1.0000	7,925,089	8,438,404	8,951,719	9,465,034	9,978,349		9,978,349					
9.04	AFUDC Equity (FAS109)		DA	1.0000	3,950,079	4,229,364	4,508,649	4,787,933	5,067,218		5,067,218					
9.05	Capitalized Tree Trimming		DA	1.0000	2,638,552	2,634,125	2,629,699	2,625,272	2,620,846		2,620,846					
9.06	Casualty Loss		DA	1.0000	(25,770)	(658,062)	(1,290,353)	(1,922,644)	(2,554,935)		(2,554,935)					
9.07	OPEBs		DA	1.0000	(7,442)	35,931	79,304	122,677	166,050		166,050					
9.08	Other		DA	1.0000	1,795,235	1,790,897	1,786,559	1,782,221	1,777,882		1,777,882					
9.09	Pension and Capitalized Benefits		DA	1.0000	14,500,200	14,849,257	15,198,314	15,547,372	15,896,429		15,896,429					
9.10	Tax Repairs		DA	1.0000	49,475,363	53,392,155	57,308,948	61,225,740	65,142,533		65,142,533					
9.11	FAS109 Related to Property		DA	1.0000	(114,468,547)	(113,959,692)	(113,450,837)	(112,941,981)	(112,433,126)		(112,433,126)					
10	Sum of Lines 9.01 through 9.11				364,982,532	374,468,841	383,955,150	393,441,459	402,927,767		402,927,767					
11	<b>FERC Account No. 282 ADIT Adjustments</b>															
11.01	FAS 109 - Non-property		DA	1.0000	(162)	(152)	(141)	(131)	(121)		(121)					
11.02	FAS109 Related to Property		DA	1.0000	(114,468,547)	(113,959,692)	(113,450,837)	(112,941,981)	(112,433,126)		(112,433,126)					
11.03	AFUDC Equity (FAS109)		DA	1.0000	3,950,079	4,229,364	4,508,649	4,787,933	5,067,218		5,067,218					
11.04	OPEBs/FAS 106		DA	1.0000	(7,442)	35,931	79,304	122,677	166,050		166,050					
11.05	Normalization (d)								21,459,127		21,459,127					
12	Sum of Lines 11.01 through 11.05				(110,526,072)	(109,694,549)	(108,863,026)	(108,031,503)	(85,740,853)		(85,740,853)					
13	<b>FERC Account No. 283 (e)</b>															
13.01	Deferred Charge-EIB		GP	0.2644	349,731	385,693	421,656	457,618	493,580		130,493					
13.02	FE Service Timing Allocation		WS	0.0845	62,940,728	62,573,916	62,207,103	61,840,290	61,473,478		5,196,261					
13.03	Post Retirement Benefits SFAS 106 Accrual		WS	0.0845	5,139,259	5,850,521	6,561,783	7,273,046	7,984,308		674,902					
13.04	Post Retirement Benefits SFAS 106 Payments		WS	0.0845	42,023,309	42,801,005	43,578,701	44,356,397	45,134,093		3,815,117					
13.05	State Income Tax Deductible		GP	0.2644	4,697,367	4,697,367	4,697,367	4,697,367	4,697,367		1,241,893					
13.06	AFUDC Equity Flow Thru (Gross up)		DA	1.0000	1,544,537	1,653,741	1,762,945	1,872,149	1,981,353		1,981,353					
13.07	Property FAS109		DA	1.0000	(43,490,499)	(43,341,978)	(43,193,456)	(43,044,934)	(42,896,413)		(42,896,413)					
14	Sum of Lines 13.01 through 13.07				73,204,431	74,620,265	76,036,098	77,451,932	78,867,766		(29,856,394)					
15	<b>FERC Account No. 283 ADIT Adjustments</b>															
15.01	FAS 109 - Non-property		DA	1.0000	(3,484,589)	(3,266,802)	(3,049,015)	(2,831,229)	(2,613,442)		(2,613,442)					
15.02	AFUDC Equity Flow Thru (Gross up)		DA	1.0000	1,544,537	1,653,741	1,762,945	1,872,149	1,981,353		1,981,353					
15.03	Property FAS109		DA	1.0000	(43,490,499)	(43,341,978)	(43,193,456)	(43,044,934)	(42,896,413)		(42,896,413)					
15.04	Normalization (d)								(593,296)		(593,296)					
15.05	Post Retirement Benefits SFAS 106 Accrual		WS	0.0845	5,139,259	5,850,521	6,561,783	7,273,046	7,984,308		674,902					
15.06	Post Retirement Benefits SFAS 106 Payments		WS	0.0845	42,023,309	42,801,005	43,578,701	44,356,397	45,134,093		3,815,117					
16	Sum of Lines 15.01 through 15.06				1,732,016	3,696,487	5,660,958	7,625,429	8,996,603		(39,631,779)					
17	<b>FERC Account No. 255 (a)</b>															
17.01																
18	Sum of Lines 17.01 through 17.01				-	-	-	-	-		-					
19	(Line 2 - Line 4 - Line 6 + Line 8 - Line 10 + Line 12 - Line 14 + Line 16 + Line 18)														(421,726,353)	

Notes

- (a) If JCP&L is including an ITC amortization as part of its income tax calculation on Attachment 15, it does not need to input data for FERC Account No. 255 on this Attachment.
- (b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.
- (c) JPC&L may add or remove sublines without making a Section 205 filing.
- (d) Normalization is sourced from Attachment 5a, page 1, col. O for PTRR & Attachment 5b, page 2, col. O for ATRR.
- (e) JCP&L to include only balances attributable to transmission.
- (f) JCP&L to include year-end balances.
- (g) JCP&L shall not include ADIT associated with nonoperating items.

Line		A	B	C	D	E	F	G	H	I
<b>2024 Quarterly Activity and Balances</b>										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
		81,117,935	(2,893,880)	78,224,055	(2,893,880)	75,330,175	(2,893,880)	72,436,295	(2,893,880)	69,542,415
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		81,117,935	(2,188,249)		(1,466,761)		(737,345)		(7,928)	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
		475,508,604	8,654,786	484,163,389	8,654,786	492,818,175	8,654,786	501,472,961	8,654,786	510,127,747
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		475,508,604	6,544,441		4,386,672		2,205,192		23,712	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
		10,139,229	(239,285)	9,899,944	(239,285)	9,660,659	(239,285)	9,421,373	(239,285)	9,182,088
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		10,139,229	(180,939)		(121,282)		(60,969)		(656)	

2024 PTRR										
Line	Account	J	K	L	M	N	O	P		
				Page 1, row 2,4,6 Column A+B+D+F+H	J-L		M-N	Line 7= J-N-O Lines 8-9= -J+N+O		
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate		
7	PTRR Total Account 190	70,374,869	(11,575,520)	76,717,652	(6,342,783)	832,454	(7,175,237)	76,717,652		
8	PTRR Total Account 282	402,927,767	34,619,143	488,668,620	(85,740,853)	(107,199,979)	21,459,127	(488,668,620)		
9	PTRR Total Account 283	(29,856,394)	(957,141)	9,775,384	(39,631,779)	(39,038,483)	(593,296)	(9,775,384)		
10	PTRR Total ADIT Subject to Normalization	(302,696,504)	(45,237,523)	(421,726,353)	119,029,848	(145,406,008)	13,690,594	(421,726,353)		

**Notes:**

- Attachment 5a will only be populated within the PTRR
- Normalization is calculated using transmission ADIT balances/adjustments only.

