

Formula Rate - Non-Levelized

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) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 240,194,076
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	2,985,057	DA 1.00000	2,985,057
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	23,616,063	DA 1.00000	23,616,063
4	TOTAL REVENUE CREDITS (sum lines 2-3)		26,601,120		26,601,120
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			-
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 213,592,956
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	5,731.3
9	Average 12 CPs (MW)			(Note S)	3,891.9
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 37,267.80		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 54,881.41		Off-Peak Rate Total 54,881.41
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	4,573.45		4,573.45
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	1,055.41		1,055.41
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	211.08		150.77
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	13.19		6.27

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(1)		(2)	Jersey Central Power & Light (3)	(4)	(5) Transmission (Col 3 times Col 4)
Line No.	RATE BASE:	Source	Company Total	Allocator	
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)	2,130,118,488	TP	1.00000
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	5,745,092,023	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	515,653,836	W/S	0.06735
5	TOTAL GROSS PLANT (sum lines 1-4)		8,390,864,347	GP=	25.800%
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)	494,808,457	TP	1.00000
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,745,937,641	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	232,008,798	W/S	0.06735
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		2,472,754,897		
NET PLANT IN SERVICE					
13	Production	(line 1- line 7)	-		
14	Transmission	(line 2- line 8)	1,635,310,031		
15	Distribution	(line 3 - line 9)	3,999,154,381		
16	General & Intangible	(line 4 - line 10)	283,645,038		
17	TOTAL NET PLANT (sum lines 13-16)		5,918,109,450		
ADJUSTMENTS TO RATE BASE					
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(399,345,562)	DA	1.00000
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(433,239)	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)		(399,778,801)		
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)	7,581,003		
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)		7,581,003		
31	RATE BASE (sum lines 17, 24, 25, & 30)		5,525,911,651		

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Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	Operating Expenses				
2	Transmission	Attachment 20, Line 26, Col. (G)	57,653,482	DA	1.0000057,653,482
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	1,411,671	DA	1.000001,411,671
4	A&G	Attachment 20, Line 41, Col. (I)	2,390,908	DA	1.000002,390,908
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)		61,456,062		61,456,062
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	43,748,977	TP	1.0000043,748,977
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	36,143,780	W/S	0.067352,434,248
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000-
11	TOTAL DEPRECIATION (sum lines 8 -10)		79,892,757		46,183,225
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	1,934,873	DA	1.000001,934,873
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	29,567,448	DA	1.0000029,567,448
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	442,402,295	NA	101,052,468
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	615,253,435		240,194,076
17	ADDITIONAL INCENTIVE REVENUE	Attachment 11, Page 2, Line 4, Col. 11 (Note Q)	0		0
18	GROSS REV. REQUIREMENT	(line 16 + line 17)	615,253,435		240,194,076

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For the 12 months ended 12/31/2024

SUPPORTING CALCULATIONS AND NOTES					
Line No.	(1)	(2)	(3)	(4)	(5)
TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (page 2, line 2, column 3)				2,130,118,488
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)				2,130,118,488
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)				60,145,955
7	Less transmission expenses included in OATT Ancillary Services (Note B)				2,488,240
8	Included transmission expenses (line 6 less line 7)				57,657,715
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)				0.95863
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=	0.95863
WAGES & SALARY ALLOCATOR (W&S)					
	Form 1 Reference	\$	TP	Allocation	
12	Production 354.20.b	-	0.00	-	
13	Transmission 354.21.b	5,832,372	1.00	5,832,372	
14	Distribution 354.23.b	67,921,758	0.00	-	W&S Allocator
15	Other 354.24, 354.25, 354.26.b	12,845,093	0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)	86,599,223		5,832,372 =	0.06735 = 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)	1,857,692,308	39%	0.0454	0.0176 =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)	2,934,626,920	61%	10.2%	0.0625
21	Total (sum lines 18-20)	4,792,319,228			0.0801 =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 = "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	\$ 2,488,240	Attachment 20, Lines 2+3+4, Col. C
2	\$ 161,205	Revenue Credits for Sched 1A - Note A
3	\$ 2,327,035	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,010,619	Annual MWh in JCP&L Zone - Note B
5	\$ 0.1057	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	1,262,215,445
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	4,740,866,529
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	-4,696,516
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	2,934,626,920
	Capitalization			
8	Long Term Debt		Attachment H-4A, page 4, Line 18, Col. 3	1,857,692,308
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	2,934,626,920
11	Total Capitalization		Attachment H-4A, page 4, Line 21, Col. 3	4,792,319,228
12	Debt %	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 4	38.7640%
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	61.2360%
15	Debt Cost	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 5	0.0454
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)	0.0176
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0625
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0801
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	101,052,468

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		30.51%
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		262,024
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18		(1,133,765)
29	Income Tax Calculation	(line 22 * line 24)		30,827,136
30	ITC adjustment	Line 25 * Line 26 * GP		(47,085)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27		364,480
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28		(1,577,083)
33	Total Income Taxes	Sum lines 29 to 32		29,567,448

