

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 207,754,167
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	2,085,314	DA 1.00000	2,085,314
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	21,951,071	DA 1.00000	21,951,071
4	TOTAL REVENUE CREDITS (sum lines 2-3)		24,036,385		24,036,385
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			(16,538,992)
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 167,178,790
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,122.9
9	Average 12 CPs (MW)			(Note S)	4,097.7
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 27,303.86		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 40,798.20		Off-Peak Rate Total 40,798.20
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	3,399.85		3,399.85
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	784.58		784.58
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	156.92		112.08
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	9.81		4.66

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For the 12 months ended 12/31/2023

Line No.	(1) RATE BASE:	(2) Source	Jersey Central Power & Light (3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	<b>GROSS PLANT IN SERVICE</b>				
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	-	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	2,028,175,281	TP 1.00000	2,028,175,281
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	5,573,131,110	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	482,779,742	W/S 0.09464	45,689,583
5	TOTAL GROSS PLANT (sum lines 1-4)		<u>8,084,086,133</u>	GP= 25.654%	<u>2,073,864,864</u>
	<b>ACCUMULATED DEPRECIATION</b>				
6	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	-	NA	
7	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	467,718,027	TP 1.00000	467,718,027
8	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,776,504,697	NA	
9	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	239,624,990	W/S 0.09464	22,677,766
10	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		<u>2,483,847,714</u>		<u>490,395,793</u>
	<b>NET PLANT IN SERVICE</b>				
11	Production	(line 1 - line 7)	-		
12	Transmission	(line 2 - line 8)	1,560,457,254		1,560,457,254
13	Distribution	(line 3 - line 9)	3,796,626,414		
14	General & Intangible	(line 4 - line 10)	243,154,752		23,011,817
15	TOTAL NET PLANT (sum lines 13-16)		<u>5,600,238,419</u>		<u>1,583,469,071</u>
	<b>ADJUSTMENTS TO RATE BASE</b>				
16	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(387,824,734)	DA 1.00000	(387,824,734)
17	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(784,799)	DA 1.00000	(784,799)
18	FERC Approved Regulatory Assets and Liabilities	Attachment 19, Line 7, Col. (W) (Notes O & R)	-	DA 1.00000	-
19	CWIP	Attachment 17, Line 3, Col. (W) (Notes O & P)	-	DA 1.00000	-
20	Unamortized Abandoned Plant	Attachment 16, Line 15, Col. 7 (Notes O & R)	-	DA 1.00000	-
21	TOTAL ADJUSTMENTS (sum lines 19-23)		<u>(388,609,532)</u>		<u>(388,609,532)</u>
22	LAND HELD FOR FUTURE USE	(Attachment 14a, Line 5, Col. (S) (Note E))	-	DA 1.00000	-
	<b>WORKING CAPITAL (Note F)</b>				
23	CWC	1/8*(Page 3, Line 6 minus Page 3, Line 5)	6,352,331		6,352,331
24	Materials & Supplies	Attachment 14a, Line 4, Col. (S) (Notes O & E)	-	DA 1.00000	-
25	Prepayments (Account 165)	Attachment 14a, Line 2, Col. (S) (Note O)	-	DA 1.00000	-
26	TOTAL WORKING CAPITAL (sum lines 27 - 29)		<u>6,352,331</u>		<u>6,352,331</u>
27	RATE BASE (sum lines 17, 24, 25, & 30)		<u>5,217,981,218</u>		<u>1,201,211,870</u>

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For the 12 months ended 12/31/2023

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)	47,868,297	DA	47,868,297
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	(660,973)	DA	(660,973)
4	A&G	Attachment 20, Line 41, Col. (I)	4,853,938	DA	4,853,938
5	FERC Approved Reg. Asset/Liab. Amortizations	Attachment 19, Line 7, Col. (Y) (Note R)	-	DA	-
6	TOTAL OPERATING EXPENSES (sum lines 2 through 5)		<u>52,061,262</u>		<u>52,061,262</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	38,481,041	TP	38,481,041
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	23,228,222	W/S	2,198,286
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>61,709,263</u>		<u>40,679,327</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,106,724	DA	2,106,724
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	22,710,216	DA	22,710,216
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	391,807,962	NA	90,196,640
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>530,395,425</u>		<u>207,754,167</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>530,395,425</u>		<u>207,754,167</u>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Jersey Central Power & Light

**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)					2,028,175,281
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)					2,028,175,281
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)					49,648,078
7	Less transmission expenses included in OATT Ancillary Services (Note B)					1,545,626
8	Included transmission expenses (line 6 less line 7)					48,102,452
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.96887
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=	0.96887
<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	7,765,025	1.00	7,765,025	
14	Distribution	354.23.b	58,067,587	0.00	-	W&S Allocator
15	Other	354.24, 354.25, 354.26.b	16,216,654	0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)		82,049,266		7,765,025	= 0.0946 = WS
<b>RETURN (R)</b>						
17	Preferred Dividends (118.29c) (positive number)					\$ -
<b>Cost (Note K)</b>						
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)		2,150,000,000	48%	0.0458	0.0219 =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)		2,339,824,683	52%	10.2%	0.0532
21	Total (sum lines 18-20)		4,489,824,683			0.0751 =ROR
<b>REVENUE CREDITS</b>						
<b>ACCOUNT 447 (SALES FOR RESALE)</b>						
22	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note L)		-
23	b. Bundled Sales for Resale included in Divisor on page 1					-
24	Total of (a)-(b)					-

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For the 12 months ended 12/31/2023

Jersey Central Power & Light

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 = "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	\$ 1,545,626	Attachment 20, Lines 2+3+4, Col. C
2	\$ 146,474	Revenue Credits for Sched 1A - Note A
3	\$ 1,399,152	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,380,270	Annual MWh in JCP&L Zone - Note B
5	\$ 0.0625	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	1,201,211,870
2	Preferred Dividends	enter positive Attachment H-4A, page 4, Line 17, Col. 6	0
Common Stock			
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	4,145,646,135
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	-5,069,622
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,891,075
7	Common Stock	Attachment 8, Line 14, Col. 6	2,339,824,683
Capitalization			
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	2,150,000,000
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	2,339,824,683
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	4,489,824,683
12	Debt %	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 4	47.8861%
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	52.1139%
15	Debt Cost	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 5	0.0458
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)	0.0219
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0532
21	Rate of Return on Rate Base ( ROR )	(Sum Lines 18 to 20)	0.0751
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	90,196,640
Income Taxes			
Income Tax Rates			
23	$T = 1 - \frac{[(1 - SIT) * (1 - FIT)]}{(1 - SIT * FIT * p)}$	T from Attachment 15, line 8	28.11%
24	$CIT = (T/1-T) * (1 - (WCLTD/R))$	Calculated	27.68%
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	103,367
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(1,692,101)
29	Income Tax Calculation	(line 22 * line 24)	24,966,984
30	ITC adjustment	Line 25 * Line 26 * GP	(46,818)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	143,785
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(2,353,736)
33	Total Income Taxes	Sum lines 29 to 32	22,710,216
Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	112,906,855.73
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	90,196,640.20
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	22,710,215.53
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	112,906,855.73
38	Return and Income taxes with increase in ROE	Line 34	112,906,855.73
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,201,211,870.04
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 12/31/2023

