

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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For the 12 months ended 12/31/2024

| Line No. | (1) | (2) | (3) | (4) | (5) |
|----------|---|--|---------------|-----------|-------------------------------------|
| | | Source | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| | RATE BASE: | | | | |
| | GROSS PLANT IN SERVICE | | | | |
| 1 | Production | Attachment 3, Line 14, Col. 1 (Notes N & O) | - | NA | |
| 2 | Transmission | Attachment 3, Line 14, Col. 2 (Notes N & O) | 2,214,761,480 | TP | 1.00000 |
| 3 | Distribution | Attachment 3, Line 14, Col. 3 (Notes N & O) | 5,779,346,024 | NA | |
| 4 | General & Intangible | Attachment 3, Line 14, Col. 4 & 5 (Notes N & O) | 563,098,701 | W/S | 0.08453 |
| 5 | TOTAL GROSS PLANT (sum lines 1-4) | | 8,557,206,205 | GP= | 26.438% |
| 6 | ACCUMULATED DEPRECIATION | | | | |
| 7 | Production | Attachment 4, Line 14, Col. 1 (Notes N & O) | - | NA | |
| 8 | Transmission | Attachment 4, Line 14, Col. 2 (Notes N & O) | 476,832,972 | TP | 1.00000 |
| 9 | Distribution | Attachment 4, Line 14, Col. 3 (Notes N & O) | 1,851,287,794 | NA | |
| 10 | General & Intangible | Attachment 4, Line 14, Col. 4 & 5 (Notes N & O) | 261,617,984 | W/S | 0.08453 |
| 11 | TOTAL ACCUM. DEPRECIATION (sum lines 7-10) | | 2,589,738,750 | | |
| 12 | NET PLANT IN SERVICE | | | | |
| 13 | Production | (line 1 - line 7) | - | | |
| 14 | Transmission | (line 2 - line 8) | 1,737,928,508 | | 1,737,928,508 |
| 15 | Distribution | (line 3 - line 9) | 3,928,058,229 | | |
| 16 | General & Intangible | (line 4 - line 10) | 301,480,718 | | 25,483,713 |
| 17 | TOTAL NET PLANT (sum lines 13-16) | | 5,967,467,455 | | 1,763,412,221 |
| 18 | ADJUSTMENTS TO RATE BASE | | | | |
| 19 | Accumulated Deferred Income Taxes | Attachment 5, Line 19, Col. (J) (Notes C, D) | (421,726,353) | DA | 1.00000 |
| 20 | Unfunded Reserves | Enter Negative Attachment 14b, Line 14, Col. (S), (Note C) | (846,539) | DA | 1.00000 |
| 21 | FERC Approved Regulatory Assets and Liabilities | Attachment 19, Line 7, Col. (W) (Notes O & R) | - | DA | 1.00000 |
| 22 | CWIP | Attachment 17, Line 3, Col. (W) (Notes O & P) | - | DA | 1.00000 |
| 23 | Unamortized Abandoned Plant | Attachment 16, Line 15, Col. 7 (Notes O & R) | - | DA | 1.00000 |
| 24 | TOTAL ADJUSTMENTS (sum lines 19-23) | | (422,572,892) | | (422,572,892) |
| 25 | LAND HELD FOR FUTURE USE | (Attachment 14a, Line 5, Col. (S) (Note E) | - | DA | 1.00000 |
| 26 | WORKING CAPITAL (Note F) | | | | |
| 27 | CWC | 1/8*(Page 3, Line 6 minus Page 3, Line 5) | 6,109,023 | | 7,442,550 |
| 28 | Materials & Supplies | Attachment 14a, Line 4, Col. (S) (Notes O & E) | - | DA | 1.00000 |
| 29 | Prepayments (Account 165) | Attachment 14a, Line 2, Col. (S) (Note O) | - | DA | 1.00000 |
| 30 | TOTAL WORKING CAPITAL (sum lines 27 - 29) | | 6,109,023 | | 7,442,550 |
| 31 | RATE BASE (sum lines 17, 24, 25, & 30) | | 5,551,003,587 | | 1,348,281,879 |

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

| 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> |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Jersey Central Power & Light

