

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

Line No.	(1)	(2)	(3) Jersey Central Power & Light	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 265,407,429
	REVENUE CREDITS (Note M)		Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	4,666,611	DA 1.00000	4,666,611
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	23,049,499	DA 1.00000	23,049,499
4	TOTAL REVENUE CREDITS (sum lines 2-3)		27,716,110		27,716,110
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			-
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 237,691,319
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,183.6
9	Average 12 CPs (MW)			(Note S)	3,939.0
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 38,438.99		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 60,343.06		Off-Peak Rate Total 60,343.06
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	5,028.59		5,028.59
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	1,160.44		1,160.44
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	232.09		165.78
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	14.51		6.89

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For the 12 months ended 12/31/2025

Line No.	(1)	(2)	Jersey Central Power & Light		(4)	(5)
			Source	Company Total		
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)	2,404,451,924	TP	1.00000	2,404,451,924
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	6,146,824,397	NA		
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	336,669,214	W/S	0.07748	26,086,369
5	TOTAL GROSS PLANT (sum lines 1-4)		8,887,945,536	GP=	27.346%	2,430,538,294
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)	510,954,011	TP	1.00000	510,954,011
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,833,588,535	NA		
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	157,624,282	W/S	0.07748	12,213,309
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		2,502,166,828			523,167,320
NET PLANT IN SERVICE						
13	Production	(line 1 - line 7)	-			
14	Transmission	(line 2 - line 8)	1,893,497,913			1,893,497,913
15	Distribution	(line 3 - line 9)	4,313,235,863			
16	General & Intangible	(line 4 - line 10)	179,044,932			13,873,060
17	TOTAL NET PLANT (sum lines 13-16)		6,385,778,708			1,907,370,973
ADJUSTMENTS TO RATE BASE						
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(458,384,278)	DA	1.00000	(458,384,278)
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(933,875)	DA	1.00000	(933,875)
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)		(459,318,153)			(459,318,153)
25	LAND HELD FOR FUTURE USE	(Attachment 14a, Line 5, Col. S) (Note E)	-	DA	1.00000	-
WORKING CAPITAL (Note F)						
27	CWC	1/8*(Page 3, Line 6 minus Page 3, Line 5)	7,428,927			7,428,927
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)		7,428,927			7,428,927
31	RATE BASE (sum lines 17, 24, 25, & 30)		5,933,889,482			1,455,481,747

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For the 12 months ended 12/31/2025

Line No.	(1)	(2) Source	Jersey Central Power & Light		(4) Allocator	(5) Transmission (Col 3 times Col 4)
			(3) Company Total			
1	Operating Expenses					
2	Transmission	Attachment 20, Line 26, Col. (G)	58,121,873	DA	1.00000	58,121,873
3	PBOPS Expense Adjustment	Attachment 6, Line 11 (Note C)	1,491,594	DA	1.00000	1,491,594
4	A&G	Attachment 20, Line 41, Col. (I)	778,888	DA	1.00000	778,888
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>60,392,356</u>			<u>60,392,356</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE					
8	Transmission	336.7.b (Note N)	53,784,847	TP	1.00000	53,784,847
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	14,775,022	W/S	0.07748	1,144,823
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>68,559,869</u>			<u>54,929,670</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,192,335	DA	1.00000	2,192,335
13	INCOME TAXES	(Note G)				
14	Total Income Taxes	Attachment 15, Line 22	34,813,134	DA	1.00000	34,813,134
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	461,018,375	NA		113,079,934
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>626,976,070</u>			<u>265,407,429</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><u>626,976,070</u></u>			<u><u>265,407,429</u></u>

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
SUPPORTING CALCULATIONS AND NOTES						
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					2,404,451,924
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)					2,404,451,924
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)					61,231,806
7	Less transmission expenses included in OATT Ancillary Services (Note B)					2,618,680
8	Included transmission expenses (line 6 less line 7)					58,613,126
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.95723
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=	0.95723
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$	TP		Allocation	
12	Production	354.20.b	-	0.00	-	
13	Transmission	354.21.b	6,301,063	1.00	6,301,063	
14	Distribution	354.23.b	66,472,731	0.00	-	W&S Allocator
15	Other	354.24, 354.25, 354.26.b	8,547,370	0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)		81,321,164		6,301,063	= 0.07748 = WS
RETURN (R)						
17	Preferred Dividends (118.29c) (positive number)					-
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)		\$	%	Cost (Note K)	Weighted
19	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note O)		2,615,384,615	45%	0.0475	0.0212 =WCLTD
20	Common Stock Attachment 8, Line 14, Col. 6) (Note O)		-	0%	0.0000	0.0000
21	Total (sum lines 18-20)		3,248,572,281	55%	10.2%	0.0565
			5,863,956,896			0.0777 =ROR
ACCOUNT 447 (SALES FOR RESALE)						
22	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note L)		-
23	b. Bundled Sales for Resale included in Divisor on page 1					-
24	Total of (a)-(b)					-