Increased Return and Taxes				
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)		130,619,915.85
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5		101,052,467.86
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5		29,567,447.99
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36		130,619,915.85
38	Return and Income taxes with increase in ROE	Line 34		130,619,915.85
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37		-
40	Rate Base	Line 1		1,262,215,444.53
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	-	2,055,430,427	5,650,706,597	198,896,104	288,866,529	8,193,899,657
2	January	2024	-	2,004,798,944	5,657,118,922	203,487,745	287,696,649	8,153,102,260
3	February	2024	-	2,073,634,252	5,669,128,587	203,138,240	291,993,285	8,237,894,363
4	March	2024	-	2,072,319,844	5,704,446,336	217,569,279	295,364,774	8,289,700,233
5	April	2024	-	2,085,719,242	5,707,722,134	221,830,859	297,404,425	8,312,676,660
6	May	2024	-	2,100,966,844	5,728,882,940	224,205,449	298,235,908	8,352,291,141
7	June	2024	-	2,146,101,845	5,748,643,054	222,122,141	302,496,761	8,419,363,801
8	July	2024	-	2,167,463,875	5,745,458,535	221,543,768	295,039,002	8,429,505,180
9	August	2024	-	2,169,216,602	5,756,679,647	222,110,546	295,540,044	8,443,546,840
10	September	2024	-	2,177,259,578	5,799,343,953	224,641,258	294,439,943	8,495,684,732
11	October	2024	-	2,180,960,778	5,829,103,641	226,300,197	295,926,638	8,532,291,253
12	November	2024	-	2,191,037,957	5,830,540,905	229,660,297	298,219,728	8,549,458,886
13	December	2024	-	2,266,630,154	5,858,421,046	240,264,022	306,506,276	8,671,821,498
14	13-month Average	[A] [C]	-	2,130,118,488	5,745,092,023	219,674,608	295,979,228	8,390,864,347
		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	2,055,433,837	5,650,752,254	198,896,104	290,462,140	8,195,544,335	
16	January	2024	2,004,802,354	5,657,164,579	203,487,745	289,292,260	8,154,746,938	
17	February	2024	2,073,637,662	5,669,174,244	203,138,240	293,588,896	8,239,539,041	
18	March	2024	2,072,323,254	5,704,491,993	217,569,279	296,960,385	8,291,344,911	
19	April	2024	2,085,722,652	5,707,767,791	221,830,859	299,000,036	8,314,321,338	
20	May	2024	2,100,970,254	5,728,928,597	224,205,449	299,831,519	8,353,935,819	
21	June	2024	2,146,105,255	5,748,688,711	222,122,141	304,092,372	8,421,008,479	
22	July	2024	2,167,467,285	5,745,504,192	221,543,768	296,634,613	8,431,149,858	
23	August	2024	2,169,220,012	5,756,725,304	222,110,546	297,135,655	8,445,191,518	
24	September	2024	2,177,262,988	5,799,389,610	224,641,258	296,035,554	8,497,329,410	
25	October	2024	2,180,964,188	5,829,149,298	226,300,197	297,522,249	8,533,935,931	
26	November	2024	2,191,041,367	5,830,586,562	229,660,297	299,815,339	8,551,103,564	
27	December	2024	2,266,633,564	5,858,466,703	240,264,022	308,101,887	8,673,466,176	
28	13-month Average	-	2,130,121,898	5,745,137,680	219,674,608	297,574,839	8,392,509,025	

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	-	485,872,971	1,748,406,918	110,214,778	109,033,799	2,453,528,466
2	January	2024	-	488,986,840	1,741,118,770	111,956,068	110,097,011	2,452,158,689
3	February	2024	-	493,257,640	1,739,245,428	113,730,654	111,156,970	2,457,390,693
4	March	2024	-	494,691,832	1,741,563,628	115,698,514	112,735,664	2,464,689,638
5	April	2024	-	496,016,460	1,738,078,013	117,556,910	113,948,035	2,465,599,417
6	May	2024	-	498,041,495	1,741,804,438	119,536,324	114,895,070	2,474,277,327
7	June	2024	-	499,417,443	1,747,675,773	120,305,122	115,822,377	2,483,220,716
8	July	2024	-	496,986,025	1,741,928,602	121,022,546	108,516,061	2,468,453,235
9	August	2024	-	500,183,822	1,744,898,575	122,927,517	109,607,624	2,477,617,538
10	September	2024	-	498,694,415	1,753,967,319	124,697,152	110,075,853	2,487,434,739
11	October	2024	-	493,730,375	1,758,946,842	126,653,491	111,154,361	2,490,485,070
12	November	2024	-	492,100,490	1,746,794,334	128,623,157	112,294,356	2,479,812,338
13	December	2024	-	494,530,133	1,752,760,698	130,459,416	113,395,543	2,491,145,790
14	13-month Average	[A] [C]	-	494,808,457	1,745,937,641	120,260,127	111,748,671	2,472,754,897

			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		485,874,712	1,748,438,373	110,214,778	109,990,386	2,454,518,248
16	January	2024		488,988,585	1,741,150,299	111,956,068	111,060,367	2,453,155,319
17	February	2024		493,259,390	1,739,277,031	113,730,654	112,127,094	2,458,394,169
18	March	2024		494,693,585	1,741,595,304	115,698,514	113,712,557	2,465,699,960
19	April	2024		496,018,217	1,738,109,763	117,556,910	114,931,697	2,466,616,587
20	May	2024		498,043,256	1,741,836,261	119,536,324	115,885,501	2,475,301,343
21	June	2024		499,419,208	1,747,707,671	120,305,122	116,819,577	2,484,251,578
22	July	2024		496,987,794	1,741,960,574	121,022,546	109,520,030	2,469,490,943
23	August	2024		500,185,595	1,744,930,620	122,927,517	110,618,361	2,478,662,093
24	September	2024		498,696,192	1,753,999,438	124,697,152	111,093,358	2,488,486,141
25	October	2024		493,732,156	1,758,979,034	126,653,491	112,178,636	2,491,543,318
26	November	2024		492,102,275	1,746,826,601	128,623,157	113,325,400	2,480,877,433
27	December	2024		494,531,922	1,752,793,038	130,459,416	114,433,355	2,492,217,731
28	13-month Average		-	494,810,222	1,745,969,539	120,260,127	112,745,871	2,473,785,759

			Reserve for Depreciation of Asset Retirement Costs				
			Production	Transmission	Distribution	Intangible	General
			[B]	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		997,200
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	-	997,200