		[1]	[2]	[3]	[4]	[5]	[6]	
		Production	Transmission	Distribution	Intangible	General	Total	
1	December	2022	-	1,953,602,762	5,539,743,512	167,164,918	282,265,925	7,942,777,116
2	January	2023	-	1,958,844,753	5,542,600,694	169,143,066	282,906,410	7,953,494,923
3	February	2023	-	1,978,772,056	5,546,343,135	194,114,459	283,604,743	8,002,834,393
4	March	2023	-	1,995,093,270	5,549,867,443	194,792,372	283,953,338	8,023,706,423
5	April	2023	-	1,999,548,133	5,554,049,207	195,506,885	284,999,286	8,034,103,511
6	May	2023	-	2,019,407,375	5,559,168,961	196,106,691	286,109,786	8,060,792,813
7	June	2023	-	2,023,893,044	5,564,805,961	196,532,354	286,816,090	8,072,047,450
8	July	2023	-	2,049,331,925	5,573,742,070	197,133,089	288,317,465	8,108,524,549
9	August	2023	-	2,051,320,319	5,582,313,477	198,368,206	290,207,254	8,122,209,255
10	September	2023	-	2,057,671,303	5,591,830,312	198,823,014	290,889,443	8,139,214,071
11	October	2023	-	2,060,887,441	5,603,089,806	200,184,851	291,373,092	8,155,535,190
12	November	2023	-	2,069,495,308	5,615,046,482	200,626,944	291,844,249	8,177,012,983
13	December	2023	-	2,148,410,960	5,628,103,373	228,348,771	296,003,949	8,300,867,053
14	13-month Average	[A] [C]	-	2,028,175,281	5,573,131,110	195,141,971	287,637,772	8,084,086,133
			Production	Transmission	Distribution	Intangible	General	Total
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December	2022	-	1,953,606,172	5,539,789,168	167,164,918	283,861,536	7,944,421,795
16	January	2023	-	1,958,848,164	5,542,646,350	169,143,066	284,502,022	7,955,139,602
17	February	2023	-	1,978,775,466	5,546,388,792	194,114,459	285,200,354	8,004,479,072
18	March	2023	-	1,995,096,681	5,549,913,100	194,792,372	285,548,949	8,025,351,102
19	April	2023	-	1,999,551,543	5,554,094,864	195,506,885	286,594,897	8,035,748,190
20	May	2023	-	2,019,410,786	5,559,214,618	196,106,691	287,705,397	8,062,437,491
21	June	2023	-	2,023,896,454	5,564,851,618	196,532,354	288,411,701	8,073,692,128
22	July	2023	-	2,049,335,336	5,573,787,727	197,133,089	289,913,076	8,110,169,227
23	August	2023	-	2,051,323,729	5,582,359,133	198,368,206	291,802,865	8,123,853,934
24	September	2023	-	2,057,674,713	5,591,875,968	198,823,014	292,485,054	8,140,858,750
25	October	2023	-	2,060,890,852	5,603,135,462	200,184,851	292,968,703	8,157,179,868
26	November	2023	-	2,069,498,719	5,615,092,139	200,626,944	293,439,860	8,178,657,662
27	December	2023	-	2,148,414,371	5,628,149,030	228,348,771	297,599,560	8,302,511,732
28	13-month Average		-	2,028,178,691	5,573,176,767	195,141,971	289,233,383	8,085,730,812

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	2022	-	3,410	45,657	-	1,595,611
30	January	2023	-	3,410	45,657	-	1,595,611
31	February	2023	-	3,410	45,657	-	1,595,611
32	March	2023	-	3,410	45,657	-	1,595,611
33	April	2023	-	3,410	45,657	-	1,595,611
34	May	2023	-	3,410	45,657	-	1,595,611
35	June	2023	-	3,410	45,657	-	1,595,611
36	July	2023	-	3,410	45,657	-	1,595,611
37	August	2023	-	3,410	45,657	-	1,595,611
38	September	2023	-	3,410	45,657	-	1,595,611
39	October	2023	-	3,410	45,657	-	1,595,611
40	November	2023	-	3,410	45,657	-	1,595,611
41	December	2023	-	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 12/31/2023

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2022	-	461,596,330	1,741,873,739	119,319,907	108,953,289	2,431,743,264
2	January	2023	-	463,307,894	1,748,097,754	120,296,484	109,128,943	2,440,831,076
3	February	2023	-	463,078,889	1,754,201,424	121,385,352	110,013,402	2,448,679,067
4	March	2023	-	462,948,167	1,760,160,890	122,581,091	110,938,515	2,456,628,664
5	April	2023	-	464,928,496	1,766,134,157	123,783,204	111,788,114	2,466,633,972
6	May	2023	-	465,634,348	1,771,858,074	124,991,386	112,633,282	2,475,117,091
7	June	2023	-	468,067,196	1,777,368,044	126,203,841	113,525,904	2,485,164,985
8	July	2023	-	468,160,596	1,782,824,238	127,314,059	114,333,423	2,492,632,316
9	August	2023	-	470,729,995	1,788,102,510	128,431,926	115,102,389	2,502,366,820
10	September	2023	-	472,686,404	1,793,301,000	129,556,834	116,008,924	2,511,553,162
11	October	2023	-	474,458,768	1,798,408,243	130,689,312	116,939,420	2,520,495,743
12	November	2023	-	475,703,470	1,803,658,054	131,829,306	117,873,294	2,529,064,125
13	December	2023	-	469,033,795	1,808,572,929	133,101,446	118,401,825	2,529,109,995
14	13-month Average	[A] [C]	-	467,718,027	1,776,504,697	126,114,165	113,510,825	2,483,847,714

			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	2022		461,598,024	1,741,904,309	119,319,907	109,828,650	2,432,650,888
16	January	2023		463,309,592	1,748,128,398	120,296,484	110,011,073	2,441,745,547
17	February	2023		463,080,591	1,754,232,141	121,385,352	110,902,301	2,449,600,384
18	March	2023		462,949,873	1,760,191,681	122,581,091	111,834,182	2,457,556,828
19	April	2023		464,930,206	1,766,165,022	123,783,204	112,690,550	2,467,568,982
20	May	2023		465,636,062	1,771,889,013	124,991,386	113,542,487	2,476,058,948
21	June	2023		468,068,913	1,777,399,057	126,203,841	114,441,878	2,486,113,689
22	July	2023		468,162,317	1,782,855,324	127,314,059	115,256,166	2,493,587,866
23	August	2023		470,731,720	1,788,133,670	128,431,926	116,031,901	2,503,329,217
24	September	2023		472,688,133	1,793,332,233	129,556,834	116,945,204	2,512,522,406
25	October	2023		474,460,501	1,798,439,551	130,689,312	117,882,469	2,521,471,833
26	November	2023		475,705,208	1,803,689,435	131,829,306	118,823,112	2,530,047,061
27	December	2023		469,035,536	1,808,604,384	133,101,446	119,358,411	2,530,099,777
28	13-month Average		-	467,719,744	1,776,535,709	126,114,165	114,426,799	2,484,796,417

## 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	2022		1,694	30,570		875,361
30	January	2023		1,698	30,643		882,130
31	February	2023		1,702	30,717		888,898
32	March	2023		1,706	30,791		895,667
33	April	2023		1,710	30,865		902,436
34	May	2023		1,714	30,939		909,205
35	June	2023		1,717	31,012		915,974
36	July	2023		1,721	31,086		922,743
37	August	2023		1,725	31,160		929,511
38	September	2023		1,729	31,234		936,280
39	October	2023		1,733	31,307		943,049
40	November	2023		1,737	31,381		949,818
41	December	2023		1,741	31,455		956,587
42	13-month Average		-	1,717	31,012	-	915,974