Line		A	B	C	D	E	F	G	H	I
2024 Quarterly Activity and Balances										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	ATRR			0		0		0		0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	0	0		0		0		0	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR			0		0		0		0
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR	0	0		0		0		0	
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR			0		0		0		0
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR	0	0		0		0		0	

Line	Account	A	B	C		D	E	F	G
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Page 1, row 3,7,11 Column A+B+D+F+H		Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
1	PTRR Total Account 190		0	0	-				
2	PTRR Total Account 282		0	0	-				
3	PTRR Total Account 283		0	0	-				
4	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-

Line	Account	H	I	J		K	L	M	N	O	P
		Actual Ending Balance (Before Adjustments)	Actual Activity	Page 1, row 4,8,12 column A+B+D+F+H		Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate
5	ATRR Total Account 190		0	0	-	-					
6	ATRR Total Account 282		0	0	-	-					
7	ATRR Total Account 283		0	0	-	-					
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-	-

**Notes:**  
 1. Attachment 5b will only be populated within the ATRR  
 2. Normalization is calculated using transmission ADIT balances/adjustments only.

1 **Calculation of PBOP Expenses**

2 **JCP&L**

	<u>Amount</u>	<u>Source</u>
3 Total FirstEnergy PBOP expenses	-\$155,537,000	FirstEnergy 2018 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,363,633,077	FirstEnergy 2018 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0658	
6 labor (labor not capitalized) current year, transmission only	9,912,787	JCP&L Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$652,303	
8 PBOP expense in Account 926 for current year, total company	(11,885,702)	JCP&L Account 926: Company Records
9 W&S Labor Allocator	8.453%	
10 Allocated Transmission PBOP (line 8 * line 9)	(1,004,681)	
11 PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	352,377	

12 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Ln.	(A) Description	(B) Allocator	(C) Amount	×	(D) Allocator Output	=	(E) To Transmission
1	<b>Taxes Other Than Income</b>						
1.01	FICA & Unemployment Taxes	263.i	WS	4,428,145	0.0845		374,304
1.02	Heavy Highway Use Tax	263.i	GP	1,822	0.2644		482
1.03	Local Real Estate	263.i	GP	7,229,625	0.2644		1,911,373
2	Sum of Lines 1.01 through 1.03			11,659,592			2,286,159
3	FF1, Page 115.14g			-			

**Notes**

- (a) Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template since they are recovered elsewhere.
- (b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.
- (c) JCP&L may add or remove sublines applicable to the transmission revenue requirement without an FPA Section 205 filing.

## Capital Structure Calculation

For the 12 months ended 12/31/2024

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
		Capital						
	[A]	112.16.c	112.3.c	112.12.c	112.15.c	233.XX.f	(1) - (2) - (3) - (4) - (5)	112.18-21.c
1	December	2023	4,164,173,916		(4,881,481)	1,810,936,125	2,358,119,272	2,350,000,000
2	January	2024	4,178,167,063		(4,851,688)	1,810,936,125	2,372,082,626	2,350,000,000
3	February	2024	4,190,163,322		(4,821,896)	1,810,936,125	2,384,049,094	2,350,000,000
4	March	2024	4,200,724,927		(4,792,104)	1,810,936,125	2,394,580,906	2,350,000,000
5	April	2024	4,209,599,758		(4,762,311)	1,810,936,125	2,403,425,945	2,350,000,000
6	May	2024	4,220,544,493		(4,732,519)	1,810,936,125	2,414,340,887	2,350,000,000
7	June	2024	4,244,418,425		(4,702,726)	1,810,936,125	2,438,185,027	2,350,000,000
8	July	2024	4,283,566,871		(4,672,934)	1,810,936,125	2,477,303,681	2,350,000,000
9	August	2024	4,321,745,237		(4,643,141)	1,810,936,125	2,515,452,253	2,350,000,000
10	September	2024	4,345,315,704		(4,613,349)	1,810,936,125	2,538,992,929	2,350,000,000
11	October	2024	4,353,885,838		(4,583,557)	1,810,936,125	2,547,533,270	2,350,000,000
12	November	2024	4,364,391,679		(4,553,764)	1,810,936,125	2,558,009,318	2,350,000,000
13	December	2024	4,378,279,684		(4,523,972)	1,810,936,125	2,571,867,531	2,350,000,000
14	13-month Average		4,265,767,455	-	(4,702,726)	1,810,936,125	2,459,534,057	2,350,000,000

## Notes:

[A] Reference for December balances as would be reported in FERC Form 1.



**Stated Value Inputs**

**Formula Rate Protocols  
Section VIII.A**

**1. Rate of Return on Common Equity ("ROE")**

JCP&L's stated ROE is set to: 10.2%

**2. Postretirement Benefits Other Than Pension ("PBOP")**

*\*sometimes referred to as Other Post Employment Benefits, or "OPEB"*

Total FirstEnergy PBOP expenses	-\$155,537,000
Labor dollars (FirstEnergy)	\$2,363,633,077
cost per labor dollar	\$-0.0658

**3. Depreciation Rates (1)(2)**

FERC Account	Depr. %
350.2	1.53%
352	1.14%
353	2.28%
354	0.83%
355	1.81%
356	2.14%
356.1	1.04%
357	1.32%
358	1.67%
359	1.10%
389.2	3.92%
390.1	1.51%
390.2	0.46%
391.1	4.00%
391.15	5.00%
391.2	20.00%
391.25	20.00%
392	3.84%
393	3.33%
394	4.00%
395	5.00%
396	3.03%
397	5.00%
398	5.00%

Note: (1) Account 303 amortization period is 7 years.