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				2023	2024	2024	2024	2024		
Ln.	Text Description	Allocator	Allocator Output	December 31 Balance	March Balance	June Balance	September Balance	December Balance	To Rate Base (f)	Total
1	FERC Account No. 190 (e)									
1.01	Accrued Taxes: FICA on Vacation Accrual	WS	0.0673	233,269	230,534	234,785	224,250	226,471	15,253	
1.02	Accumulated Provision For Injuries and Damage-General Liability	WS	0.0673	35,138	189,743	562	-	-	-	
1.03	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0673	893,470	1,054,486	998,832	997,325	1,200,533	80,855	
1.04	FAS 112 - Medical Benefit Accrual	WS	0.0673	3,409,954	1,461,427	1,461,427	1,461,427	2,311,349	155,667	
1.05	FAS 123R - Performance Shares	WS	0.0673	108,431	41,928	49,435	66,367	58,594	3,946	
1.06	FAS 123R - Restricted Stock Units	WS	0.0673	253,615	86,699	103,047	164,200	207,861	13,999	
1.07	Federal NOL - Protected	DA	1.0000	5,448,135	5,448,135	5,448,135	5,448,135	1,541,096	1,541,096	
1.08	Federal NOL - Non-protected	DA	1.0000	8,629,734	8,629,734	8,629,734	8,629,734	2,441,064	2,441,064	
1.09	ITC FAS 109	DA	1.0000	441,906	429,081	416,255	403,430	390,605	390,605	
1.10	NOL Deferred Tax Asset - LT NJ	GP	0.2580	67,836,990	67,836,990	67,836,990	67,836,990	89,112,562	22,991,086	
1.11	Vacation Pay Accrual	WS	0.0673	2,501,736	2,465,984	2,521,558	2,321,613	2,350,641	158,313	
1.12	Capitalized Interest	DA	1.0000	7,695,705	7,797,409	7,899,114	8,000,818	8,102,522	8,102,522	
1.13	Contribution in Aid of Construction	DA	1.0000	11,988,659	12,153,004	12,317,350	12,481,695	12,646,040	12,646,040	
1.14	Cost of Removal	DA	1.0000	14,258,232	13,373,042	12,487,853	11,602,664	10,717,475	10,717,475	
1.15	FAS109 Related to Property	DA	1.0000	(3,521,766)	(3,274,669)	(3,027,573)	(2,780,476)	(2,533,380)	(2,533,380)	
2	Sum of Lines 1.01 through 1.15			120,213,208	117,923,526	117,377,503	116,858,171	128,773,432	56,724,541	
3	FERC Account No. 190 ADIT Adjustments									
3.01	FAS 109 - Non-property	DA	1.0000	(9,768,486)	(9,382,841)	(8,997,196)	(8,611,551)	(8,225,906)	(8,225,906)	
3.02	FAS109 Related to Property	DA	1.0000	(3,521,766)	(3,274,669)	(3,027,573)	(2,780,476)	(2,533,380)	(2,533,380)	
3.03	ITC FAS 109	DA	1.0000	441,906	429,081	416,255	403,430	390,605	390,605	
3.04	Contribution in Aid of Construction	DA	1.0000	11,988,659	12,153,004	12,317,350	12,481,695	12,646,040	12,646,040	
3.05	Normalization (d)							(7,175,237)	(7,175,237)	
4	Sum of Lines 3.01 through 3.05			(859,686)	(75,425)	708,836	1,493,098	(4,897,878)	(4,897,878)	
5	FERC Account No. 281									
5.01			-						-	
6	Sum of Lines 5.01 through 5.01			-	-	-	-	-	-	
7	FERC Account No. 281 ADIT Adjustments									
7.01			-						-	
8	Sum of Lines 7.01 through 7.01			-	-	-	-	-	-	
9	FERC Account No. 282 (e)									
9.01	263A Capitalized Overheads	DA	1.0000	92,178,676	93,314,353	94,450,029	95,585,706	96,721,382	96,721,382	
9.02	Accelarated Depreciation	DA	1.0000	304,102,127	306,476,477	308,850,827	311,225,177	313,599,527	313,599,527	
9.03	AFUDC	DA	1.0000	7,854,388	8,164,424	8,474,460	8,784,496	9,094,532	9,094,532	
9.04	AFUDC Equity (FAS109)	DA	1.0000	3,974,192	4,181,417	4,388,642	4,595,867	4,803,091	4,803,091	
9.05	Capitalized Tree Trimming	DA	1.0000	2,593,024	2,554,139	2,515,255	2,476,371	2,437,486	2,437,486	
9.06	Casualty Loss	DA	1.0000	(27,631)	(608,159)	(1,188,687)	(1,769,215)	(2,349,743)	(2,349,743)	
9.07	OPEBs	DA	1.0000	(35,858)	(97,465)	(159,072)	(220,679)	(282,286)	(282,286)	
9.08	Other	DA	1.0000	1,792,871	1,788,083	1,783,296	1,778,509	1,773,722	1,773,722	
9.09	Pension and Capitalized Benefits	DA	1.0000	13,971,722	14,094,043	14,216,364	14,338,686	14,461,007	14,461,007	
9.10	Tax Repairs	DA	1.0000	48,353,945	48,729,021	49,104,098	49,479,175	49,854,252	49,854,252	
9.11	Capitalization Adjustment	DA	1.0000	(18,075,095)	(16,621,564)	(15,168,034)	(13,714,503)	(12,260,972)	(12,260,972)	
9.12	FAS109 Related to Property	DA	1.0000	(114,339,729)	(113,643,133)	(112,946,536)	(112,249,939)	(111,553,342)	(111,553,342)	
10	Sum of Lines 9.01 through 9.12			342,342,632	348,331,638	354,320,644	360,309,650	366,298,656	366,298,656	
11	FERC Account No. 282 ADIT Adjustments									
11.01	FAS 109 - Non-property	DA	1.0000	(162)	(152)	(141)	(131)	(121)	(121)	
11.02	FAS109 Related to Property	DA	1.0000	(114,339,729)	(113,643,133)	(112,946,536)	(112,249,939)	(111,553,342)	(111,553,342)	
11.03	AFUDC Equity (FAS109)	DA	1.0000	3,974,192	4,181,417	4,388,642	4,595,867	4,803,091	4,803,091	
11.04	OPEBs/FAS 106	DA	1.0000	(35,858)	(97,465)	(159,072)	(220,679)	(282,286)	(282,286)	
11.05	Normalization (d)							21,459,127	21,459,127	
12	Sum of Lines 11.01 through 11.05			(110,401,556)	(109,559,332)	(108,717,107)	(107,874,882)	(85,573,531)	(85,573,531)	
13	FERC Account No. 283 (e)									
13.01	Deferred Charge-EIB	GP	0.2580	466,473	532,969	653,951	725,194	849,256	219,108	
13.02	FE Service Timing Allocation	WS	0.0673	60,138,741	27,004,005	68,081,947	66,467,231	66,219,069	4,459,789	
13.03	Post Retirement Benefits SFAS 106 Accrual	WS	0.0673	10,456,252	11,348,299	12,240,341	13,132,383	18,032,745	1,214,488	
13.04	Post Retirement Benefits SFAS 106 Payments	WS	0.0673	40,990,665	43,064,281	43,066,236	43,067,943	40,990,665	2,760,681	
13.05	State Income Tax Deductible	GP	0.2580	4,690,108	4,690,108	4,690,108	4,810,737	4,690,528	1,210,159	
13.06	Year-End Additional Temp Adjustments L/T	WS	0.0673	28,354	28,354	28,354	-	-	-	
13.07	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,553,965	1,634,993	1,716,021	1,797,048	1,878,076	1,878,076	
13.08	Property FAS109	DA	1.0000	(43,331,381)	(43,155,620)	(42,979,859)	(42,804,098)	(42,628,337)	(42,628,337)	
14	Sum of Lines 13.01 through 13.08			74,993,177	45,147,390	87,497,098	87,196,439	90,032,003	(30,886,036)	
15	FERC Account No. 283 ADIT Adjustments									
15.01	FAS 109 - Non-property	DA	1.0000	(3,484,589)	(3,266,802)	(3,049,015)	(2,831,229)	(2,613,442)	(2,613,442)	
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,553,965	1,634,993	1,716,021	1,797,048	1,878,076	1,878,076	
15.03	Property FAS109	DA	1.0000	(43,331,381)	(43,155,620)	(42,979,859)	(42,804,098)	(42,628,337)	(42,628,337)	
15.04	Normalization (d)							(593,296)	(593,296)	
15.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0673	10,456,252	11,348,299	12,240,341	13,132,383	18,032,745	1,214,488	
15.06	Post Retirement Benefits SFAS 106 Payments	WS	0.0673	40,990,665	43,064,281	43,066,236	43,067,943	40,990,665	2,760,681	
16	Sum of Lines 15.01 through 15.06			6,184,912	9,625,151	10,993,723	12,362,048	15,066,412	(39,981,830)	
17	FERC Account No. 255 (a)									
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)									

Notes

(a) If JCP&L is including an ITC amortization as part of its income tax calculation on Attachment 15, it does not need to input data for FERC Account No. 255 on this Attachment.