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Rate Formula Template
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For the 12 months ended 12/31/2025

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	\$ 2,618,680	Attachment 20, Lines 2+3+4, Col. C
2	\$ 168,118	Revenue Credits for Sched 1A - Note A
3	\$ 2,450,562	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,008,495	Annual MWh in JCP&L Zone - Note B
5	\$ 0.1113	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	1,455,481,747
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	5,055,160,392
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	-4,348,014
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	3,248,572,281
Capitalization			
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	2,615,384,615
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	3,248,572,281
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	5,863,956,896
12	Debt %	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 4	44.6010%
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	55.3990%
15	Debt Cost	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 5	0.0475
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)	0.0212
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0565
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0777
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	113,079,934

Income Taxes			
Income Tax Rates			
23	$T = 1 - \frac{((1 - \text{SIT}) * (1 - \text{FIT}))}{(1 - \text{SIT} * \text{FIT} * p)}$	T from Attachment 15, line 8	28.11%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	Calculated	28.44%
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	139,897
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	1,804,117
29	Income Tax Calculation	(line 22 * line 24)	32,158,891
30	ITC adjustment	Line 25 * Line 26 * GP	(49,907)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	194,599
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	2,509,552
33	Total Income Taxes	Sum lines 29 to 32	34,813,134

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	147,893,068.39
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	113,079,933.92
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	34,813,134.47
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	147,893,068.39
38	Return and Income taxes with increase in ROE	Line 34	147,893,068.39
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,455,481,747.21
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 12/31/2025

		[1]	[2]	[3]	[4]	[5]	[6]
		Production	Transmission	Distribution	Intangible	General	Total
1	December 2024	-	2,266,630,154	5,858,421,046	240,264,022	306,506,276	8,671,821,498
2	January 2025	-	2,311,764,224	6,085,162,480	(1,244,918)	306,039,865	8,701,721,649
3	February 2025	-	2,328,931,131	6,096,040,647	2,002,777	309,661,187	8,736,635,742
4	March 2025	-	2,354,938,792	6,110,466,092	-	317,032,480	8,782,437,363
5	April 2025	-	2,367,210,083	6,126,793,682	1,999,767	315,855,462	8,811,858,995
6	May 2025	-	2,392,380,528	6,151,331,881	1,999,767	316,627,484	8,862,339,660
7	June 2025	-	2,415,443,802	6,180,218,054	-	319,381,787	8,915,043,642
8	July 2025	-	2,433,537,479	6,161,905,967	1,999,767	314,184,761	8,911,627,973
9	August 2025	-	2,439,579,364	6,133,825,894	1,999,767	319,790,437	8,895,195,462
10	September 2025	-	2,457,539,173	6,198,549,374	52,288	321,242,912	8,977,383,748
11	October 2025	-	2,456,421,574	6,220,257,512	2,902,230	321,458,057	9,001,039,373
12	November 2025	-	2,471,663,121	6,238,428,868	3,029,492	322,209,738	9,035,331,218
13	December 2025	-	2,561,835,591	6,347,315,670	52,288	331,652,089	9,240,855,640
14	13-month Average [A] [C]	-	2,404,451,924	6,146,824,397	19,619,788	317,049,426	8,887,945,536