For the 12 months ended 12/31/2024

SUPPORTING CALCULATIONS AND NOTES

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---------------|------|-----|-------------|-------------------|
| TRANSMISSION PLANT INCLUDED IN ISO RATES | | | | | | |
| 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 |
| TRANSMISSION EXPENSES | | | | | | |
| 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 |
| WAGES & SALARY ALLOCATOR (W&S) | | | | | | |
| | 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 |
| RETURN (R) | | | | | | |
| | | | | | | \$ |
| 17 | Preferred Dividends (118.29c) (positive number) | | | | | - |
| Cost (Note K) Weighted | | | | | | |
| 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 |
| REVENUE CREDITS | | | | | | |
| 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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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

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 $p = \frac{\text{the percentage of federal income tax deductible for state income taxes}}{\text{the percentage of federal income tax deductible for state income taxes}}$. 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

| 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 |
| | | 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 | | | | | Line 7= J-N-O Lines 8-9= -J+N+O | |
| | | Page 1, B+D+F+H | | A+B+D+F+H | J-L | | M-N | | | |
| | | 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 |
|------|--|---|--------------------|---|--|--------------------------------|---------------|--|------------------------------------|
| | | Page 1, B+D+F+H | | Page 1, row 3,7,11 Column A+B+D+F+H | | A-C | | 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) | 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 |
|------|--|--|-----------------|---|--|------------------------------------|--------------------------------|-----------------------------------|---------------|--|------------------------------------|
| | | Page 1, B+D+F+H | | Page 1, row 4,8,12 column A+B+D+F+H | | H-J | D-K | | 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 | 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:

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

1 **Calculation of PBOP Expenses**

| 2 | <u>JCP&L</u> | <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 | Taxes Other Than Income | | | | | | |
| 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 [†] ((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) |
| Final Mortgage Bonds: | | | | | | | | | | |
| (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 | \$ 496,072,131 | 12 | \$ 496,072,130.97 | 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%, 6.2582%, etc.). 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 C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

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

| (1) Line No. | (2) Reference | (3) Transmission | (4) 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 |
| O&M EXPENSE | | | |
| 3 | Total O&M Allocated to Transmission | Attach. H-4A, p. 3, line 6, col. 5 (line 3 divided by line 1, col. 3) | \$ 60,525,071 2.732803% |
| GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE | | | |
| 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% |
| TAXES OTHER THAN INCOME TAXES | | | |
| 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 | Annual Allocation Factor for Expense | Sum of line 4, 6, & 8 | 2.975787% |
| INCOME TAXES | | | |
| 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% |
| RETURN | | | |
| 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 | Annual Allocation Factor for Return | Sum of line 11 and 13 | 7.395701% |

| Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F) | | | | |
|--|---|---|------------------|------------------|
| (5) Line No. | (6) Reference | (7) Transmission | (8) Allocator | (9) |
| INCOME TAXES | | | | |
| 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% |
| RETURN | | | | |
| 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 | Annual Allocation Factor for Return | Sum of line 11b and 13b | | 7.395701% |
| 15 | Additional Annual Allocation Factor for Return | Line 14 b, col. 9 less line 14, col. 4 | | 0.00000% |

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 Laramie 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) | | | ATTR (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): | | | <u>(1,638,470)</u> | | |

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) |
|-------------|--------------|--------------------------------------|--------------------|------------------|--------------|
| Line | Month | PJM Bill NITS Charge Code | True-up (a) | Other (b) | Total |
| 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 |

| | | PJM Bill | | | |
|----|--------------|------------------------|--------------------|------------------|--------------|
| | Month | TEC Charge Code | True-up (a) | Other (b) | Total |
| 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 | FERC Account No. 165 | | | | | | | | | | | | | | | | | |
| 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 | FERC Account No. 154 (Transmission Only) | | | | | | | | | | | | | | | | | |
| | FERC Form No. 1 p.227.8.b & c | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | FERC Account No. 105 (Transmission Only) | | | | | | | | | | | | | | | | | |
| | 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) | (S) 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 | New Jersey | | | | Combined Tax Rate |
| 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) = | | 26.92% | = | $(T / (1 - T)) * (1 - (WCLTD / ROR))$ |
| 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 | 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) | = | $(131,199) \times GP$ |
| 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 | | | <u>26,384,147</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.

| | | 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 | Monthly Balance | 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 | Ending Balance 13-Month Average | (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 | FERC Account No. 451 | | | | |
| 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 | FERC Account No. 454 (d) | | | | |
| 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 | FERC Account No. 456 (e) | | | | |
| 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 | Other | | | | |
| 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 |
| 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.