(b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.

(c) JPC&L may add or remove sublines without making a Section 205 filing.

(d) Normalization is sourced from Attachment 5a, page 1, col. O for PTRR & Attachment 5b, page 2, col. O for ATRR.

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

(f) JCP&L to include year-end balances.

(g) JCP&L shall not include ADIT associated with nonoperating items.

Line		A	B	C	D	E	F	G	H	I
		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
				0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	

Line		Account	J	K	L	M	N	O	P
					Page 1, row 2,4,6 Column A+B+D+F+H	J-L		M-N	Line 7= J-N-O Lines 8-9= -J+N+O
			Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
7	PTRR	Total Account 190	-	0	0	-	-	-	-
8	PTRR	Total Account 282	-	0	0	-	-	-	-
9	PTRR	Total Account 283	-	0	0	-	-	-	-
10	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-

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	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
		63,851,681	(1,297,417)	62,554,264	(1,179,984)	61,374,280	(1,178,186)	60,196,094	(5,685,030)	54,511,064
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	81,117,935	(2,188,249)		(1,466,761)		(737,345)		(7,928)	
		63,851,681	(981,061)		(598,074)		(300,195)		(15,575)	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR	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
		452,744,188	5,146,781	457,890,970	5,146,781	463,037,751	5,146,781	468,184,532	5,146,781	473,331,314
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR	475,508,604	6,544,441		4,386,672		2,205,192		23,712	
		452,744,188	3,891,813		2,608,643		1,311,372		14,101	
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR	10,139,229	(239,285)	9,899,944	(239,285)	9,660,659	(239,285)	9,421,373	(239,285)	9,182,088
		8,870,880	(2,432,175)	6,438,706	2,580,072	9,018,778	(278,805)	8,739,972	(233,504)	8,506,469
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR	10,139,229	(180,939)		(121,282)		(60,969)		(656)	
		8,870,880	(1,839,124)		1,307,708		(71,038)		(640)	

			2024 PTRR								
Line	Account		A	B	C	D	E	F	G		
					Page 1, row 3,7,11 Column				Line 1= A-E-F Lines 2-3= -A+E+F		
				Page 1, B+D+F+H	A+B+D+F+H	A-C		D-E			
			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	70,374,869	(11,575,520)	76,717,652	(6,342,783)	832,454	(7,175,237)	76,717,652		
2	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)		
3	PTRR	Total Account 283	(29,856,394)	(957,141)	9,775,384	(39,631,779)	(39,038,483)	(593,296)	(9,775,384)		
4	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)		
			2024 ATRR								
	Account		H	I	J	K	L	M	N	O	P
					Page 1, row 4,8,12 column						Line 5= H-M-O Lines 6-7= -H+M+O
				Page 1, B+D+F+H	A+B+D+F+H	H-J	D-K		E-M	K+L-M-N	
			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	56,724,541	(9,340,617)	61,956,776	(5,232,235)	(1,110,548)	2,277,359	(1,444,905)	(7,175,237)	61,622,419
6	ATRR	Total Account 282	366,298,656	20,587,126	460,570,116	(94,271,460)	8,530,607	(107,032,658)	(167,322)	21,459,127	(451,872,187)
7	ATRR	Total Account 283	(30,886,036)	(364,411)	8,267,786	(39,153,823)	(477,956)	(39,388,534)	350,051	(593,296)	(9,095,794)
8	ATRR	Total ADIT Subject to Normalization	(278,688,079)	(29,563,332)	(406,881,127)	128,193,048	6,942,102	(144,143,833)	(1,262,175)	13,690,594	(399,345,562)

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

1 **Calculation of PBOP Expenses**

2	<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	7,645,832	JCP&L Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$503,128	
8	PBOP expense in Account 926 for current year, total company	(28,430,992)	JCP&L Account 926: Company Records
9	W&S Labor Allocator	6.735%	
10	Allocated Transmission PBOP (line 8 * line 9)	(1,914,799)	
11	PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	1,411,671	

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	× Allocator Output	= To Transmission
1	Taxes Other Than Income					
1.01	FICA	263.i	WS	4,183,080	0.0673	281,726
1.02	Federal Unemployment	263.i	WS	59,941	0.0673	4,037
1.03	Family Leave	263.i	WS	389,919	0.0673	26,261
1.04	Federal Excise Tax	263.i	WS	18,012	0.0673	1,213
1.05	Heavy Highway Vehicle Use	263.i	GP	3,901	0.2580	1,006
1.06	Local Real Estate	263.i	GP	6,281,499	0.2580	1,620,630
2	Sum of Lines 1.01 through 1.06			10,936,352		1,934,873
3	FF1, Page 115.14g			10,936,352		

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	4,132,064,144			(4,878,418)	1,810,936,125	2,326,006,437
2	January	2024	4,179,315,169			(4,836,457)	1,810,936,125	2,373,215,501
3	February	2024	4,236,474,219			(4,818,086)	1,810,936,125	2,430,356,180
4	March	2024	4,265,582,016			(4,787,921)	1,810,936,125	2,459,433,812
5	April	2024	4,877,188,024			(4,757,755)	1,810,936,125	3,071,009,654
6	May	2024	4,889,742,401			(4,727,589)	1,810,936,125	3,083,533,865
7	June	2024	4,924,344,964			(4,697,423)	1,810,936,125	3,118,106,262
8	July	2024	4,972,843,995			(4,667,258)	1,810,936,125	3,166,575,128
9	August	2024	5,015,907,626			(4,637,092)	1,810,936,125	3,209,608,593
10	September	2024	5,035,802,103			(4,606,926)	1,810,936,125	3,229,472,904
11	October	2024	5,054,511,268			(4,576,760)	1,810,936,125	3,248,151,903
12	November	2024	5,070,806,197			(4,546,595)	1,810,936,125	3,264,416,667
13	December	2024	4,976,682,748			(4,516,433)	1,810,936,125	3,170,263,056
14	13-month Average		4,740,866,529	-	-	(4,696,516)	1,810,936,125	2,934,626,920
								1,857,692,308