		Production	Transmission	Distribution	Intangible	General	Total
	[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December 2024	-	2,266,633,564	5,858,466,703	240,264,022	308,101,887	8,673,466,176
16	January 2025	-	2,311,767,634	6,085,208,137	(1,244,918)	307,635,476	8,703,366,327
17	February 2025	-	2,328,934,541	6,096,086,304	2,002,777	311,256,798	8,738,280,420
18	March 2025	-	2,354,942,202	6,110,511,749	-	318,628,091	8,784,082,041
19	April 2025	-	2,367,213,493	6,126,839,339	1,999,767	317,451,073	8,813,503,673
20	May 2025	-	2,392,383,938	6,151,377,538	1,999,767	318,223,095	8,863,984,338
21	June 2025	-	2,415,447,212	6,180,263,711	-	320,977,398	8,916,688,320
22	July 2025	-	2,433,540,889	6,161,951,624	1,999,767	315,780,372	8,913,272,651
23	August 2025	-	2,439,582,774	6,133,871,551	1,999,767	321,386,048	8,896,840,140
24	September 2025	-	2,457,542,583	6,198,595,031	52,288	322,838,523	8,979,028,426
25	October 2025	-	2,456,424,984	6,220,303,169	2,902,230	323,053,668	9,002,684,051
26	November 2025	-	2,471,666,531	6,238,474,525	3,029,492	323,805,349	9,036,975,896
27	December 2025	-	2,561,839,001	6,347,361,327	52,288	333,247,700	9,242,500,318
28	13-month Average	-	2,404,455,334	6,146,870,054	19,619,788	318,645,037	8,889,590,214

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 2024	-	3,410	45,657	-	1,595,611	
30	January 2025	-	3,410	45,657	-	1,595,611	
31	February 2025	-	3,410	45,657	-	1,595,611	
32	March 2025	-	3,410	45,657	-	1,595,611	
33	April 2025	-	3,410	45,657	-	1,595,611	
34	May 2025	-	3,410	45,657	-	1,595,611	
35	June 2025	-	3,410	45,657	-	1,595,611	
36	July 2025	-	3,410	45,657	-	1,595,611	
37	August 2025	-	3,410	45,657	-	1,595,611	
38	September 2025	-	3,410	45,657	-	1,595,611	
39	October 2025	-	3,410	45,657	-	1,595,611	
40	November 2025	-	3,410	45,657	-	1,595,611	
41	December 2025	-	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 12/31/2025

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2024	-	494,530,133	1,770,615,871	130,459,416	113,395,543	2,509,000,962
2	January	2025	-	508,661,772	1,867,639,890	1,545,332	144,710,409	2,522,557,403
3	February	2025	-	511,211,334	1,858,519,494	1,561,463	146,038,181	2,517,330,472
4	March	2025	-	513,732,067	1,852,248,905	1,577,594	147,286,205	2,514,844,771
5	April	2025	-	515,674,873	1,851,037,322	1,593,724	148,555,080	2,516,861,000
6	May	2025	-	519,264,598	1,849,458,532	1,609,855	149,726,158	2,520,059,143
7	June	2025	-	516,846,191	1,859,691,524	1,625,986	150,929,646	2,529,093,347
8	July	2025	-	512,823,976	1,830,184,639	1,642,117	147,026,514	2,491,677,246
9	August	2025	-	515,236,923	1,773,143,524	1,658,248	148,090,078	2,438,128,772
10	September	2025	-	514,536,860	1,809,674,726	1,674,380	149,184,296	2,475,070,262
11	October	2025	-	505,258,715	1,820,301,057	1,690,511	150,245,962	2,477,496,245
12	November	2025	-	507,889,787	1,830,588,624	1,706,641	151,470,413	2,491,655,466
13	December	2025	-	506,734,915	1,863,546,844	1,722,769	152,389,143	2,524,393,671
14	13-month Average	[A] [C]	-	510,954,011	1,833,588,535	11,543,695	146,080,587	2,502,166,828

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	2024		494,531,922	1,770,648,211	130,459,416	114,433,355	2,510,072,904
16	January	2025		508,663,564	1,867,672,304	1,545,332	145,754,990	2,523,636,191
17	February	2025		511,213,131	1,858,551,982	1,561,463	147,089,531	2,518,416,106
18	March	2025		513,733,868	1,852,281,467	1,577,594	148,344,324	2,515,937,253
19	April	2025		515,676,678	1,851,069,957	1,593,724	149,619,968	2,517,960,328
20	May	2025		519,266,406	1,849,491,241	1,609,855	150,797,814	2,521,165,318
21	June	2025		516,848,004	1,859,724,307	1,625,986	152,008,071	2,530,206,368
22	July	2025		512,825,793	1,830,217,496	1,642,117	148,111,708	2,492,797,113
23	August	2025		515,238,743	1,773,176,454	1,658,248	149,182,041	2,439,255,486
24	September	2025		514,538,685	1,809,707,730	1,674,380	150,283,028	2,476,203,823
25	October	2025		505,260,543	1,820,334,135	1,690,511	151,351,463	2,478,636,652
26	November	2025		507,891,620	1,830,621,776	1,706,641	152,582,683	2,492,802,720
27	December	2025		506,736,752	1,863,580,070	1,722,769	153,508,181	2,525,547,772