## 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)
					2022	2023	2023	2023	2023		
					December 31	March	June	September	December	To Rate Base (f)	Total
Allocators	Output	Balance	Balance	Balance	Balance	Balance					
1	<b>FERC Account No. 190 (e)</b>										
1.01	Accrued Taxes: FICA on Vacation Accrual	WS	0.0946	277,134	279,337	281,539	283,742	285,944	27,061		
1.02	Accumulated Provision For Injuries and Damage-General Liability	WS	0.0946	(186,824)	(400,352)	(613,880)	(827,408)	(1,040,937)	(98,513)		
1.03	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0946	875,675	814,163	752,652	691,140	629,628	59,587		
1.04	Company Debt - Issuance Discount	GP	0.2565	44,773	38,679	32,584	26,490	20,396	5,232		
1.05	Deferral of Federal Social Security Taxes (Employer Portion)	WS	0.0946	944,018	944,018	944,018	944,018	944,018	89,341		
1.06	FAS 112 - Medical Benefit Accrual	WS	0.0946	2,777,284	2,776,214	2,775,144	2,774,074	2,773,004	262,433		
1.07	FAS 123R - Performance Shares	WS	0.0946	60,553	50,104	39,654	29,204	18,754	1,775		
1.08	FAS 123R - Restricted Stock Units	WS	0.0946	380,113	411,312	442,511	473,710	504,909	47,784		
1.09	Federal NOL - Protected	DA	1.0000	3,847,517	2,897,253	1,946,988	996,724	46,459	46,459		
1.10	Federal NOL - Non-protected	DA	1.0000	6,094,388	4,589,188	3,083,989	1,578,790	73,591	73,591		
1.11	ITC FAS 109	DA	1.0000	493,206	480,381	467,556	454,731	441,906	441,906		
1.12	NOL Deferred Tax Asset - LT NJ	GP	0.2565	38,120,226	38,120,226	38,120,226	38,120,226	38,120,226	9,779,237		
1.13	Pension EDCP-SERP Payments	WS	0.0946	1,759,437	1,764,910	1,770,382	1,775,855	1,781,328	168,582		
1.14	Pension/OPEB - Other Deferred Credit or Debit	WS	0.0946	74,416,356	74,416,356	74,416,356	74,416,356	74,416,356	7,042,657		
1.15	Pensions and Benefits in Excess of Max	WS	0.0946	685,484	676,762	668,040	659,318	650,596	61,571		
1.16	Pensions Expense	WS	0.0946	9,167,826	7,324,358	5,480,890	3,637,422	1,793,955	169,777		
1.17	PJM Payable	DA	1.0000	4,773,057	3,579,792	2,386,528	1,193,264	-	-		
1.18	Post Retirement Benefits SFAS 106 Accrual	WS	0.0946	57,690,554	57,690,554	57,690,554	57,690,554	57,690,554	5,459,751		
1.19	Vacation Pay Accrual	WS	0.0946	3,140,396	3,169,186	3,197,977	3,226,767	3,255,558	308,101		
1.20	Capitalized Interest	DA	1.0000	8,716,417	8,942,794	9,169,172	9,395,550	9,621,927	9,621,927		
1.21	Contribution in Aid of Construction	DA	1.0000	11,233,753	11,498,789	11,763,825	12,028,861	12,293,897	12,293,897		
1.22	Cost of Removal	DA	1.0000	16,259,831	16,405,298	16,550,764	16,696,231	16,841,698	16,841,698		
1.23	FAS109 Related to Property	DA	1.0000	(4,342,144)	(4,273,828)	(4,205,513)	(4,137,198)	(4,068,883)	(4,068,883)		
2	Sum of Lines 1.01 through 1.23			237,229,030	232,195,494	227,161,957	222,128,420	217,094,883	58,634,973		
3	<b>FERC Account No. 190 ADIT Adjustments</b>										
3.01	FAS 109 - Non-property	DA	1.0000	(11,311,066)	(10,925,421)	(10,539,776)	(10,154,131)	(9,768,486)	(9,768,486)		
3.02	FAS109 Related to Property	DA	1.0000	(4,342,144)	(4,273,828)	(4,205,513)	(4,137,198)	(4,068,883)	(4,068,883)		
3.03	ITC FAS 109	DA	1.0000	493,206	480,381	467,556	454,731	441,906	441,906		
3.04	Contribution in Aid of Construction	DA	1.0000	11,233,753	11,498,789	11,763,825	12,028,861	12,293,897	12,293,897		
3.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0946	57,690,554	57,690,554	57,690,554	57,690,554	57,690,554	5,459,751		
3.06	Normalization (d)							(9,570,924)	(9,570,924)		
4	Sum of Lines 3.01 through 3.06			53,764,304	54,470,475	55,176,646	55,882,817	47,018,064	(5,212,739)		
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	79,667,422	79,109,016	78,550,610	77,992,203	77,433,797	77,433,797		
9.02	Accelerated Depreciation	DA	1.0000	275,914,154	278,248,870	280,583,585	282,918,301	285,253,018	285,253,018		
9.03	AFUDC	DA	1.0000	7,993,773	8,361,226	8,728,679	9,096,132	9,463,584	9,463,584		
9.04	AFUDC Equity (FAS109)	DA	1.0000	4,725,151	4,863,542	5,001,932	5,140,323	5,278,713	5,278,713		
9.05	Capitalized Tree Trimming	DA	1.0000	2,738,395	2,719,218	2,700,041	2,680,864	2,661,687	2,661,687		
9.06	Casualty Loss	DA	1.0000	2,529,681	1,835,615	1,141,549	447,483	(246,583)	(246,583)		
9.07	OPEBs	DA	1.0000	248,059	245,112	242,164	239,217	236,270	236,270		
9.08	Other	DA	1.0000	1,660,604	1,612,212	1,563,820	1,515,428	1,467,036	1,467,036		
9.09	Pension and Capitalized Benefits	DA	1.0000	13,989,262	13,923,020	13,856,778	13,790,536	13,724,293	13,724,293		
9.10	Tax Repairs	DA	1.0000	48,676,609	52,406,929	56,137,248	59,867,568	63,597,887	63,597,887		
9.11	FAS109 Related to Property	DA	1.0000	(117,507,284)	(116,941,490)	(116,375,696)	(115,809,903)	(115,244,109)	(115,244,109)		
10	Sum of Lines 9.01 through 9.11			320,635,828	326,383,269	332,130,711	337,878,152	343,625,594	343,625,594		
11	<b>FERC Account No. 282 ADIT Adjustments</b>										
11.01	FAS 109 - Non-property	DA	1.0000	(202)	(192)	(182)	(172)	(162)	(162)		
11.02	FAS109 Related to Property	DA	1.0000	(117,507,284)	(116,941,490)	(116,375,696)	(115,809,903)	(115,244,109)	(115,244,109)		
11.03	AFUDC Equity (FAS109)	DA	1.0000	4,725,151	4,863,542	5,001,932	5,140,323	5,278,713	5,278,713		
11.04	OPEBs/FAS 106	DA	1.0000	248,059	245,112	242,164	239,217	236,270	236,270		
11.05	Normalization (d)							12,511,798	12,511,798		
12	Sum of Lines 11.01 through 11.05			(112,534,275)	(111,833,028)	(111,131,782)	(110,430,535)	(97,217,490)	(97,217,490)		
13	<b>FERC Account No. 283 (e)</b>										
13.01	Deferred Charge-EIB	GP	0.2565	214,578	170,417	126,257	82,096	37,936	9,732		
13.02	FE Service Tax Interest Allocation	WS	0.0946	7,219	7,219	7,219	7,219	7,219	683		
13.03	FE Service Timing Allocation	WS	0.0946	58,284,566	58,284,566	58,284,566	58,284,566	58,284,566	5,515,968		
13.04	Post Retirement Benefits SFAS 106 Payments	WS	0.0946	39,602,729	40,293,208	40,983,687	41,674,166	42,364,645	4,009,329		
13.05	State Income Tax Deductible	GP	0.2565	4,873,800	4,873,800	4,873,800	4,873,800	4,873,800	1,250,309		
13.06	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,847,601	1,901,713	1,955,826	2,009,938	2,064,051	2,064,051		
13.07	Property FAS109	DA	1.0000	(44,249,160)	(44,054,639)	(43,860,118)	(43,665,596)	(43,471,075)	(43,471,075)		
14	Sum of Lines 13.01 through 13.07			60,581,334	61,476,286	62,371,238	63,266,190	64,161,143	(30,621,003)		
15	<b>FERC Account No. 283 ADIT Adjustments</b>										
15.01	FAS 109 - Non-property	DA	1.0000	(4,355,736)	(4,137,949)	(3,920,163)	(3,702,376)	(3,484,589)	(3,484,589)		
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,847,601	1,901,713	1,955,826	2,009,938	2,064,051	2,064,051		
15.03	Property FAS109	DA	1.0000	(44,249,160)	(44,054,639)	(43,860,118)	(43,665,596)	(43,471,075)	(43,471,075)		
15.04	Normalization (d)							(568,081)	(568,081)		
15.05	Post Retirement Benefits SFAS 106 Payments	WS	0.0946	39,602,729	40,293,208	40,983,687	41,674,166	42,364,645	4,009,329		
16	Sum of Lines 15.01 through 15.05			(7,154,566)	(5,997,667)	(4,840,767)	(3,683,868)	(3,095,049)	(41,450,365)		
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)										(387,824,734)