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

** This Total Weighted Average Debt Cost will be shown on page 4, line 18, column 5 of formula rate Attachment H-4A.

Effective Cost Rate of Individual Debenture (YTM at issuance): the $t=0$ Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{1/2}, C_{1/2}, \text{etc.}$)

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

					Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)				
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator		Line No.	Reference	Transmission	Allocator	
1	Gross Transmission Plant - Total	Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 2,130,118,488						
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,635,310,031						
	O&M EXPENSE								
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	\$ 61,456,062						
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.885101%	2.885101%					
	GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE								
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	\$ 2,434,248						
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.114278%	0.114278%					
	TAXES OTHER THAN INCOME TAXES								
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 1,934,873						
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.090834%	0.090834%					
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	3.090212%						
	INCOME TAXES								
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 29,567,448		10b	INCOME TAXES			
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.808064%	1.808064%	11b	Total Income Taxes	Attachment 2, line 33	\$ 29,567,448	
						Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.808064%	1.808064%
	RETURN								
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 101,052,468		12b	RETURN			
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.179407%	6.179407%	13b	Return on Rate Base	Attachment 2, line 22	\$ 101,052,468	
						Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.179407%	6.179407%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	7.987471%		14b	Annual Allocation Factor for Return	Sum of line 11b and 13b	7.987471%	
					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	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	\$ 12,588,193	3.090212%	\$389,002	\$ 8,547,895	7.987471%	\$682,761	\$ 269,226	\$1,340,988	\$ -	\$1,340,988		\$1,340,988
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	3.090212%	\$184,903	\$ 4,388,276	7.987471%	\$350,512	\$ 128,047	\$663,462	\$ -	\$663,462		\$663,462
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,336,240	3.090212%	\$226,705	\$ 5,819,379	7.987471%	\$464,821	\$ 167,266	\$856,793	\$ -	\$856,793		\$856,793
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 173,453,190	3.090212%	\$5,360,072	\$ 149,046,156	7.987471%	\$11,905,019	\$ 3,417,065	\$20,682,186	\$ -	\$20,682,186		\$20,682,186
2e	Larrabee substation – Reconfigure substation.	b3737.1	\$ 574,019	3.090212%	\$17,738	\$ 573,474	7.987471%	\$45,806	\$ 7,089	\$70,634	\$ -	\$70,634		\$70,634
												\$23,616,063		
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		

- 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

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)	(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
2e	Larrabee substation – Reconfigure substation.	b3737.1	\$ 574,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,462,252

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

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
\$	545	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,089	\$573,474

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		22,325,360							
2a	b0174			1,483,419	0.06	1,297,842	1,340,988	(43,147)	(7,282)	(50,429)
2b	b0268			730,334	0.03	638,968	663,462	(24,494)	(4,134)	(28,628)
2c	b0726			925,745	0.04	809,933	858,793	(48,860)	(8,246)	(57,106)
2d	b2015			22,378,148	0.88	19,578,618	20,682,186	(1,103,568)	(186,247)	(1,289,815)
2e	b3737.1			-	-	-	70,634	(70,634)	(11,921)	(82,554)
3	Subtotal			25,517,645			23,616,063	(1,290,702)		(1,508,531)
4	Total Interest (Sourced from Attachment 13a, line 49)									(217,829)

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-24	0.0850	0.0072	0.0833	0.0006	-
2	Feb-24	0.0850	0.0068	0.1667	0.0011	-
3	Mar-24	0.0850	0.0072	0.2500	0.0018	0.0035
4	Apr-24	0.0850	0.0070	0.3369	0.0024	-
5	May-24	0.0850	0.0072	0.4202	0.0030	-
6	Jun-24	0.0850	0.0070	0.5035	0.0035	0.0089
7	Jul-24	0.0850	0.0072	0.5958	0.0043	-
8	Aug-24	0.0850	0.0072	0.6791	0.0049	-
9	Sep-24	0.0850	0.0070	0.7624	0.0053	0.0145
10	Oct-24	0.0850	0.0072	0.8603	0.0062	-
11	Nov-24	0.0850	0.0070	0.9436	0.0066	-
12	Dec-24	0.0850	0.0072	1.0270	0.0074	0.0202
13	Year 1 True-Up Adjustment + Interest EB			1.0472		
14	Jan-25	0.0804	0.0068	1.0472	0.0072	-
15	Feb-25	0.0804	0.0062	1.0472	0.0065	-
16	Mar-25	0.0804	0.0068	1.0472	0.0072	0.0208
17	Apr-25	0.0755	0.0062	1.0679	0.0066	-
18	May-25	0.0755	0.0064	1.0679	0.0068	-
19	Jun-25	0.0755	0.0062	1.0679	0.0066	0.0201
20	Jul-25	0.0755	0.0064	1.0880	0.0070	-
21	Aug-25	0.0755	0.0064	1.0880	0.0070	-
22	Sep-25	0.0755	0.0062	1.0880	0.0068	0.0207
23	Oct-25	0.0755	0.0064	1.1088	0.0071	-
24	Nov-25	0.0755	0.0062	1.1088	0.0069	-
25	Dec-25	0.0755	0.0064	1.1088	0.0071	0.0211
26	Year 2 True-Up Adjustment + Interest EB			1.1299		
27	Principle Amortization			0.0942		
28	Interest Amortization +			0.0032	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0974		
30	Jan-26	0.0755	0.0064	1.0325	0.0066	-
31	Feb-26	0.0755	0.0058	0.9351	0.0054	-
32	Mar-26	0.0755	0.0064	0.8377	0.0054	0.0174
33	Apr-26	0.0755	0.0062	0.7577	0.0047	-
34	May-26	0.0755	0.0064	0.6603	0.0042	-
35	Jun-26	0.0755	0.0062	0.5629	0.0035	0.0124
36	Jul-26	0.0755	0.0064	0.4779	0.0031	-
37	Aug-26	0.0755	0.0064	0.3805	0.0024	-
38	Sep-26	0.0755	0.0062	0.2831	0.0018	0.0073
39	Oct-26	0.0755	0.0064	0.1930	0.0012	-
40	Nov-26	0.0755	0.0062	0.0956	0.0006	-
41	Dec-26	0.0755	0.0064	(0.0018)	(0.0000)	0.0018
42	Year 3 True-Up Adjustment + Interest EB			0.0000		
43	Total Amount Refunded/Surcharged			1.1688		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1688		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			215,800,504		
47	2024 Rate Year ATRR (c): -			213,592,956		
48	Base Refund or (Surcharge):			2,207,548		
49	Interest (Line 45 × Line 48): +			372,563		
50	Total Refund or (Surcharge):			2,580,110		