(2) Accounts 391.10, 391.15, 391.20, 391.25, 393, 394, 395, 397, and 398 have an unrecovered reserve to be amortized over 5 years separately from the assets in these accounts beginning January 1, 2020 through December 31, 2025; Per the Settlement Agreement in Docket No. ER20-227-000.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT										
YEAR ENDED 12/31/2024										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Long Term Debt	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. gg)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z <sup>†</sup> ((col. e. * col. f)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)
<b>Final Mortgage Bonds:</b>										
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,630,453	12	\$ 198,630,453.35	8.50%	6.54%	0.56%
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,337,888	12	\$ 298,337,888.39	12.77%	6.25%	0.80%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 402,863,753	\$ 400,429,619	12	\$ 400,429,619.48	17.13%	4.18%	0.72%
(4) 4.30% Series	6/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 249,708,881	12	\$ 249,708,880.99	10.69%	4.44%	0.47%
(5) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 498,072,131	12	\$ 498,072,130.97	21.23%	2.88%	0.61%
(6) 5.50% Series	12/15/2023	12/15/2033	\$ 700,000,000	\$ 693,000,000	\$ 693,732,001	12	\$ 693,732,001.09	29.69%	5.63%	1.67%
			\$ 2,350,000,000		\$ 2,336,910,974		\$ 2,336,910,974	100.000%		4.83% **

t = time  
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.  
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.  
\* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).  
† Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300% & 25.82%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).  
\*\* This Total Weighted Average Debt Cost will be shown on page 4, line 18, column 5 of formula rate Attachment H-4A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED 12/31/2024											
Long Term Debt Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recaptured Debt	Net Proceeds (col. cc + col. dd - col. ee - col. ff)	Net Proceeds Ratio ((col. gg / col. cc)*100)	Coupon Rate Percentage (%)	Annual Interest (col. cc * col. ii)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ (1,216,000)	\$ 2,346,873		\$ 196,437,127	98.2186	6.40%	\$ 12,800,000	6.54%
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ (3,693,000)	\$ 327,221		\$ 295,979,779	98.6599	6.15%	\$ 18,450,000	6.25%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 5,884,000	\$ 3,020,247		\$ 402,863,753	100.7159	4.30%	\$ 17,200,000	4.18%
(4) 4.30% Series	6/18/2015	1/15/2026	\$ 250,000,000	\$ (800,000)	\$ 2,113,468		\$ 247,086,512	98.8346	4.30%	\$ 10,750,000	4.44%
(5) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ (1,370,000)	\$ 4,508,046		\$ 494,120,954	98.8242	2.75%	\$ 13,750,000	2.88%
(6) 5.50% Series	12/15/2023	12/15/2033	\$ 700,000,000		\$ 7,000,000		\$ 693,000,000	99.0000	5.50%	\$ 38,500,000	5.63%
TOTALS			\$ 2,350,000,000	(1,195,000)	\$ 19,316,875		\$ 2,329,488,125			\$ 111,450,000	

\* YTM at Issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation.  
Effective Cost Rate of Individual Debenture (YTM at Issuance): the t=0 Cashflow C<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1</sub>, C<sub>2</sub>, etc.).

**Transmission Enhancement Charge (TEC) Worksheet**  
To be completed in conjunction with Attachment H-4A

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 2,214,761,480
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,737,928,508
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	\$ 60,525,071
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.732803%
<b>GENERAL &amp; INTANGIBLE (G &amp; I) DEPRECIATION EXPENSE</b>			
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	\$ 3,095,346
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.139760%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 2,286,159
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.103224%
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>	<b>2.975787%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 26,384,147
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.518138%
<b>RETURN</b>			
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 102,147,846
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.877563%
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>	<b>7.395701%</b>

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)

(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
<b>INCOME TAXES</b>				
10b	Total Income Taxes	Attachment 2, line 33	\$ 26,384,147	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.518138%	1.518138%
<b>RETURN</b>				
12b	Return on Rate Base	Attachment 2, line 22	\$ 102,147,846	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	5.877563%	5.877563%
14b	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11b and 13b</b>		<b>7.395701%</b>
15	<b>Additional Annual Allocation Factor for Return</b>	<b>Line 14 b, col. 9 less line 14, col. 4</b>		<b>0.00000%</b>

Transmission Enhancement Charge (TEC) Worksheet  
 To be completed in conjunction with Attachment H-4A.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
1		(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)	
2a	Upgrade the Portland – Greystone 230kV circuit	b0174	\$ 12,585,103	2.975787%	\$374,598	\$ 8,547,895	7.395701%	\$632,177	\$ 269,226	\$1,276,000	\$ -	\$1,276,000	207,418.57	\$1,483,419
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	2.975787%	\$178,056	\$ 4,388,276	7.395701%	\$324,644	\$ 128,047	\$630,647	\$ -	\$630,647	89,686.76	\$720,334
2c	Add a 2nd Rantan River 230/115 kV transformer	b0726	\$ 7,336,240	2.975787%	\$218,311	\$ 5,819,379	7.395701%	\$430,384	\$ 167,266	\$815,961	\$ -	\$815,961	109,783.08	\$925,745
2d	Build a new 230 kV circuit from Larambee to Oceanview	b2015	\$ 173,453,190	2.975787%	\$5,161,557	\$ 149,046,156	7.395701%	\$11,023,006	\$3,417,095	\$19,601,700	\$ -	\$19,601,700	2,776,447.60	\$22,378,148
3	Transmission Enhancement Credit taken to Attachment H-4A Page 1, Line 3, Col. 3													
4	Additional Incentive Revenue taken to Attachment H-4A, Page 3, Line 16											\$0.00	\$22,324,308	

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-4A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-4A.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-4A, page 3, line 8.
- F Any actual ROE incentive must be approved by the Commission
- G True-up adjustment is calculated on the project true-up schedule, attachment 12 column j
- H Based on a 13-month average

TEC Worksheet Support  
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
				(Note A)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)
2a	Upgrade the Portland – Greystone 230kV circuit	b0174	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190

NOTE

[A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizing a 13-month average.

[B] Company records

TEC Worksheet Support  
Net Plant Detail

Attachment H-4A, Attachment 11a  
page 2 of 2  
For the 12 months ended 12/31/2024

Accumulated Depreciation	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Project Net Plant
(Note C)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note C & D)
\$ 4,040,298	\$ 3,905,685	\$ 3,928,121	\$ 3,950,556	\$ 3,972,992	\$ 3,995,427	\$ 4,017,863	\$ 4,040,298	\$ 4,062,734	\$ 4,085,169	\$ 4,107,605	\$ 4,130,040	\$ 4,152,476	\$ 4,174,911	\$8,547,895
\$ 1,595,225	\$ 1,531,201	\$ 1,541,872	\$ 1,552,543	\$ 1,563,213	\$ 1,573,884	\$ 1,584,554	\$ 1,595,225	\$ 1,605,895	\$ 1,616,566	\$ 1,627,237	\$ 1,637,907	\$ 1,648,578	\$ 1,659,248	\$4,388,276
\$ 1,516,862	\$ 1,433,228	\$ 1,447,167	\$ 1,461,106	\$ 1,475,045	\$ 1,488,984	\$ 1,502,923	\$ 1,516,862	\$ 1,530,800	\$ 1,544,739	\$ 1,558,678	\$ 1,572,617	\$ 1,586,556	\$ 1,600,495	\$5,819,379
\$ 24,407,034	\$ 22,698,486	\$ 22,983,244	\$ 23,268,002	\$ 23,552,760	\$ 23,837,518	\$ 24,122,276	\$ 24,407,034	\$ 24,691,791	\$ 24,976,549	\$ 25,261,307	\$ 25,546,065	\$ 25,830,823	\$ 26,115,581	\$149,046,156

NOTE

[B] Company records

[C] Utilizing a 13-month average.