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) JCP&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>2023 Quarterly Activity and Balances</b>										
1	PTRR	<b>Beginning 190 (including adjustments)</b> 69,717,174	Q1 Activity (3,860,096)	<b>Ending Q1</b> 65,857,077	Q2 Activity (3,860,096)	<b>Ending Q2</b> 61,996,981	Q3 Activity (3,860,096)	<b>Ending Q3</b> 58,136,885	Q4 Activity (3,860,096)	<b>Ending Q4</b> 54,276,788
2	PTRR	<b>Beginning 190 (including adjustments)</b> 69,717,174	<b>Pro-rated Q1</b> (2,918,867)		<b>Pro-rated Q2</b> (1,956,487)		<b>Pro-rated Q3</b> (983,531)		<b>Pro-rated Q4</b> (10,576)	
3	PTRR	<b>Beginning 282 (including adjustments)</b> 433,170,104	Q1 Activity 5,046,194	<b>Ending Q1</b> 438,216,298	Q2 Activity 5,046,194	<b>Ending Q2</b> 443,262,492	Q3 Activity 5,046,194	<b>Ending Q3</b> 448,308,686	Q4 Activity 5,046,194	<b>Ending Q4</b> 453,354,881
4	PTRR	<b>Beginning 282 (including adjustments)</b> 433,170,104	<b>Pro-rated Q1</b> 3,815,752		<b>Pro-rated Q2</b> 2,557,660		<b>Pro-rated Q3</b> 1,285,743		<b>Pro-rated Q4</b> 13,825	
5	PTRR	<b>Beginning 283 (including adjustments)</b> 11,177,743	Q1 Activity (229,116)	<b>Ending Q1</b> 10,948,627	Q2 Activity (229,116)	<b>Ending Q2</b> 10,719,512	Q3 Activity (229,116)	<b>Ending Q3</b> 10,490,396	Q4 Activity (229,116)	<b>Ending Q4</b> 10,261,281
6	PTRR	<b>Beginning 283 (including adjustments)</b> 11,177,743	<b>Pro-rated Q1</b> (173,249)		<b>Pro-rated Q2</b> (116,127)		<b>Pro-rated Q3</b> (58,377)		<b>Pro-rated Q4</b> (628)	

		<b>2023 PTRR</b>							
Line	Account	J	K	L	M	N	O	P	
		Page 1, B+D+F+H		Page 1, row 2,4,6 Column A+B+D+F+H		J-L		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	58,634,973	(15,440,386)	63,847,712	(5,212,739)	4,358,185	(9,570,924)	63,847,712	
8	PTRR Total Account 282	343,625,594	20,184,777	440,843,084	(97,217,490)	(109,729,288)	12,511,798	(440,843,084)	
9	PTRR Total Account 283	(30,621,003)	(916,462)	10,829,362	(41,450,365)	(40,882,284)	(568,081)	(10,829,362)	
10	PTRR Total ADIT Subject to Normalization	(254,369,617)	(34,708,701)	(387,824,734)	133,455,116	(146,253,387)	2,372,793	(387,824,734)	

**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
2023 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
		Page 1, B+D+F+H		Page 1, row 3,7,11 Column A+B+D+F+H	A-C	Sum of end ADIT Adjustments	D-E	Line 1= A-E-F Lines 2-3= -A+E+F
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before 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
		Page 1, B+D+F+H		Page 1, row 4,8,12 column A+B+D+F+H	H-J	D-K	Sum of end ADIT Adjustments	E-M	K+L-M-N	Line 5= H-M-O Lines 6-7= -H+M+O
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	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:**
- Attachment 5b will only be populated within the ATRR
  - Normalization is calculated using transmission ADIT balances/adjustments only.

1 **Calculation of PBOP Expenses**

2 **JCP&L**

	<b><u>Amount</u></b>	<b><u>Source</u></b>
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	9,133,238	JCP&L Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$601,005	
8 PBOP expense in Account 926 for current year, total company	633,648	JCP&L Account 926: Company Records
9 W&S Labor Allocator	9.464%	
10 Allocated Transmission PBOP (line 8 * line 9)	59,968	
11 PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	(660,973)	

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

(A)	(B)	(C)	(D)	(E)
Ln.	Description	Allocator	Amount	To Transmission
			×	=
			Output	To Transmission
1	<b>Taxes Other Than Income</b>			
1.01	FICA & Unemployment Taxes	263.i WS	4,695,967	444,420
1.02	Heavy Highway Use Tax	263.i GP	1,804	463
1.03	Federal Excise Tax	263.i WS	7,424	703
1.04	Local Real Estate	263.i GP	6,472,000	1,660,306
1.05	PA PURTA Tax	263.i GP	100	26
1.06	Sales & Use Tax	263.i GP	3,147	807
2	Sum of Lines 1.01 through 1.06		11,180,442	2,106,724
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**

		[1] Proprietary Capital	[2] Preferred Stock	[3] Account 216.1	[4] Account 219	[5] Goodwill	[6] Common Stock	[7] Long Term Debt
	[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 2022	4,041,616,394		(45,050)	(5,248,341)	1,810,936,125	2,235,973,660	2,150,000,000
2	January 2023	4,055,868,800		(45,050)	(5,218,554)	1,810,936,125	2,250,196,280	2,150,000,000
3	February 2023	4,067,698,980		(45,050)	(5,188,768)	1,810,936,125	2,261,996,673	2,150,000,000
4	March 2023	4,078,675,974		(45,050)	(5,158,981)	1,810,936,125	2,272,943,881	2,150,000,000
5	April 2023	4,088,106,350		(45,050)	(5,129,195)	1,810,936,125	2,282,344,470	2,150,000,000
6	May 2023	4,099,607,263		(45,050)	(5,099,408)	1,810,936,125	2,293,815,597	2,150,000,000
7	June 2023	4,124,077,025		(45,050)	(5,069,622)	1,810,936,125	2,318,255,572	2,150,000,000
8	July 2023	4,162,383,574		(45,050)	(5,039,836)	1,810,936,125	2,356,532,335	2,150,000,000
9	August 2023	4,198,311,094		(45,050)	(5,010,049)	1,810,936,125	2,392,430,069	2,150,000,000
10	September 2023	4,220,198,069		(45,050)	(4,980,263)	1,810,936,125	2,414,287,257	2,150,000,000
11	October 2023	4,239,872,529		(45,050)	(4,950,476)	1,810,936,125	2,433,931,931	2,150,000,000
12	November 2023	4,250,993,903		(45,050)	(4,920,690)	1,810,936,125	2,445,023,518	2,150,000,000
13	December 2023	4,265,989,804		(45,050)	(4,890,903)	1,810,936,125	2,459,989,632	2,150,000,000
14	13-month Average	4,145,646,135	-	(45,050)	(5,069,622)	1,810,936,125	2,339,824,683	2,150,000,000