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-24	0.0850	0.0072	0.0833	0.0006	-
2	Feb-24	0.0850	0.0068	0.1667	0.0011	-
3	Mar-24	0.0850	0.0072	0.2500	0.0018	0.0035
4	Apr-24	0.0850	0.0070	0.3369	0.0024	-
5	May-24	0.0850	0.0072	0.4202	0.0030	-
6	Jun-24	0.0850	0.0070	0.5035	0.0035	0.0089
7	Jul-24	0.0850	0.0072	0.5958	0.0043	-
8	Aug-24	0.0850	0.0072	0.6791	0.0049	-
9	Sep-24	0.0850	0.0070	0.7624	0.0053	0.0145
10	Oct-24	0.0850	0.0072	0.8603	0.0062	-
11	Nov-24	0.0850	0.0070	0.9436	0.0066	-
12	Dec-24	0.0850	0.0072	1.0270	0.0074	0.0202
13	Year 1 True-Up Adjustment + Interest EB			1.0472		
14	Jan-25	0.0804	0.0068	1.0472	0.0072	-
15	Feb-25	0.0804	0.0062	1.0472	0.0065	-
16	Mar-25	0.0804	0.0068	1.0472	0.0072	0.0208
17	Apr-25	0.0755	0.0062	1.0679	0.0066	-
18	May-25	0.0755	0.0064	1.0679	0.0068	-
19	Jun-25	0.0755	0.0062	1.0679	0.0066	0.0201
20	Jul-25	0.0755	0.0064	1.0880	0.0070	-
21	Aug-25	0.0755	0.0064	1.0880	0.0070	-
22	Sep-25	0.0755	0.0062	1.0880	0.0068	0.0207
23	Oct-25	0.0755	0.0064	1.1088	0.0071	-
24	Nov-25	0.0755	0.0062	1.1088	0.0069	-
25	Dec-25	0.0755	0.0064	1.1088	0.0071	0.0211
26	Year 2 True-Up Adjustment + Interest EB			1.1299		
27	Principle Amortization			0.0942		
28	Interest Amortization +			0.0032	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0974		
30	Jan-26	0.0755	0.0064	1.0325	0.0066	-
31	Feb-26	0.0755	0.0058	0.9351	0.0054	-
32	Mar-26	0.0755	0.0064	0.8377	0.0054	0.0174
33	Apr-26	0.0755	0.0062	0.7577	0.0047	-
34	May-26	0.0755	0.0064	0.6603	0.0042	-
35	Jun-26	0.0755	0.0062	0.5629	0.0035	0.0124
36	Jul-26	0.0755	0.0064	0.4779	0.0031	-
37	Aug-26	0.0755	0.0064	0.3805	0.0024	-
38	Sep-26	0.0755	0.0062	0.2831	0.0018	0.0073
39	Oct-26	0.0755	0.0064	0.1930	0.0012	-
40	Nov-26	0.0755	0.0062	0.0956	0.0006	-
41	Dec-26	0.0755	0.0064	(0.0018)	(0.0000)	0.0018
42	Year 3 True-Up Adjustment + Interest EB			0.0000		
43	Total Amount Refunded/Surcharged			1.1688		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1688		
46	Attachment 13b - PJM Billings, Line 26, Col. E:			22,325,360		
47	2024 Rate Year ATRR (c): -			23,616,063		
48	Base Refund or (Surcharge):			(1,290,702)		
49	Interest (Line 45 × Line 48): +			(217,829)		
50	Total Refund or (Surcharge):			(1,508,531)		

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)
		PJM Bill			
Line	Month	NITS Charge Code	- True-up (a) -	Other (b) =	Total
1	January	18,416,254			18,416,254
2	February	17,228,109			17,228,109
3	March	18,416,254			18,416,254
4	April	17,822,181			17,822,181
5	May	18,416,254			18,416,254
6	June	17,822,182			17,822,182
7	July	18,416,255			18,416,255
8	August	18,416,255			18,416,255
9	September	17,822,182			17,822,182
10	October	18,416,255			18,416,255
11	November	17,822,183			17,822,183
12	December	18,416,255			18,416,255
13	Total	217,430,618	1,638,470	(8,356)	215,800,504

		PJM Bill			
	Month	TEC Charge Code	- True-up (a) -	Other (b) =	Total
14	January	2,126,470			2,126,470
15	February	2,126,470			2,126,470
16	March	2,126,470			2,126,470
17	April	2,126,470			2,126,470
18	May	2,126,470			2,126,470
19	June	2,126,470			2,126,470
20	July	2,126,470			2,126,470
21	August	2,126,470			2,126,470
22	September	2,126,470			2,126,470
23	October	2,126,470			2,126,470
24	November	2,126,470			2,126,470
25	December	2,126,470			2,126,470
26	Total	25,517,645	3,193,337	(1,052)	22,325,360

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	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	Prepaid Income Taxes	EXCL		31,094,403	25,517,752	24,741,998	24,233,593	23,733,080	86,164,833	82,957,630	77,447,834	59,525,286	44,880,334	34,125,741	23,872,884	24,288,744	43,275,701	-	-
1.02	Other Short-term items 12-months or less	EXCL		3,926,509	4,111,480	5,013,504	3,990,105	3,189,532	2,137,332	1,126,162	4,859,146	4,764,914	4,039,765	5,768,520	5,102,473	4,416,339	4,034,291	-	-
2	Sum of Lines 1.01 through 1.02			35,020,911	29,629,231	29,755,502	28,223,698	26,922,612	88,302,165	84,083,792	82,306,979	64,290,201	48,920,099	39,894,261	28,975,357	28,705,083	47,309,992		-
3	FERC Form No. 1 p.111.57.d & c			35,020,911												28,705,083			
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.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.