[D] Taken to Attachment 11, Page 2, Col. 6

**TEC - True-up**

To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 *	Col. h + Col. i
			PTRR (True-up Vintage)			ATRR (True-up Vintage)				
1	[A] Actual RTEP Credit Revenues for true-up year		21,793,608							
2a	b0174			1,186,742	0.06	1,246,300	1,427,935	(181,634)	(25,784.09)	(207,419)
2b	b0268			585,209	0.03	614,579	701,874	(87,295)	(12,392.01)	(99,687)
2c	b0726			768,679	0.04	807,256	903,393	(96,136)	(13,647.14)	(109,784)
2d	b2015			18,211,505	0.88	19,125,472	21,556,781	(2,431,309)	(345,138.65)	(2,776,448)
3	Subtotal			20,752,136			24,589,983	(2,796,375)		(3,193,337)
4	Total Interest (Sourced from Attachment 13a, line 49)									(396,962)

NOTE  
[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Month	Annual Rate	Monthly	True-Up Adj.	Interest	Compounding
1	Jan-22	0.0325	0.0028	0.0833	0.0002	-
2	Feb-22	0.0325	0.0025	0.1667	0.0004	-
3	Mar-22	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-22	0.0325	0.0027	0.3347	0.0009	-
5	May-22	0.0325	0.0028	0.4180	0.0012	-
6	Jun-22	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-22	0.0360	0.0031	0.5881	0.0018	-
8	Aug-22	0.0360	0.0031	0.6714	0.0021	-
9	Sep-22	0.0360	0.0030	0.7547	0.0022	0.0061
10	Oct-22	0.0491	0.0042	0.8441	0.0035	-
11	Nov-22	0.0491	0.0040	0.9275	0.0037	-
12	Dec-22	0.0491	0.0042	1.0108	0.0042	0.0115
13	Year 1 True-Up Adjustment + Interest EB			1.0223		
14	Jan-23	0.0631	0.0054	1.0223	0.0055	-
15	Feb-23	0.0631	0.0048	1.0223	0.0049	-
16	Mar-23	0.0631	0.0054	1.0223	0.0055	0.0159
17	Apr-23	0.0750	0.0062	1.0382	0.0064	-
18	May-23	0.0750	0.0064	1.0382	0.0066	-
19	Jun-23	0.0750	0.0062	1.0382	0.0064	0.0194
20	Jul-23	0.0802	0.0068	1.0576	0.0072	-
21	Aug-23	0.0802	0.0068	1.0576	0.0072	-
22	Sep-23	0.0802	0.0066	1.0576	0.0070	0.0214
23	Oct-23	0.0835	0.0071	1.0790	0.0077	-
24	Nov-23	0.0835	0.0069	1.0790	0.0074	-
25	Dec-23	0.0835	0.0071	1.0790	0.0077	0.0227
26	Year 2 True-Up Adjustment + Interest EB			1.1017		
27	Principle Amortization			0.0918		
28	Interest Amortization +			0.0034	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0952		
30	Jan-24	0.0835	0.0071	1.0065	0.0071	-
31	Feb-24	0.0835	0.0066	0.9114	0.0060	-
32	Mar-24	0.0835	0.0071	0.8162	0.0058	0.0190
33	Apr-24	0.0835	0.0069	0.7400	0.0051	-
34	May-24	0.0835	0.0071	0.6448	0.0046	-
35	Jun-24	0.0835	0.0069	0.5497	0.0038	0.0134
36	Jul-24	0.0835	0.0071	0.4679	0.0033	-
37	Aug-24	0.0835	0.0071	0.3728	0.0026	-
38	Sep-24	0.0835	0.0069	0.2776	0.0019	0.0079
39	Oct-24	0.0835	0.0071	0.1903	0.0013	-
40	Nov-24	0.0835	0.0069	0.0952	0.0007	-
41	Dec-24	0.0835	0.0071	(0.0000)	(0.0000)	0.0020
42	Year 3 True-Up Adjustment + Interest EB			0.0020		
43	Total Amount Refunded/Surcharged			1.1420		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1420		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			178,501,174		
47	2022 Rate Year ATRR (c): -			179,935,967		
48	Base Refund or (Surcharge):			(1,434,793)		
49	Interest (Line 45 × Line 48): +			(203,677)		
50	Total Refund or (Surcharge):			(1,638,470)		

Notes

- (a) Interest rate inputs will be equal to C.F.R. 35.19a.  
(b) The interest rate to be applied to the True-up will be determined as follows: (i) for time periods for which there is an interest rate posted on FERC's website, the True-up will reflect each applicable quarter's annual rate; (ii) for time periods for which there is no interest rate posted on FERC's website (i.e., future time periods, in which an interest rate is not yet available), the True-up will reflect the last known quarter's annual rate, as posted on FERC's website and as determined prior to the posting of the JCP&L PTRR that includes the applicable True-up.  
(c) The ATRR is used to compare against the billed revenue in the true-up calculation. This section will not contain true-up amounts.