28	13-month Average		-	510,955,824	1,833,621,318	11,543,695	147,159,012	2,503,279,849
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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	2024		1,789	32,340		1,037,812
30	January	2025		1,793	32,414		1,044,581
31	February	2025		1,797	32,488		1,051,350
32	March	2025		1,801	32,562		1,058,119
33	April	2025		1,805	32,635		1,064,888
34	May	2025		1,809	32,709		1,071,656
35	June	2025		1,813	32,783		1,078,425
36	July	2025		1,817	32,857		1,085,194
37	August	2025		1,821	32,931		1,091,963
38	September	2025		1,825	33,004		1,098,732
39	October	2025		1,829	33,078		1,105,501
40	November	2025		1,833	33,152		1,112,269
41	December	2025		1,837	33,226		1,119,038
42	13-month Average		-	1,813	32,783	-	1,078,425

Notes:

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

Ln.	Text Description	(A) Allocator	(B) Allocator Output	(C)		(D)	(E)	(F)	(G)	(H)	(I)	(J)
				2024	2025	December 31	March	June	September	December	To Rate Base (f)	Total
				Balance	Balance	Balance	Balance	Balance	Balance			
FERC Account No. 190 (e)												
1.01	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0775	1,200,533	1,257,414	1,279,440	1,319,075	1,306,776	1,012,254			
1.02	Federal NOL - Protected	DA	1.0000	1,541,096	1,541,096	1,541,096	1,541,096	4,725,254	4,725,254			
1.03	Federal NOL - Non-protected	DA	1.0000	2,441,064	2,441,064	2,441,064	2,441,064	7,484,704	7,484,704			
1.04	ITC FAS 109	DA	1.0000	390,605	377,780	364,955	352,130	339,304	339,304			
1.05	NOL Deferred Tax Asset - LT NJ	GP	0.2735	89,112,562	89,112,562	89,112,562	89,112,562	134,852,909	36,877,494			
1.06	Accrued Liability: Severance Expense	WS	0.0775	-	557,883	44,648	26,901	12,127	940			
1.07	Capitalized Interest	DA	1.0000	8,102,522	8,375,249	8,647,976	8,920,703	9,193,430	9,193,430			
1.08	Contribution in Aid of Construction	DA	1.0000	12,646,040	13,740,707	14,835,374	15,930,041	17,024,708	17,024,708			
1.09	Cost of Removal	DA	1.0000	10,717,475	8,887,005	7,056,535	5,226,066	3,395,596	3,395,596			
1.10	FAS109 Related to Property	DA	1.0000	(2,533,380)	(2,851,299)	(3,169,218)	(3,487,137)	(3,805,057)	(3,805,057)			
2	Sum of Lines 1.01 through 1.1			123,618,517	123,439,460	122,154,432	121,382,499	174,529,751	75,337,627			
FERC Account No. 190 ADIT Adjustments												
3.01	FAS 109 - Non-property	DA	1.0000	(8,225,906)	(7,840,261)	(7,454,616)	(7,068,971)	(6,683,326)	(6,683,326)			
3.02	FAS109 Related to Property	DA	1.0000	(2,533,380)	(2,851,299)	(3,169,218)	(3,487,137)	(3,805,057)	(3,805,057)			
3.03	ITC FAS 109	DA	1.0000	390,605	377,780	364,955	352,130	339,304	339,304			
3.04	Contribution in Aid of Construction	DA	1.0000	12,646,040	13,740,707	14,835,374	15,930,041	17,024,708	17,024,708			
3.05	Normalization (d)							1,120,905	1,120,905			
4	Sum of Lines 3.01 through 3.05			2,277,359	3,426,927	4,576,494	5,726,062	7,996,534	7,996,534			
FERC Account No. 281												
5.01				-	-	-	-	-	-			
6	Sum of Lines 5.01 through 5.01			-	-	-	-	-	-			
FERC Account No. 281 ADIT Adjustments												
7.01				-	-	-	-	-	-			
8	Sum of Lines 7.01 through 7.01			-	-	-	-	-	-			
FERC Account No. 282 (e)												
9.01	263A Capitalized Overheads	DA	1.0000	96,721,382	102,661,569	108,601,756	114,541,943	120,482,130	120,482,130			