(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	2024				
Ln.	Text Description	Exp. Acct.	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	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	General Liability	925	125,000	335,000	675,000	675,000	-	2,000	2,000	-	-	-	-	-	-	286	WS	0.0673	19
2.02	Workers Compensation	925	3,178,477	3,184,859	3,184,859	3,751,284	3,751,284	3,751,284	3,553,297	3,553,297	3,553,297	3,547,937	3,547,937	3,547,937	4,270,840	3,653,506	WS	0.0673	246,060
3	Sum of Lines 2.01 through 2.02		3,303,477	3,519,859	3,859,859	4,426,284	3,751,284	3,753,284	3,555,297	3,553,297	3,553,297	3,547,937	3,547,937	3,547,937	4,270,840	3,653,792			246,079
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	10,786,037	12,868,012	1,904,296	-	-	-	-	-	-	-	-	-	10,568,089	2,778,956	WS	0.0673	187,160
10.02																-		-	-
11	Sum of Lines 10.01 through 10.02		10,786,037	12,868,012	1,904,296	-	-	-	-	-	-	-	-	-	10,568,089	2,778,956			187,160
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)															6,432,748			433,239
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	New Jersey				Combined Tax Rate
2	Nominal Federal Tax Rate (FIT)	21.00%	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)	=	30.51%	= (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		101,052,468	Attachment H-4A, Page 3, Line 15, Col. 5		
14	Composite Tax Factor	×	30.51%			
15	Preliminary Income Taxes Allowable		30,827,136			
16	AFUDC Equity (b)		262,024			
17	Amortization of ITC Tax Credit (a)		(33,849)	= (131,199) × GP		
18	Amortization of (Excess)/Deficient Deferred Income Tax +		(1,133,765)	= Attachment 15a, Line 21, Col. (M)		
19	Income Tax Adjustments		(905,590)			
20	Gross-up on Income Tax Adjustments	+	(354,098)	= Line 19 × TGUF		
21	Grossed-Up Income Tax Adjustments		(1,259,688)			
22	Income Taxes Allowable		29,567,448	= Line 15 + Line 21		

Notes

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

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

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

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
		CATEGORY 1			CATEGORY 3			CATEGORY 5						CATEGORY 4
Line	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (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	EDIT/DDIT Non-Property													
2	FERC Account No. 190 EDIT/DDIT													
2.01	Accrued Taxes: FICA on Vacation Accrual	3,472		3,472	Non-protected	Non-Property	1/1/2018	10	3	2,604	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	6,154		6,154	Non-protected	Non-Property	1/1/2018	10	3	4,616	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	20,327		20,327	Non-protected	Non-Property	1/1/2018	10	3	15,245	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(762)		(762)	Non-protected	Non-Property	1/1/2018	10	3	(571)	(190)		(190)	410.1
2.05	Company Debt - Issuance Discount	6,574		6,574	Non-protected	Non-Property	1/1/2018	10	3	4,931	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	66,340		66,340	Non-protected	Non-Property	1/1/2018	10	3	49,755	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(8,863)		(8,863)	Non-protected	Non-Property	1/1/2018	10	3	(6,647)	(2,216)		(2,216)	410.1
2.08	FAS 158 Pension OCI Offset	716		716	Non-protected	Non-Property	1/1/2018	10	3	537	179		179	410.1
2.09	Federal Long Term - Protected	4,173,873		4,173,873	Protected	Non-Property	1/1/2018	35	28	4,029,946	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	2,806,317		2,806,317	Non-protected	Non-Property	1/1/2018	10	3	2,104,738	701,579		701,579	410.1
2.11	GR&F Tax Audit	14,699		14,699	Non-protected	Non-Property	1/1/2018	10	3	11,024	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(42,712)		(42,712)	Non-protected	Non-Property	1/1/2018	10	3	(32,034)	(10,678)		(10,678)	410.1
2.13	Other Non-Property Impairment	-		-	Non-protected	Non-Property	1/1/2018	10	3	-	-		-	410.1
2.14	Pension/OPEB : Other Def Cr. or Dr.	910,351		910,351	Non-protected	Non-Property	1/1/2018	10	3	682,763	227,588		227,588	410.1
2.15	Pensions Expense	1,083,686		1,083,686	Non-protected	Non-Property	1/1/2018	10	3	812,764	270,921		270,921	410.1
2.16	PJM Receivable	(552,705)		(552,705)	Non-protected	Non-Property	1/1/2018	10	3	(414,529)	(138,176)		(138,176)	410.1
2.17	Post Retirement Benefits SFAS 106 Accrual	1,242,889		1,242,889	Non-protected	Non-Property	1/1/2018	10	3	932,167	310,722		310,722	410.1
2.18	Unamortized Gain on Reacquired Debt	642		642	Non-protected	Non-Property	1/1/2018	10	3	482	161		161	410.1
2.19	Vacation Pay Accrual	37,488		37,488	Non-protected	Non-Property	1/1/2018	10	3	28,116	9,372		9,372	410.1
3	Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[] sublines)	9,768,486	-	9,768,486						8,225,906	1,542,580		1,542,580	
4	FERC Account No. 282 EDIT/DDIT													
4.01	Sale of Property - Book Gain or (Loss)	37,613		37,613	Non-protected	Non-Property	1/1/2018	10	3	28,209	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(37,774)		(37,774)	Non-protected	Non-Property	1/1/2018	10	3	(28,331)	(9,444)		(9,444)	411.1
5	Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[] sublines)	(162)	-	(162)						(121)	(40)		(40)	
6	FERC Account No. 283 EDIT/DDIT													
6.01	Accrued Taxes: Tax Audit Reserves	2,495		2,495	Non-protected	Non-Property	1/1/2018	10	3	1,871	624		624	410.1
6.02	Deferred Charge-EIB	(6,271)		(6,271)	Non-protected	Non-Property	1/1/2018	10	3	(4,703)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(285)		(285)	Non-protected	Non-Property	1/1/2018	10	3	(214)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(189,764)		(189,764)	Non-protected	Non-Property	1/1/2018	10	3	(142,323)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(436,249)		(436,249)	Non-protected	Non-Property	1/1/2018	10	3	(327,187)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(281,472)		(281,472)	Non-protected	Non-Property	1/1/2018	10	3	(211,104)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(2,479,399)		(2,479,399)	Non-protected	Non-Property	1/1/2018	10	3	(1,859,550)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Reacquired Debt	(81,955)		(81,955)	Non-protected	Non-Property	1/1/2018	10	3	(61,466)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(11,688)		(11,688)	Non-protected	Non-Property	1/1/2018	10	3	(8,766)	(2,922)		(2,922)	411.1
7	Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[] sublines)	(3,484,589)	-	(3,484,589)						(2,613,442)	(871,147)		(871,147)	
8	Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)	6,283,735	-	6,283,735						5,612,343	671,392		671,392	
9	Non-Property Gross-up (Line 8 × TGUF)												262,524	
10	CATEGORY 2: Total Non-Property After Gross-up (Line 8 + Line 9) (e)												933,916	
11	EDIT/DDIT Property													
12	FERC Account No. 190 EDIT/DDIT													
12.01	Property Book-Tax Timing Differences	(4,838,286)	73,490	(4,764,796)	Protected	Property			ARAM	ARAM	(3,828,090)	936,706	936,706	410.1/411.1
13	Total FERC Account No. 190 EDIT/DDIT	(4,838,286)	73,490							(3,828,090)	-		936,706	
14	FERC Account No. 282 EDIT/DDIT													
14.01	Property Book-Tax Timing Differences	115,115,145	(38,591)	115,076,554	Protected	Property			ARAM	ARAM	112,334,690	-	(2,741,863)	410.1/411.1
15	Total FERC Account No. 282 EDIT/DDIT	115,115,145	(38,591)							112,334,690	-		(2,741,863)	
16	FERC Account No. 283 EDIT/DDIT													
16.01	Property Book-Tax Timing Differences	-	-	-				35		-	-	-	-	410.1/411.1
17	Total FERC Account No. 283 EDIT/DDIT	-	-	-						-	-		-	
18	Subtotal DDIT/EDIT Property before Gross-Up (Sum of Lines 13, 15, and 17)	110,276,859	34,899	-						108,506,601	-		(1,805,157)	
19	Property Gross-up (Line 18 × TGUF)			-									(705,842)	
20	CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)												(2,510,999)	
21	Total EDIT/DDIT before Gross-up (Line 8 + Line 18)												(1,133,765)	
22	Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)												(1,577,083)	