Line	(A) Month	(B) Annual Rate	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-22	0.0325	0.0028	0.0833	0.0002	-
2	Feb-22	0.0325	0.0025	0.1667	0.0004	-
3	Mar-22	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-22	0.0325	0.0027	0.3347	0.0009	-
5	May-22	0.0325	0.0028	0.4180	0.0012	-
6	Jun-22	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-22	0.0360	0.0031	0.5881	0.0018	-
8	Aug-22	0.0360	0.0031	0.6714	0.0021	-
9	Sep-22	0.0360	0.0030	0.7547	0.0022	0.0061
10	Oct-22	0.0491	0.0042	0.8441	0.0035	-
11	Nov-22	0.0491	0.0040	0.9275	0.0037	-
12	Dec-22	0.0491	0.0042	1.0108	0.0042	0.0115
13		Year 1 True-Up Adjustment + Interest EB		1.0223		
14	Jan-23	0.0631	0.0054	1.0223	0.0055	-
15	Feb-23	0.0631	0.0048	1.0223	0.0049	-
16	Mar-23	0.0631	0.0054	1.0223	0.0055	0.0159
17	Apr-23	0.0750	0.0062	1.0382	0.0064	-
18	May-23	0.0750	0.0064	1.0382	0.0066	-
19	Jun-23	0.0750	0.0062	1.0382	0.0064	0.0194
20	Jul-23	0.0802	0.0068	1.0576	0.0072	-
21	Aug-23	0.0802	0.0068	1.0576	0.0072	-
22	Sep-23	0.0802	0.0066	1.0576	0.0070	0.0214
23	Oct-23	0.0835	0.0071	1.0790	0.0077	-
24	Nov-23	0.0835	0.0069	1.0790	0.0074	-
25	Dec-23	0.0835	0.0071	1.0790	0.0077	0.0227
26		Year 2 True-Up Adjustment + Interest EB		1.1017		
27		Principle Amortization		0.0918		
28		Interest Amortization	+	0.0034	(Found using Excel Solver/Goal Seek/or equivalent)	
29		Year 3 Monthly Amortization		0.0952		
30	Jan-24	0.0835	0.0071	1.0065	0.0071	-
31	Feb-24	0.0835	0.0066	0.9114	0.0060	-
32	Mar-24	0.0835	0.0071	0.8162	0.0058	0.0190
33	Apr-24	0.0835	0.0069	0.7400	0.0051	-
34	May-24	0.0835	0.0071	0.6448	0.0046	-
35	Jun-24	0.0835	0.0069	0.5497	0.0038	0.0134
36	Jul-24	0.0835	0.0071	0.4679	0.0033	-
37	Aug-24	0.0835	0.0071	0.3728	0.0026	-
38	Sep-24	0.0835	0.0069	0.2776	0.0019	0.0079
39	Oct-24	0.0835	0.0071	0.1903	0.0013	-
40	Nov-24	0.0835	0.0069	0.0952	0.0007	-
41	Dec-24	0.0835	0.0071	(0.0000)	(0.0000)	0.0020
42		Year 3 True-Up Adjustment + Interest EB		0.0020		
43		Total Amount Refunded/Surcharged		1.1420		
44		True-Up Before Interest	-	1.0000		
45		Interest Refunded/Surcharged		0.1420		
46		Attachment 13b - PJM Billings, Line 26, Col. E:		21,793,608		
47		2022 Rate Year ATRR (c):	-	24,589,983		
48		Base Refund or (Surcharge):		(2,796,375)		
49		Interest (Line 45 × Line 48):	+	(396,962)		
50		Total Refund or (Surcharge):		(3,193,337)		

Notes

- (a) Interest rate inputs will be equal to C.F.R. 35.19a.
- (b) The interest rate to be applied to the True-up will be determined as follows: (i) for time periods for which there is an interest rate posted on FERC’s website, the True-up will reflect each applicable quarter’s annual rate; (ii) for time periods for which there is no interest rate posted on FERC’s website (i.e., future time periods, in which an interest rate is not yet available), the True-up will reflect the last known quarter’s annual rate, as posted on FERC’s website and as determined prior to the posting of the JCP&L PTRR that includes the applicable True-up.
- (c) The ATRR is used to compare against the billed revenue in the true-up calculation. This section will not contain true-up amounts.

	(A)	(B)	(C)	(D)	(E)
<b>Line</b>	<b>Month</b>	<b>PJM Bill NITS Charge Code</b>	<b>True-up (a)</b>	<b>Other (b)</b>	<b>Total</b>
1	January	14,151,121			14,151,121
2	February	12,781,656			12,781,656
3	March	14,151,120			14,151,120
4	April	13,694,632			13,694,632
5	May	14,151,120			14,151,120
6	June	13,694,632			13,694,632
7	July	14,151,119			14,151,119
8	August	14,151,119			14,151,119
9	September	13,694,632			13,694,632
10	October	14,151,119			14,151,119
11	November	13,694,631			13,694,631
12	December	14,151,119			14,151,119
13	Total	166,618,021	(690,717)	(11,192,436)	178,501,174

		<b>PJM Bill</b>			
	<b>Month</b>	<b>TEC Charge Code</b>	<b>True-up (a)</b>	<b>Other (b)</b>	<b>Total</b>
14	January	1,729,345			1,729,345
15	February	1,729,345			1,729,345
16	March	1,729,345			1,729,345
17	April	1,729,345			1,729,345
18	May	1,729,345			1,729,345
19	June	1,729,345			1,729,345
20	July	1,729,345			1,729,345
21	August	1,729,345			1,729,345
22	September	1,729,345			1,729,345
23	October	1,729,345			1,729,345
24	November	1,729,345			1,729,345
25	December	1,729,345			1,729,345
26	Total	20,752,135	439,743	(1,481,216)	21,793,608

**Notes**

(a) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period.

(b) JCP&L to include any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
			2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024				
Ln.	Text Description	Allocator (b) (d) (f)	Exp. Acct. (e) December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average	Allocator Output (b)	To Transmission
1	<b>FERC Account No. 165</b>																	
1.01		EXCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02		EXCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sum of Lines 1.01 through 1.02		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FERC Form No. 1 p.111.57.d & c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	<b>FERC Account No. 154 (Transmission Only)</b>																	
	FERC Form No. 1 p.227.8.b & c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>FERC Account No. 105 (Transmission Only)</b>																	
	FERC Form No. 1 p.214.s.d		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Notes**

- (a) Average calculated as [Sum of Columns (D) through (P)] ÷ 13.
- (b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.
- (c) JCP&L may add or remove sublines for prepayments without a FPA Section 205 filing.
- (d) Prepaid income taxes and other prepayments that are considered short-term (12-months or less amortization period) shall have an allocator of "EXCL."
- (e) The expense account will only be populated with prepaid expense items included in transmission rates.
- (f) Any line item allocated by "EXCL" will only show year-end balances.

Ln.	Text Description	(A) Exp. Acct.	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	To Formula Rate (Col. P x Col. R) (c)
			2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	JCP&L Average (a)	Allocator	
1	FERC Account No. 228.1 (d)																			
2.01	General Liability	925	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	WS	0.0845	11,327
2.02	Workers Compensation	925	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	3,040,402	WS	0.0845	257,001
3	Sum of Lines 2.01 through 2.02		3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402	3,174,402			268,327
4	FERC Account No. 228.2 (d)																			
4.01																				
4.02																				
5	Sum of Lines 4.01 through 4.02																			
6	FERC Account No. 228.3 (d)																			
6.01																				
6.02																				
7	Sum of Lines 6.01 through 6.02																			
8	FERC Account No. 228.4 (d)																			
8.01																				
8.02																				
9	Sum of Lines 8.01 through 8.02																			
10	FERC Account No. 242 (d)																			
10.01	Incentive Compensation	920	7,329,003	8,281,151	1,904,297	2,856,445	3,808,594	4,760,742	5,712,891	6,665,039	7,617,188	8,569,336	9,521,485	10,473,633	11,425,782	6,840,430	WS	0.0845	578,211	
10.02																				
11	Sum of Lines 10.01 through 10.02		7,329,003	8,281,151	1,904,297	2,856,445	3,808,594	4,760,742	5,712,891	6,665,039	7,617,188	8,569,336	9,521,485	10,473,633	11,425,782	6,840,430				578,211
12	Other Reserves (d)																			
12.01																				
12.02																				
13	Sum of Lines 12.01 through 12.02																			
14	Total Reserves (Line 3 + Line 5 + Line 7 + Line 9 + Line 11 + Line 13)																10,014,832			846,539

Notes  
(a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.  
(b) JCP&L may add or remove sublines without a FPA Section 205 filing.  
(c) JCP&L to include as a credit to rate base on Attachment H-4A, page 2, line 20.  
(d) JCP&L to include total company balances to allocate to the transmission formula rate component and will only show underlying expense accounts for items that are included as a reduction to rate base.