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	<u>Depr %</u>
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 **12/31/2023**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Long Term Debt t=N	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 (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>First Mortgage Bonds:</b>										
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,509,852	12	\$ 198,509,852.45	9.27%	6.54%	0.61%
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,204,565	12	\$ 298,204,565.05	13.92%	6.25%	0.87%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 402,863,753	\$ 400,843,411	12	\$ 400,843,410.87	18.71%	4.18%	0.78%
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ 493,197,650	\$ 499,838,541	12	\$ 499,838,540.71	23.33%	4.87%	1.14%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 249,428,487	12	\$ 249,428,487.42	11.64%	4.44%	0.52%
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 495,522,800	12	\$ 495,522,799.54	23.13%	2.88%	0.67%
			\$ 2,150,000,000	\$ 2,142,347,656	\$ 2,142,347,656		\$ 2,142,347,656	100.00%		4.58% **

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%, 5.2582%); 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 **12/31/2023**

Long Term Debt Affiliate	(aa) Issue Date	(bb) Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Reacquired Debt	(gg) Net Proceeds (col. cc + col. dd - col. ee - col. ff)	(hh) Net Proceeds Ratio ((col. gg / col. cc)*100)	(ii) Coupon Rate Percentage (%)	(jj) Annual Interest (col. cc * col. ii)	(kk) 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) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ (2,595,000)	\$ 4,207,350		\$ 493,197,650	98.6395	4.70%	\$ 23,500,000	4.87%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ (800,000)	\$ 2,113,488		\$ 247,086,512	98.8346	4.30%	\$ 10,750,000	4.44%
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ (1,370,000)	\$ 4,509,046		\$ 494,120,954	98.8242	2.75%	\$ 13,750,000	2.88%
<b>TOTALS</b>			\$ 2,150,000,000	\$ (3,790,000)	\$ 16,524,225		\$ 2,129,685,775			\$ 96,450,000	

\* 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>1/2</sub>, C<sub>3/2</sub>, etc.).

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

Line No.	(1)	(2)	(3)	(4)
		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 2,028,175,281	
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,560,457,254	
<b>O&amp;M EXPENSE</b>				
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	\$ 52,061,262	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.566901%	2.566901%
<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	\$ 2,198,286	
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.108387%	0.108387%
<b>TAXES OTHER THAN INCOME TAXES</b>				
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 2,106,724	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.103873%	0.103873%
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>		<b>2.779162%</b>
<b>INCOME TAXES</b>				
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 22,710,216	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.455356%	1.455356%
<b>RETURN</b>				
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 90,196,640	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.780142%	5.780142%
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>		<b>7.235498%</b>

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

Line No.	(5)	(6)	(7)	(8)	(9)
		Reference	Transmission	Allocator	
<b>INCOME TAXES</b>					
10b	Total Income Taxes	Attachment 2, line 33	\$ 22,710,216		
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.455356%		1.455356%
<b>RETURN</b>					
12b	Return on Rate Base	Attachment 2, line 22	\$ 90,196,640		
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	5.780142%		5.780142%
14b	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11b and 13b</b>			<b>7.235498%</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	Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
			(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)
1														
2a	Upgrade the Portland – Graystone 230kV circuit	b0174	\$ 12,588,193	2.779162%	\$349,846	\$ 8,617,121	7.235498%	\$637,963	\$ 269,226	\$1,257,035	\$ -	\$1,257,035	(101,528.41)	\$1,155,505
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	2.779162%	\$166,291	\$ 4,516,323	7.235498%	\$326,778	\$ 128,047	\$621,117	\$ -	\$621,117	(49,728.75)	\$571,388
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,336,240	2.779162%	\$203,886	\$ 5,986,645	7.235498%	\$433,164	\$ 167,266	\$804,316	\$ -	\$804,316	(50,179.97)	\$754,136
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 173,448,914	2.779162%	\$4,820,426	\$ 152,458,987	7.235498%	\$11,031,167	\$3,417,011	\$19,268,604	\$ -	\$19,268,604	(1,094,411.89)	\$18,174,192
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	\$21,951,071	

- 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 (Note A)	Dec-22 (Note B)	Jan-23 (Note B)	Feb-23 (Note B)	Mar-23 (Note B)	Apr-23 (Note B)	May-23 (Note B)	Jun-23 (Note B)	Jul-23 (Note B)	Aug-23 (Note B)	Sep-23 (Note B)	Oct-23 (Note B)	Nov-23 (Note B)	Dec-23 (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	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914

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 I1a  
page 2 of 2  
For the 12 months ended 12/31/2023

Accumulated Depreciation (Note C)	Dec-22 (Note B)	Jan-23 (Note B)	Feb-23 (Note B)	Mar-23 (Note B)	Apr-23 (Note B)	May-23 (Note B)	Jun-23 (Note B)	Jul-23 (Note B)	Aug-23 (Note B)	Sep-23 (Note B)	Oct-23 (Note B)	Nov-23 (Note B)	Dec-23 (Note B)	Project Net Plant (Note C & D)
\$ 3,771,072	\$ 3,636,459	\$ 3,658,895	\$ 3,681,330	\$ 3,703,766	\$ 3,726,201	\$ 3,748,637	\$ 3,771,072	\$ 3,793,508	\$ 3,815,943	\$ 3,838,379	\$ 3,860,814	\$ 3,883,250	\$ 3,905,685	\$8,817,121
\$ 1,467,178	\$ 1,403,154	\$ 1,413,825	\$ 1,424,496	\$ 1,435,166	\$ 1,445,837	\$ 1,456,507	\$ 1,467,178	\$ 1,477,848	\$ 1,488,519	\$ 1,499,190	\$ 1,509,860	\$ 1,520,531	\$ 1,531,201	\$4,516,323
\$ 1,349,595	\$ 1,265,962	\$ 1,279,901	\$ 1,293,840	\$ 1,307,779	\$ 1,321,718	\$ 1,335,656	\$ 1,349,595	\$ 1,363,534	\$ 1,377,473	\$ 1,391,412	\$ 1,405,351	\$ 1,419,290	\$ 1,433,228	\$5,986,645
\$ 20,989,926	\$ 19,281,421	\$ 19,566,172	\$ 19,850,923	\$ 20,135,673	\$ 20,420,424	\$ 20,705,175	\$ 20,989,926	\$ 21,274,677	\$ 21,559,428	\$ 21,844,179	\$ 22,128,930	\$ 22,413,681	\$ 22,698,432	\$152,458,987

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	PTRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	ATRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		21,635,617							
2a	b0174			1,284,859	0.06	1,264,771	1,170,784	93,987	7,542.07	101,529
2b	b0268			635,153	0.03	625,223	579,188	46,035	3,694.08	49,729
2c	b0726			812,093	0.04	799,396	752,944	46,452	3,727.60	50,180
2d	b2015			19,247,145	0.88	18,946,228	17,933,114	1,013,114	81,297.91	1,094,412
3	Subtotal			21,979,249			20,436,029	1,199,588		1,295,850
4	Total Interest (Sourced from Attachment 13a, line 49)									96,262