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				
		[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	-	-	-
		p111.71.c (and Notes) Detail on				
14	December 2024	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

		(A)	(B)	(C)	(D)	(E)	(F)	(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					
Ln.	Project ID	Text Description	FERC Docket No.	Project Start Date	Original In-Service Date	Revised In-Service Date	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (a)	×	Alloc. (b)	Allocator Output	=	To Transmission
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	x	(D) Allocator Output	=	(E) To Transmission
1	FERC Account No. 451						
1.01	Facilities Maintenance	DA	43,336		1.0000		43,336
2	Sum of Lines 1.01 through 1.01		43,336				43,336
3	FERC Account No. 454 (d)						
3.01	Pole Attachment	DA	45,752		1.0000		45,752
3.02	Joint Use	DA	110,020		1.0000		110,020
3.03	Affiliated Rents	WS	630,789		0.0673		42,483
4	Sum of Lines 3.01 through 3.03		786,561				198,254
5	FERC Account No. 456 (e)						
5.01	Firm Point to Point Revenues	DA	2,730,975		1.0000		2,730,975
5.02	Oyster Creek Interconnection	DA	12,492		1.0000		12,492
6	Sum of Lines 5.01 through 5.02		2,743,467				2,743,467
7	Other						
7.01					-		-
8	Sum of Lines 7.01 through 7.01		-				-
9	Sum of Lines 2, 4, 6, and 8						2,985,057

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.

For the 12 months ended 12/31/2024

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

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

(b) JCP&L may add or remove as many sublines as necessary to list all of the FERC Account No. 182.3 regulatory assets and FERC Account No. 254 regulatory liabilities recorded on its books (in the case of the ATRR) or projected to be on its books (in the case of the 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	420,635	0.95863	403,233		403,233			
2	561.1	Load Dispatch-Reliability	Page 321.85.b	771,701	0.95863	739,776		739,776			
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	1,716,539	0.95863	1,645,526		1,645,526			
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.95863	-		-			
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b		0.95863	-		-			
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	528,104	0.95863	506,256		506,256			
7	561.6	Transmission Service Studies	Page 321.90.b	(64,873)	0.95863	(62,189)		(62,189)			
8	561.7	Generation Interconnection Studies	Page 321.91.b	41,598	0.95863	39,877		39,877			
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	-	0.95863	-		-			
10	562	Station Expenses	Page 321.93.b	1,464,595	0.95863	1,404,005		1,404,005			
11	563	Overhead Lines Expense	Page 321.94.b	1,956,521	0.95863	1,875,580		1,875,580			
12	564	Underground Lines Expense	Page 321.95.b	768	0.95863	736		736			
13	565	Transmission of Electricity by Others	Page 321.96.b	3,845	0.95863	3,686	3,686	-			
14	566	Miscellaneous Transmission Expense	Page 321.97.b	4,330,468	0.95863	4,151,316	547	4,150,769			
15	567	Rents	Page 321.98.b	16,191,335	0.95863	15,521,499		15,521,499			
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,757,816	0.95863	3,602,355		3,602,355			
17	569	Maintenance of Structures	Page 321.102.b		0.95863	-		-			
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	67,569	0.95863	64,774		64,774			
19	569.2	Maintenance of Computer Software	Page 321.104.b	100,561	0.95863	96,401		96,401			
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	218,406	0.95863	209,371		209,371			
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.95863	-		-			
22	570	Maintenance of Station Equipment	Page 321.107.b	3,585,414	0.95863	3,437,085		3,437,085			
23	571	Maintenance of Overhead Lines	Page 321.108.b	24,773,999	0.95863	23,749,098		23,749,098			
24	572	Maintenance of Underground Lines	Page 321.109.b	12,765	0.95863	12,237		12,237			
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	268,189	0.95863	257,094		257,094			
26		Sum of Lines 1 through 25		60,145,955		57,657,715	4,233	57,653,482			

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	14,150,752		14,150,752	0.0673	953,039	31	953,008
28	921	Office Supplies and Expenses	Page 323.182.b	1,353,058		1,353,058	0.0673	91,127	1,788	89,339
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b	(10,345,840)		(10,345,840)	0.0673	(696,782)		(696,782)
30	923	Outside Services Employed	Page 323.184.b	114,060,947		114,060,947	0.0673	7,681,892	4,726,026	2,955,866
31	924	Property Insurance	Page 323.185.b	(578,037)		(578,037)	0.0673	(38,930)		(38,930)
32	925	Injuries and Damages	Page 323.186.b	8,545,856		8,545,856	0.0673	575,555		575,555
33	926	Employee Pensions and Benefits	Page 323.187.b	(37,990,921)		(37,990,921)	0.0673	(2,558,651)	7	(2,558,658)
34	927	Franchise Requirements	Page 323.188.b			-	0.0673	-		-
35	928	Regulatory Commission Expense	Page 323.189.b	2,835,225		2,835,225	1.0000	2,835,225	2,835,225	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b			-	0.0673	-		-
37	930.1	General Advertising Expenses	Page 323.191.b	1,405,484		1,405,484	0.0673	94,658	94,658	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	7,161,529		7,161,529	0.0673	482,322	115,322	367,000
39	931	Rents	Page 323.193.b	3,377,594		3,377,594	0.0673	227,478		227,478
40	935	Maintenance of General Plant	Page 323.196.b	7,677,319		7,677,319	0.0673	517,060	27	517,033
41		Sum of Lines 27 through 40		111,652,966	-	111,652,966		10,163,992	7,773,084	2,390,908

42 Total OpEx (Line 26 + Line 41) \$60,044,390

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.