Line	Item					
1	State	<b>New Jersey</b>				<b>Combined Tax Rate</b>
2	Nominal Federal Tax Rate (FIT)	21.00%		21.00%		21.00% = FIT
3	Apportionment Percentage (p)	100.00%	+		+	100.00%
4	Nominal State Tax Rate	9.00%				
5	Percent of Federal Deducted for State	0.00%				
6	Line 3 × Line 4	9.00%	+		+	9.00% = SIT
7	Line 3 × Line 5	0.00%	+		+	0.00% = p
8		T =		28.11%	=	$1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$
9		Composite Tax Factor (CTF) =		26.92%	=	$(T / (1 - T)) * (1 - (\text{WCLTD} / \text{ROR}))$
10						where WCLTD = Attachment H4-A, page 4, line 12, and
11						R= (page 4, line 15)
12	Tax Gross-up Factor (TGUF)	=		39.10%	=	$(T / (1 - T))$
13	Return on Rate Base			102,147,846		Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor	×		26.92%		
15	Preliminary Income Taxes Allowable			27,499,390		
16	AFUDC Equity (b)			105,947		
17	Amortization of ITC Tax Credit (a)			(34,687)	=	$(131,199) \times \text{GP}$
18	Amortization of (Excess)/Deficient Deferred Income Tax (c)	+		(873,009)	=	Attachment 15a, Line 21, Col. (M)
19	Income Tax Adjustments			(801,749)		
20	Gross-up on Income Tax Adjustments	+		(313,495)	=	Line 19 × TGUF
21	Grossed-Up Income Tax Adjustments			(1,115,244)		
22	Income Taxes Allowable			26,384,147	=	Line 15 + Line 21

Notes

(a) FERC Form No. 1, page 266.8.f.

(b) The source shall be company records for current-year AFUDC Equity Depreciation. No additional permanent tax differences may be included without JCP&L making a Section 205 filing.

(c) JCP&L to provide additional attachments for each tax rate change and aggregate related amortization.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
	CATEGORY 1			CATEGORY 3			CATEGORY 5						CATEGORY 4	
Line	Description	(Excess/Deficient ADIT Transmission - Beg Balance of Year (e))	Current Period Other Activity	Net Transmission EDIT/DDIT Balance (B + C)	Protected / Non-protected	Property / Non-property	Amortization Start Date	Amort. Period	ARAM/Years Remaining	Unamortized Balance at Year End (D - K)	Amortization for non-ARAM	ARAM Amortization	Net Transmission EDIT/DDIT Amortization	Amortization Account
1	<b>EDIT/DDIT Non-Property</b>													
2	<b>FERC Account No. 190 EDIT/DDIT</b>													
2.01	Accrued Taxes: FICA on Vacation Accrual	3,472		3,472	Non-protected	Non-Property	1/1/2018	10	3	2,604	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	6,154		6,154	Non-protected	Non-Property	1/1/2018	10	3	4,616	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	20,327		20,327	Non-protected	Non-Property	1/1/2018	10	3	15,245	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(762)		(762)	Non-protected	Non-Property	1/1/2018	10	3	(571)	(190)		(190)	411.1
2.05	Company Debt - Issuance Discount	6,574		6,574	Non-protected	Non-Property	1/1/2018	10	3	4,931	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	66,340		66,340	Non-protected	Non-Property	1/1/2018	10	3	49,755	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(8,863)		(8,863)	Non-protected	Non-Property	1/1/2018	10	3	(6,647)	(2,216)		(2,216)	411.1
2.08	FAS 158 Pension OCI Offset	716		716	Non-protected	Non-Property	1/1/2018	10	3	537	179		179	410.1
2.09	Federal Long Term - Protected	4,173,873		4,173,873	Protected	Non-Property	1/1/2018	35	28	4,029,946	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	2,806,317		2,806,317	Non-protected	Non-Property	1/1/2018	10	3	2,104,738	701,579		701,579	410.1
2.11	GR&F Tax Audit	14,699		14,699	Non-protected	Non-Property	1/1/2018	10	3	11,024	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(42,712)		(42,712)	Non-protected	Non-Property	1/1/2018	10	3	(32,034)	(10,678)		(10,678)	411.1
2.13	Pension/OPEB - Other Def Cr. or Dr.	910,351		910,351	Non-protected	Non-Property	1/1/2018	10	3	682,763	227,588		227,588	410.1
2.14	Pensions Expense	1,083,686		1,083,686	Non-protected	Non-Property	1/1/2018	10	3	812,764	270,921		270,921	410.1
2.15	PJM Receivable	(552,705)		(552,705)	Non-protected	Non-Property	1/1/2018	10	3	(414,529)	(138,176)		(138,176)	411.1
2.16	Post Retirement Benefits SFAS 106 Accrual	1,242,889		1,242,889	Non-protected	Non-Property	1/1/2018	10	3	932,167	310,722		310,722	410.1
2.17	Unamortized Gain on Reacquired Debt	642		642	Non-protected	Non-Property	1/1/2018	10	3	482	161		161	410.1
2.18	Vacation Pay Accrual	37,488		37,488	Non-protected	Non-Property	1/1/2018	10	3	28,116	9,372		9,372	410.1
3	<b>Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[1] sublines)</b>	9,768,486	-	9,768,486						8,225,906	1,542,580		1,542,580	
4	<b>FERC Account No. 282 EDIT/DDIT</b>													
4.01	Sale of Property - Book Gain or (Loss)	37,613		37,613	Non-protected	Non-Property	1/1/2018	10	3	28,209	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(37,774)		(37,774)	Non-protected	Non-Property	1/1/2018	10	3	(28,331)	(9,444)		(9,444)	411.1
5	<b>Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[1] sublines)</b>	(162)	-	(162)						(121)	(40)		(40)	
6	<b>FERC Account No. 283 EDIT/DDIT</b>													
6.01	Accrued Taxes: Tax Audit Reserves	2,495		2,495	Non-protected	Non-Property	1/1/2018	10	3	1,871	624		624	410.1
6.02	Deferred Charge-EIB	(6,271)		(6,271)	Non-protected	Non-Property	1/1/2018	10	3	(4,703)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(285)		(285)	Non-protected	Non-Property	1/1/2018	10	3	(214)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(189,764)		(189,764)	Non-protected	Non-Property	1/1/2018	10	3	(142,323)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(436,249)		(436,249)	Non-protected	Non-Property	1/1/2018	10	3	(327,187)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(281,472)		(281,472)	Non-protected	Non-Property	1/1/2018	10	3	(211,104)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(2,479,399)		(2,479,399)	Non-protected	Non-Property	1/1/2018	10	3	(1,859,550)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Reacquired Debt	(81,955)		(81,955)	Non-protected	Non-Property	1/1/2018	10	3	(61,466)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(11,688)		(11,688)	Non-protected	Non-Property	1/1/2018	10	3	(8,766)	(2,922)		(2,922)	411.1
6.10		-		-						-	-		-	
6.11		-		-						-	-		-	
7	<b>Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[1] sublines)</b>	(3,484,589)	-	(3,484,589)						(2,613,442)	(871,147)		(871,147)	
8	<b>Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)</b>	<b>6,283,735</b>	-	<b>6,283,735</b>						<b>5,612,343</b>	<b>671,392</b>		<b>671,392</b>	
9	<b>Non-Property Gross-up (Line 8 x TGUF)</b>												<b>262,524</b>	
10	<b>CATEGORY 2: Total Non-Property After Gross-up (Line 8 + Line 9) (e)</b>												<b>933,916</b>	
11	<b>EDIT/DDIT Property</b>													
12	<b>FERC Account No. 190 EDIT/DDIT</b>													
12.01	Property Book-Tax Timing Differences	(4,537,140)	-	(4,537,140)	Protected	Property		ARAM	ARAM	(4,070,637)	-	466,503	466,503	410.1/411.1
13	<b>Total FERC Account No. 190 EDIT/DDIT</b>	(4,537,140)	-	(4,537,140)						(4,070,637)	-	466,503	466,503	
14	<b>FERC Account No. 282 EDIT/DDIT</b>													
14.01	Property Book-Tax Timing Differences	115,246,155	-	115,246,155	Protected	Property		ARAM	ARAM	113,235,251	-	(2,010,904)	(2,010,904)	410.1/411.1
15	<b>Total FERC Account No. 282 EDIT/DDIT</b>	115,246,155	-	115,246,155						113,235,251	-	(2,010,904)	(2,010,904)	
16	<b>FERC Account No. 283 EDIT/DDIT</b>													
16.01	Property Book-Tax Timing Differences	-	-	-				35		-	-	-	-	410.1/411.1
17	<b>Total FERC Account No. 283 EDIT/DDIT</b>	-	-	-						-	-	-	-	
18	<b>Subtotal DDIT/EDIT Property before Gross-Up (Sum of Lines 13, 15, and 17)</b>	<b>110,709,015</b>	-	<b>110,709,015</b>						<b>109,164,614</b>	-	-	<b>(1,544,401)</b>	
19	<b>Property Gross-up (Line 18 x TGUF)</b>												<b>(663,883)</b>	
20	<b>CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)</b>												<b>(2,148,284)</b>	
21	<b>Total EDIT/DDIT before Gross-up (Line 8 + Line 18)</b>												<b>(873,009)</b>	
22	<b>Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)</b>												<b>(1,214,368)</b>	