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-21	0.0325	0.0028	0.0833	0.0002	-
2	Feb-21	0.0325	0.0025	0.1667	0.0004	-
3	Mar-21	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-21	0.0325	0.0027	0.3347	0.0009	-
5	May-21	0.0325	0.0028	0.4180	0.0012	-
6	Jun-21	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-21	0.0325	0.0028	0.5881	0.0016	-
8	Aug-21	0.0325	0.0028	0.6714	0.0019	-
9	Sep-21	0.0325	0.0027	0.7547	0.0020	0.0055
10	Oct-21	0.0325	0.0028	0.8435	0.0023	-
11	Nov-21	0.0325	0.0027	0.9269	0.0025	-
12	Dec-21	0.0325	0.0028	1.0102	0.0028	0.0076
13	Year 1 True-Up Adjustment + Interest EB			1.0178		
14	Jan-22	0.0325	0.0028	1.0178	0.0028	-
15	Feb-22	0.0325	0.0025	1.0178	0.0025	-
16	Mar-22	0.0325	0.0028	1.0178	0.0028	0.0082
17	Apr-22	0.0325	0.0027	1.0260	0.0027	-
18	May-22	0.0325	0.0028	1.0260	0.0028	-
19	Jun-22	0.0325	0.0027	1.0260	0.0027	0.0083
20	Jul-22	0.0360	0.0031	1.0343	0.0032	-
21	Aug-22	0.0360	0.0031	1.0343	0.0032	-
22	Sep-22	0.0360	0.0030	1.0343	0.0031	0.0094
23	Oct-22	0.0491	0.0042	1.0437	0.0044	-
24	Nov-22	0.0491	0.0040	1.0437	0.0042	-
25	Dec-22	0.0491	0.0042	1.0437	0.0044	0.0129
26	Year 2 True-Up Adjustment + Interest EB			1.0566		
27	Principle Amortization			0.0880		
28	Interest Amortization +			0.0020	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0900		
30	Jan-23	0.0491	0.0042	0.9666	0.0040	-
31	Feb-23	0.0491	0.0038	0.8765	0.0033	-
32	Mar-23	0.0491	0.0042	0.7865	0.0033	0.0106
33	Apr-23	0.0491	0.0040	0.7071	0.0029	-
34	May-23	0.0491	0.0042	0.6171	0.0026	-
35	Jun-23	0.0491	0.0040	0.5271	0.0021	0.0076
36	Jul-23	0.0491	0.0042	0.4446	0.0019	-
37	Aug-23	0.0491	0.0042	0.3546	0.0015	-
38	Sep-23	0.0491	0.0040	0.2646	0.0011	0.0044
39	Oct-23	0.0491	0.0042	0.1789	0.0007	-
40	Nov-23	0.0491	0.0040	0.0889	0.0004	-
41	Dec-23	0.0491	0.0042	(0.0011)	(0.0000)	0.0011
42	Year 3 True-Up Adjustment + Interest EB			0.0000		
43	Total Amount Refunded/Surcharged			1.0802		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.0802		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			163,040,234		
47	2021 Rate Year ATRR (c): -			147,729,834		
48	Base Refund or (Surcharge):			15,310,400		
49	Interest (Line 45 × Line 48): +			1,228,592		
50	Total Refund or (Surcharge):			16,538,992		

**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-21	0.0325	0.0028	0.0833	0.0002	-
2	Feb-21	0.0325	0.0025	0.1667	0.0004	-
3	Mar-21	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-21	0.0325	0.0027	0.3347	0.0009	-
5	May-21	0.0325	0.0028	0.4180	0.0012	-
6	Jun-21	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-21	0.0325	0.0028	0.5881	0.0016	-
8	Aug-21	0.0325	0.0028	0.6714	0.0019	-
9	Sep-21	0.0325	0.0027	0.7547	0.0020	0.0055
10	Oct-21	0.0325	0.0028	0.8435	0.0023	-
11	Nov-21	0.0325	0.0027	0.9269	0.0025	-
12	Dec-21	0.0325	0.0028	1.0102	0.0028	0.0076
13		Year 1 True-Up Adjustment + Interest EB		1.0178		
14	Jan-22	0.0325	0.0028	1.0178	0.0028	-
15	Feb-22	0.0325	0.0025	1.0178	0.0025	-
16	Mar-22	0.0325	0.0028	1.0178	0.0028	0.0082
17	Apr-22	0.0325	0.0027	1.0260	0.0027	-
18	May-22	0.0325	0.0028	1.0260	0.0028	-
19	Jun-22	0.0325	0.0027	1.0260	0.0027	0.0083
20	Jul-22	0.0360	0.0031	1.0343	0.0032	-
21	Aug-22	0.0360	0.0031	1.0343	0.0032	-
22	Sep-22	0.0360	0.0030	1.0343	0.0031	0.0094
23	Oct-22	0.0491	0.0042	1.0437	0.0044	-
24	Nov-22	0.0491	0.0040	1.0437	0.0042	-
25	Dec-22	0.0491	0.0042	1.0437	0.0044	0.0129
26		Year 2 True-Up Adjustment + Interest EB		1.0566		
27		Principle Amortization		0.0880		
28		Interest Amortization +		0.0020	(Found using Excel Solver/Goal Seek/or equivalent)	
29		Year 3 Monthly Amortization		0.0900		
30	Jan-23	0.0491	0.0042	0.9666	0.0040	-
31	Feb-23	0.0491	0.0038	0.8765	0.0033	-
32	Mar-23	0.0491	0.0042	0.7865	0.0033	0.0106
33	Apr-23	0.0491	0.0040	0.7071	0.0029	-
34	May-23	0.0491	0.0042	0.6171	0.0026	-
35	Jun-23	0.0491	0.0040	0.5271	0.0021	0.0076
36	Jul-23	0.0491	0.0042	0.4446	0.0019	-
37	Aug-23	0.0491	0.0042	0.3546	0.0015	-
38	Sep-23	0.0491	0.0040	0.2646	0.0011	0.0044
39	Oct-23	0.0491	0.0042	0.1789	0.0007	-
40	Nov-23	0.0491	0.0040	0.0889	0.0004	-
41	Dec-23	0.0491	0.0042	(0.0011)	(0.0000)	0.0011
42		Year 3 True-Up Adjustment + Interest EB		(0.0000)		
43		Total Amount Refunded/Surcharged		1.0802		
44		True-Up Before Interest -		1.0000		
45		Interest Refunded/Surcharged		0.0802		
46		Attachment 13b - PJM Billings, Line 26, Col. E:		21,635,617		
47		2021 Rate Year ATRR (c): -		20,436,029		
48		Base Refund or (Surcharge):		1,199,588		
49		Interest (Line 45 × Line 48): +		96,262		
50		Total Refund or (Surcharge):		1,295,850		

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	14,044,331			14,044,331
2	February	12,685,202			12,685,202
3	March	13,701,009			13,701,009
4	April	13,259,043			13,259,043
5	May	13,701,010			13,701,010
6	June	13,259,042			13,259,042
7	July	13,701,010			13,701,010
8	August	13,701,010			13,701,010
9	September	13,259,041			13,259,041
10	October	13,701,010			13,701,010
11	November	13,259,041			13,259,041
12	December	13,701,009			13,701,009
13	Total	161,971,758	-	(1,068,477)	163,040,234

		<b>PJM Bill TEC Charge Code</b>	<b>True-up (a)</b>	<b>Other (b)</b>	<b>Total</b>
14	January	1,831,604			1,831,604
15	February	1,831,604			1,831,604
16	March	1,783,545			1,783,545
17	April	1,783,545			1,783,545
18	May	1,783,545			1,783,545
19	June	1,783,545			1,783,545
20	July	1,783,545			1,783,545
21	August	1,783,545			1,783,545
22	September	1,783,545			1,783,545
23	October	1,783,545			1,783,545
24	November	1,783,545			1,783,545
25	December	1,783,545			1,783,545
26	Total	21,498,662	-	(136,955)	21,635,617