Notes:  
(a) JCP&L shall provide workpapers supporting amounts shown in Column (B) for all DDIT and EDIT items for any future tax rate changes.  
(b) JCP&L shall add or remove as many sublines as needed to adequately show the detail of its balances.  
(c) JCP&L to include only balances attributable to transmission.

Notes:  
(d) Per settlement of Docket No. ER20-227, the amortization schedule of the DDIT/EDIT balances related to Tax Cuts and Job Act of 2017 by classification is:

Protected Property & Non-Protected Property:	ARAM
Non-Protected, Non-Property:	10
Protected, Non-Property:	35

		Abandoned Plant				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense ( p114.10.c)	Additions (Deductions )	Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2023	p111.71.d (and Notes)	0			-
3	January	FERC Account 182.2	-1	-	-	-
4	February	FERC Account 182.2	-2	-	-	-
5	March	FERC Account 182.2	-3	-	-	-
6	April	FERC Account 182.2	-4	-	-	-
7	May	FERC Account 182.2	-5	-	-	-
8	June	FERC Account 182.2	-6	-	-	-
9	July	FERC Account 182.2	-7	-	-	-
10	August	FERC Account 182.2	-8	-	-	-
11	September	FERC Account 182.2	-9	-	-	-
12	October	FERC Account 182.2	-10	-	-	-
13	November	FERC Account 182.2	-11	-	-	-
14	December 2024	p111.71.c (and Notes) Detail on p230b	-12	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-4A, page 3, Line 10

Attachment H-4A, page 2, Line 23

Note:  
Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

Ln.	Project ID	Text Description	(C) FERC Docket No.	(D) Project Start Date	(E) Original In-Service Date	(F) Revised In-Service Date	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
							2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
1		Construction Work in Progress																					
2a	[Placeholder 1]																						
2b	[Placeholder 2]																						
3		Total CWIP in Rate Base																					

**Notes**

- (a) Average calculated as (Sum of Columns (G) through (S)) ÷ 13.
- (b) The allocator in Col. (U) must be zero unless otherwise authorized by order from the FERC. This page will only be populated at such time that CWIP is approved to be included within rate base by FERC.



Ln.	(A) Text Description	(B) Allocator	(C) Amount	(D) x Allocator Output	(E) = To Transmission
1	<b>FERC Account No. 451</b>				
1.01	Facilities Maintenance	DA	74,289	1.0000	74,289
1.02				-	-
1.XX					
2	Sum of Lines 1.01 through 1.XX		74,289		74,289
3	<b>FERC Account No. 454 (d)</b>				
3.01	Pole Attachment	DA	76,132	1.0000	76,132
3.02	Joint Use	DA	171,006	1.0000	171,006
3.03	Affiliated Rents	WS	1,117,027	0.0845	94,421
4	Sum of Lines 3.01 through 3.03		1,364,165		341,559
5	<b>FERC Account No. 456 (e)</b>				
5.01	Firm Point to Point Revenues	DA	2,011,184	1.0000	2,011,184
5.02				-	-
5.XX					
6	Sum of Lines 5.01 through 5.XX		2,011,184		2,011,184
7	<b>Other</b>				
7.01				-	-
7.02				-	-
7.XX					
8	Sum of Lines 7.01 through 7.XX		-		-
9	Sum of Lines 2, 4, 6, and 8				2,427,032

**Notes**

- (a) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.
- (b) JCP&L may add or remove sublines without a FPA Section 205 filing.
- (c) JCP&L to populate column C if item is partially or wholly allocated to the transmission revenue requirement.
- (d) Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- (e) Enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive JCP&L's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.