**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.

Ln.	(A) Text Description	(B) Allocator (b) (d) (f)	(C) Exp. Acct. (e)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
				2022 December 31	2023 January 31	2023 February 28/29	2023 March 31	2023 April 30	2023 May 31	2023 June 30	2023 July 31	2023 August 31	2023 September 30	2023 October 31	2023 November 30	2023 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.x.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)	(S)
			2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	JCP&L Average (a)	Allocator	Allocator Output	To Formula Rate (Col. P x Col. R) (c)
1																				
2	FERC Account No. 228.1 (d)																			
2.01																				
2.02																				
3	Sum of Lines 2.01 through 2.02																			
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	14,219,821	15,829,389	1,790,304	1,912,577	2,807,729	3,702,881	5,293,581	6,175,844	7,058,107	10,438,071	11,597,857	12,757,643	14,219,821	8,292,587	WS	0.0946		784,799
10.02																				
11	Sum of Lines 10.01 through 10.02		14,219,821	15,829,389	1,790,304	1,912,577	2,807,729	3,702,881	5,293,581	6,175,844	7,058,107	10,438,071	11,597,857	12,757,643	14,219,821	8,292,587				784,799
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)																8,292,587			784,799
15																				

**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%	=	$1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$
9	Composite Tax Factor (CTF)	=	27.68%	=	$(T / (1 - T)) * (1 - (WCLTD / ROR))$
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		90,196,640		Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor	×	27.68%		
15	Preliminary Income Taxes Allowable		24,966,984		
16	AFUDC Equity (b)		103,367		
17	Amortization of ITC Tax Credit (a)		(33,657)	=	$(131,199) \times GP$
18	Amortization of (Excess)/Deficient Deferred Income Tax (c)	+	(1,692,101)	=	Attachment 15a, Line 21, Col. (M)
19	Income Tax Adjustments		(1,622,391)		
20	Gross-up on Income Tax Adjustments	+	(634,378)	=	Line 19 × TGUF
21	Grossed-Up Income Tax Adjustments		(2,256,769)		
22	Income Taxes Allowable		<u>22,710,216</u>	=	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) CATEGORY 1		(D)	(E) CATEGORY 3		(F)	(G)	(H) CATEGORY 5	(I)	(J)	(K)	(L)	(M)	(N) CATEGORY 4
Line	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (c)	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	4,340		4,340	Non-protected	Non-Property	1/1/2018	10	4	3,472	868		868	410.1	
2.02	Accum Prov For Inj and Damage-Gen Liability	7,693		7,693	Non-protected	Non-Property	1/1/2018	10	4	6,154	1,539		1,539	410.1	
2.03	Accum Prov For Inj and Damage-Workers Comp	25,408		25,408	Non-protected	Non-Property	1/1/2018	10	4	20,327	5,082		5,082	410.1	
2.04	Asset Retirement Obligation Liability	(952)		(952)	Non-protected	Non-Property	1/1/2018	10	4	(762)	(190)		(190)	411.1	
2.05	Company Debt - Issuance Discount	8,218		8,218	Non-protected	Non-Property	1/1/2018	10	4	6,574	1,644		1,644	410.1	
2.06	FAS 112 - Medical Benefit Accrual	82,924		82,924	Non-protected	Non-Property	1/1/2018	10	4	66,340	16,585		16,585	410.1	
2.07	FAS 158 OPEB OCI Offset	(11,079)		(11,079)	Non-protected	Non-Property	1/1/2018	10	4	(8,863)	(2,216)		(2,216)	411.1	
2.08	FAS 158 Pension OCI Offset	895		895	Non-protected	Non-Property	1/1/2018	10	4	716	179		179	410.1	
2.09	Federal Long Term - Protected	4,317,800		4,317,800	Protected	Non-Property	1/1/2018	35	29	4,173,873	143,927		143,927	410.1	
2.10	Federal Long Term - Non-protected	3,507,896		3,507,896	Non-protected	Non-Property	1/1/2018	10	4	2,806,317	701,579		701,579	410.1	
2.11	GR&F Tax Audit	18,374		18,374	Non-protected	Non-Property	1/1/2018	10	4	14,699	3,675		3,675	410.1	
2.12	NOL Deferred Tax Asset - LT NJ	(53,390)		(53,390)	Non-protected	Non-Property	1/1/2018	10	4	(42,712)	(10,678)		(10,678)	411.1	
2.13	Pension/OPEB : Other Def Cr. or Dr.	1,137,939		1,137,939	Non-protected	Non-Property	1/1/2018	10	4	910,351	227,588		227,588	410.1	
2.14	Pensions Expense	1,354,607		1,354,607	Non-protected	Non-Property	1/1/2018	10	4	1,083,686	270,921		270,921	410.1	
2.15	PJM Receivable	(690,881)		(690,881)	Non-protected	Non-Property	1/1/2018	10	4	(552,705)	(138,176)		(138,176)	411.1	
2.16	Post Retirement Benefits SFAS 106 Accrual	1,553,611		1,553,611	Non-protected	Non-Property	1/1/2018	10	4	1,242,889	310,722		310,722	410.1	
2.17	Unamortized Gain on Reacquired Debt	803		803	Non-protected	Non-Property	1/1/2018	10	4	642	161		161	410.1	
2.18	Vacation Pay Accrual	46,860		46,860	Non-protected	Non-Property	1/1/2018	10	4	37,488	9,372		9,372	410.1	
3	<b>Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[] sublines)</b>	11,311,066	-	11,311,066						9,768,486	1,542,580		1,542,580		
4	<b>FERC Account No. 282 EDIT/DDIT</b>														
4.01	Sale of Property - Book Gain or (Loss)	47,016		47,016		Property	1/1/2018	35	29	37,613	9,403		9,403	410.1	
4.02	Sale of Property - Tax Gain or (Loss)	(47,218)		(47,218)		Property	1/1/2018	35	29	(37,774)	(9,444)		(9,444)	411.1	
5	<b>Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[] sublines)</b>	(202)	-	(202)						(162)	(40)		(40)		
6	<b>FERC Account No. 283 EDIT/DDIT</b>														
6.01	Accrued Taxes: Tax Audit Reserves	3,119		3,119	Non-protected	Non-Property	1/1/2018	10	4	2,495	624		624	410.1	
6.02	Deferred Charge-EIB	(7,839)		(7,839)	Non-protected	Non-Property	1/1/2018	10	4	(6,271)	(1,568)		(1,568)	411.1	
6.03	FE Service Tax Interest Allocation	(356)		(356)	Non-protected	Non-Property	1/1/2018	10	4	(285)	(71)		(71)	411.1	
6.04	FE Service Timing Allocation	(237,205)		(237,205)	Non-protected	Non-Property	1/1/2018	10	4	(189,764)	(47,441)		(47,441)	411.1	
6.05	Post Retirement Benefits SFAS 106 Payments	(545,312)		(545,312)	Non-protected	Non-Property	1/1/2018	10	4	(436,249)	(109,062)		(109,062)	411.1	
6.06	State Income Tax Deductible	(351,840)		(351,840)	Non-protected	Non-Property	1/1/2018	10	4	(281,472)	(70,368)		(70,368)	411.1	
6.07	Storm Damage	(3,099,249)		(3,099,249)	Non-protected	Non-Property	1/1/2018	10	4	(2,479,399)	(619,850)		(619,850)	411.1	
6.08	Unamortized Loss on Reacquired Debt	(102,444)		(102,444)	Non-protected	Non-Property	1/1/2018	10	4	(81,955)	(20,489)		(20,489)	411.1	
6.09	Vegetation Management	(14,610)		(14,610)	Non-protected	Non-Property	1/1/2018	10	4	(11,688)	(2,922)		(2,922)	411.1	
6.10		-		-						-	-		-		
6.11		-		-						-	-		-		
7	<b>Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[] sublines)</b>	(4,355,736)	-	(4,355,736)						(3,484,589)	(871,147)		(871,147)		
8	<b>Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)</b>	<b>6,955,127</b>	<b>-</b>	<b>6,955,127</b>						<b>6,283,735</b>	<b>671,392</b>		<b>671,392</b>		
9	<b>Non-Property Gross-up (Line 8 × TGUF)</b>														
10	<b>CATEGORY 2: Total Non-Property After Gross-up (Line 8 + Line 9) (e)</b>												<b>262,524</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	(5,609,885)	193,785	(5,416,100)	Protected	Property			ARAM	(5,416,100)		193,785	193,785	410.1/411.1	
13	<b>Total FERC Account No. 190 EDIT/DDIT</b>	(5,609,885)	193,785	(5,416,100)						(5,416,100)	-		193,785		
14	<b>FERC Account No. 282 EDIT/DDIT</b>														
14.01	Property Book-Tax Timing Differences	117,598,378	(2,557,278)	115,041,100	Protected	Property			ARAM	115,041,100	-	(2,557,278)	(2,557,278)	410.1/411.1	
15	<b>Total FERC Account No. 282 EDIT/DDIT</b>	117,598,378	(2,557,278)	115,041,100						115,041,100	-		(2,557,278)		
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>111,988,493</b>	<b>(2,363,493)</b>	<b>-</b>						<b>109,625,000</b>	<b>-</b>		<b>(2,363,493)</b>		
19	<b>Property Gross-up (Line 18 × TGUF)</b>														
20	<b>CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)</b>												<b>(924,159)</b>		
													<b>(3,287,652)</b>		
21	<b>Total EDIT/DDIT before Gross-up (Line 8 + Line 18)</b>													<b>(1,692,101)</b>	
22	<b>Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)</b>													<b>(2,353,736)</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] months	[4]	[5]	[6]	[7]
		Remaining In Amortization Period	Beginning Balance	Amortization Expense ( p114.10.c)	Additions (Deductions )	Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2022	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 2023	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.	(A) Project ID	(B) 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) Average (a) ×	(U) Alloc. (b)	(V) Output	(W) =	To Transmission	
							2022 December 31	2023 January 31	2023 February 28/29	2023 March 31	2023 April 30	2023 May 31	2023 June 30	2023 July 31	2023 August 31	2023 September 30	2023 October 31	2023 November 30	2023 December 31						
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.	Text Description	(A)	(B)	(C)	(D)	(E)
		Allocator	Amount	x	Allocator Output	To Transmission
1	<b>FERC Account No. 451</b>					
1.01					-	-
1.02					-	-
1.XX						
2	Sum of Lines 1.01 through 1.XX		-			-
3	<b>FERC Account No. 454 (d)</b>					
3.01					-	-
3.02					-	-
3.XX						
4	Sum of Lines 3.01 through 3.XX		-			-
5	<b>FERC Account No. 456 (e)</b>					
5.01	Firm Point to Point Revenues	DA	2,085,314		1.0000	2,085,314
5.02					-	-
5.XX						
6	Sum of Lines 5.01 through 5.XX		2,085,314			2,085,314
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					<u>2,085,314</u>