Ln.	Line Item	(A) Amount	(B) FERC Docket No.	(C) Amort. Start Date	(D) Amort. End Date	(E) Months	(F) Monthly Amort. Expense	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)						
								2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
								December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (a)	Allocator	To Rate Base	Total Amort. Exp.	To Transmission OpEx	Exp. Acct.						
1	FERC Account No. 182.3 (c)																															
1.01	182.3 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
1.02	182.3 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
1.XX							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
2	Sum of Lines 1.01 through 1.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
3	FERC Form No. 1, p.232																															
4	FERC Account No. 254 (Enter negatives) (c)																															
4.01	254 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
4.02	254 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
4.XX							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
5	Sum of Lines 4.01 through 4.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
6	FERC Form No. 1, p.278																															
7	Totals (Sum of Lines 2 and 5)																															

Notes:

(a) No costs listed on this attachment shall be recoverable in any way from FERC-jurisdictional ratepayers without explicit authorization from the Federal Energy Regulatory Commission. This page will only be populated at such time that it's approved by FERC.

(b) JCP&L may add or remove as many sublines as necessary to list all of the FERC Account No. 182.3 regulatory assets and FERC Account No. 254 regulatory liabilities recorded on its books (in the case of the ATRR) or projected to be on its books (in the case of the PRR) without filing a Section 205 filing to do so. Adding or removing sublines does not constitute FERC approval for cost recovery.

(c) JCP&L to include only balances attributed to transmission.

(d) JCP&L to not include any regulatory assets/liabilities related to the Tax Cuts and Jobs act of 2017 or any future income tax changes as these Regulatory assets/liabilities will have their own Attachment 15a or any other FAS 109 related balances adjusted for elsewhere within the template.

Notes:

(b) Column (W) shall equal Column (L) x Column (V) unless the FERC orders JCP&L to exclude the unamortized balance from rate base, at which point Column (W) shall equal zero.

Line	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) TE Allocator	(E) Total Transmission	(F) Transmission Exclusions (a)	(G) To Revenue Req.	(H)	(I)	(J)
1	560	Operation Supervision and Engineering	Page 321.83.b	435,927	0.96522	420,766		420,766			
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,206,171	0.96522	1,164,224		1,164,224			
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	817,394	0.96522	788,968		788,968			
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.96522	-		-			
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	228,660	0.96522	220,708	220,708	-			
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	325,053	0.96522	313,749		313,749			
7	561.6	Transmission Service Studies	Page 321.90.b		0.96522	-		-			
8	561.7	Generation Interconnection Studies	Page 321.91.b	66,061	0.96522	63,764		63,764			
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b		0.96522	-		-			
10	562	Station Expenses	Page 321.93.b	862,881	0.96522	832,873		832,873			
11	563	Overhead Lines Expense	Page 321.94.b	158,715	0.96522	153,195		153,195			
12	564	Underground Lines Expense	Page 321.95.b		0.96522	-		-			
13	565	Transmission of Electricity by Others	Page 321.96.b	-	0.96522	-		-			
14	566	Miscellaneous Transmission Expense	Page 321.97.b	265,698	0.96522	256,458	1,908	254,550			
15	567	Rents	Page 321.98.b	15,106,349	0.96522	14,580,998		14,580,998			
16	568	Maintenance Supervision and Engineering	Page 321.101.b	4,356,960	0.96522	4,205,438		4,205,438			
17	569	Maintenance of Structures	Page 321.102.b		0.96522	-		-			
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	61,248	0.96522	59,118		59,118			
19	569.2	Maintenance of Computer Software	Page 321.104.b	102,285	0.96522	98,728		98,728			
20	569.3	Maintenance of Communication Equipment	Page 321.105.b		0.96522	-		-			
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.96522	-		-			
22	570	Maintenance of Station Equipment	Page 321.107.b	3,688,338	0.96522	3,560,069		3,560,069			
23	571	Maintenance of Overhead Lines	Page 321.108.b	29,261,730	0.96522	28,244,099		28,244,099			
24	572	Maintenance of Underground Lines	Page 321.109.b	1,224,789	0.96522	1,182,195		1,182,195			
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	18,882	0.96522	18,225		18,225			
26		Sum of Lines 1 through 25		58,187,140		56,163,575	222,616	55,940,959			

Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	Production Exclusion (b)	Total Excluding Production	Allocator	Total Transmission	Transmission Exclusions (a)	To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	40,719		40,719	0.0845	3,442		3,442
28	921	Office Supplies and Expenses	Page 323.182.b	758,423		758,423	0.0845	64,108	(79,719)	143,827
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b			-	0.0845	-		-
30	923	Outside Services Employed	Page 323.184.b	135,731,227		135,731,227	0.0845	11,473,157	6,831,076	4,642,081
31	924	Property Insurance	Page 323.185.b	885,471		885,471	0.0845	74,848		74,848
32	925	Injuries and Damages	Page 323.186.b	5,253,719		5,253,719	0.0845	444,089		444,089
33	926	Employee Pensions and Benefits	Page 323.187.b	(18,569,216)		(18,569,216)	0.0845	(1,569,628)	1,176	(1,570,804)
34	927	Franchise Requirements	Page 323.188.b			-	0.0845	-		-
35	928	Regulatory Commission Expense	Page 323.189.b	3,250,577		3,250,577	1.0000	3,250,577	3,250,577	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b			-	0.0845	-		-
37	930.1	General Advertising Expenses	Page 323.191.b	982,881		982,881	0.0845	83,081	83,081	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,835,792		2,835,792	0.0845	239,705	220,606	19,099
39	931	Rents	Page 323.193.b	1,410,104		1,410,104	0.0845	119,194		119,194
40	935	Maintenance of General Plant	Page 323.196.b	7,241,393		7,241,393	0.0845	612,104	256,146	355,958
41		Sum of Lines 27 through 40		139,821,091	-	139,821,091		14,794,678	10,562,944	4,231,734

Total OpEx (Line 26 + Line 41) \$60,172,693

Notes:

(a) Excluded costs specifically include, but are not limited to any amortization related to Regulatory Assets for which FERC approval has not been granted, EPRI dues, and non-safety advertising included within 930.1. Regulatory commission expenses within 928 that are directly assigned in total or portions allocated to distribution; accounts 561.4, 561.8, and 575.7 that consist of RTO expenses billed to load-serving entities and account 565 transmission of electricity by others.

(b) All production labor or expenses to be excluded from A&G accounts.

(c) JCP&L to include only balances attributable to transmission.