**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)	
								2022 December 31	2023 January 31	2023 February 28/29	2023 March 31	2023 April 30	2023 May 31	2023 June 30	2023 July 31	2023 August 31	2023 September 30	2023 October 31	2023 November 30	2023 December 31	Average (a)	Allocator	To Rate Base	Total Amort. Exp.	To Transmission OpEx	Exp. Acct.	
1	<b>FERC Account No. 182.3 (c)</b>																										
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	<b>FERC Account No. 254 (Enter negatives) (c)</b>																										
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 PTRR) 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:

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



(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	x TE Allocator =	Total Transmission - Exclusions (a) =	To Revenue Req.		
1	560	Operation Supervision and Engineering	Page 321.83.b	435,873	0.96887	422,303	422,303		
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,294,698	0.96887	1,254,392	1,254,392		
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	250,927	0.96887	243,116	243,116		
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.96887	-	-		
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	228,660	0.96887	221,541	-	221,541	
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	543,155	0.96887	526,245	526,245		
7	561.6	Transmission Service Studies	Page 321.90.b		0.96887	-	-		
8	561.7	Generation Interconnection Studies	Page 321.91.b	137,285	0.96887	133,011	133,011		
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b		0.96887	-	-		
10	562	Station Expenses	Page 321.93.b	99,135	0.96887	96,049	96,049		
11	563	Overhead Lines Expense	Page 321.94.b	126,629	0.96887	122,686	122,686		
12	564	Underground Lines Expense	Page 321.95.b		0.96887	-	-		
13	565	Transmission of Electricity by Others	Page 321.96.b	-	0.96887	-	-		
14	566	Miscellaneous Transmission Expense	Page 321.97.b	258,330	0.96887	250,288	237,674	12,614	
15	567	Rents	Page 321.98.b	12,300,963	0.96887	11,918,014	11,918,014		
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,173,300	0.96887	3,074,510	3,074,510		
17	569	Maintenance of Structures	Page 321.102.b		0.96887	-	-		
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	24,401	0.96887	23,641	23,641		
19	569.2	Maintenance of Computer Software	Page 321.104.b	88,599	0.96887	85,841	85,841		
20	569.3	Maintenance of Communication Equipment	Page 321.105.b		0.96887	-	-		
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.96887	-	-		
22	570	Maintenance of Station Equipment	Page 321.107.b	3,615,534	0.96887	3,502,977	3,502,977		
23	571	Maintenance of Overhead Lines	Page 321.108.b	26,376,665	0.96887	25,555,517	25,555,517		
24	572	Maintenance of Underground Lines	Page 321.109.b	684,315	0.96887	663,012	663,012		
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	9,609	0.96887	9,310	9,310		
26		Sum of Lines 1 through 25		49,648,078		48,102,452	47,868,297	234,155	

Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	- Production Exclusion (b) =	Total Excluding Production x Allocator =	Total Transmission - Exclusions (a) =	To Revenue Req.	
27	920	Administrative and General Salaries	Page 323.181.b	12,261,475		12,261,475	1,160,408	1,160,408	
28	921	Office Supplies and Expenses	Page 323.182.b	2,599,807		2,599,807	246,042	170,213	
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b			-	-	-	
30	923	Outside Services Employed	Page 323.184.b	108,777,106		108,777,106	6,963,692	3,330,817	
31	924	Property Insurance	Page 323.185.b	570,675		570,675	54,008	54,008	
32	925	Injuries and Damages	Page 323.186.b	4,036,292		4,036,292	381,989	381,989	
33	926	Employee Pensions and Benefits	Page 323.187.b	(12,544,863)		(12,544,863)	(1,187,228)	(1,187,228)	
34	927	Franchise Requirements	Page 323.188.b			-	-	-	
35	928	Regulatory Commission Expense	Page 323.189.b	5,239,660		5,239,660	5,239,660	-	
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b			-	-	-	
37	930.1	General Advertising Expenses	Page 323.191.b	1,013,547		1,013,547	95,921	-	
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,651,698		2,651,698	250,953	250,953	
39	931	Rents	Page 323.193.b	2,455,622		2,455,622	232,397	232,397	
40	935	Maintenance of General Plant	Page 323.196.b	8,759,907		8,759,907	829,025	460,381	
41		Sum of Lines 27 through 40		135,820,927	-	135,820,927	17,597,684	12,743,746	4,853,938

Total OpEx (Line 26 + Line 41) \$52,722,235

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.