9.02	Accelerated Depreciation	DA	1.0000	313,599,527	315,814,873	318,030,219	320,245,565	322,460,912	322,460,912			
9.03	AFUDC	DA	1.0000	9,094,532	9,639,590	10,184,648	10,729,706	11,274,763	11,274,763			
9.04	AFUDC Equity (FAS109)	DA	1.0000	4,803,091	5,091,397	5,379,703	5,668,008	5,956,314	5,956,314			
9.05	Capitalized Tree Trimming	DA	1.0000	2,437,486	2,420,084	2,402,682	2,385,280	2,367,878	2,367,878			
9.06	Casualty Loss	DA	1.0000	(2,349,743)	(2,950,887)	(3,552,031)	(4,153,175)	(4,754,319)	(4,754,319)			
9.07	OPEBs	DA	1.0000	(282,286)	(475,767)	(669,248)	(862,728)	(1,056,209)	(1,056,209)			
9.08	Other	DA	1.0000	1,773,722	1,775,430	1,777,139	1,778,847	1,780,555	1,780,555			
9.09	Pension and Capitalized Benefits	DA	1.0000	14,461,007	14,625,916	14,790,825	14,955,734	15,120,643	15,120,643			
9.10	Tax Repairs	DA	1.0000	49,854,252	56,415,439	62,976,626	69,537,813	76,099,000	76,099,000			
9.11	Capitalization Adjustment	DA	1.0000	(12,260,972)	(10,754,886)	(9,248,800)	(7,742,714)	(6,236,628)	(6,236,628)			
9.12	FAS109 Related to Property	DA	1.0000	(111,553,342)	(112,185,032)	(112,816,723)	(113,448,413)	(114,080,104)	(114,080,104)			
10	Sum of Lines 9.01 through 9.12			366,298,656	382,077,726	397,856,796	413,635,866	429,414,936	429,414,936			
FERC Account No. 282 ADIT Adjustments												
11.01	FAS 109 - Non-property	DA	1.0000	(121)	(111)	(101)	(91)	(81)	(81)			
11.02	FAS109 Related to Property	DA	1.0000	(111,553,342)	(112,185,032)	(112,816,723)	(113,448,413)	(114,080,104)	(114,080,104)			
11.03	AFUDC Equity (FAS109)	DA	1.0000	4,803,091	5,091,397	5,379,703	5,668,008	5,956,314	5,956,314			
11.04	OPEBs/FAS 106	DA	1.0000	(282,286)	(475,767)	(669,248)	(862,728)	(1,056,209)	(1,056,209)			
11.05	Normalization (d)							20,921,378	20,921,378			
12	Sum of Lines 11.01 through 11.05			(107,032,658)	(107,569,513)	(108,106,368)	(108,643,224)	(88,258,702)	(88,258,702)			
FERC Account No. 283 (e)												
13.01	Deferred Charge-EIB	GP	0.2735	849,256	886,660	918,298	1,020,597	1,099,606	300,703			
13.02	FE Service Timing Allocation	WS	0.0775	66,219,069	65,034,561	64,220,380	62,217,421	62,256,931	4,823,896			
13.03	Post Retirement Benefits SFAS 106 Accrual	WS	0.0775	18,032,745	19,068,640	20,104,521	21,140,402	25,764,752	1,996,348			
13.04	Post Retirement Benefits SFAS 106 Payments	WS	0.0775	40,990,665	43,071,339	43,066,854	43,046,815	43,047,562	3,335,483			
13.05	State Income Tax Deductible	GP	0.2735	4,690,528	4,690,528	4,690,528	5,420,396	4,691,158	1,282,866			
13.06	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,878,076	1,990,808	2,103,539	2,216,271	2,329,003	2,329,003			
13.07	Property FAS109	DA	1.0000	(42,628,337)	(42,751,026)	(42,873,715)	(42,996,404)	(43,119,093)	(43,119,093)			
14	Sum of Lines 13.01 through 13.07			90,032,003	91,991,511	92,230,406	92,065,498	96,069,919	(29,050,794)			
FERC Account No. 283 ADIT Adjustments												
15.01	FAS 109 - Non-property	DA	1.0000	(2,613,442)	(2,395,655)	(2,177,868)	(1,960,081)	(1,742,294)	(1,742,294)			
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,878,076	1,990,808	2,103,539	2,216,271	2,329,003	2,329,003			
15.03	Property FAS109	DA	1.0000	(42,628,337)	(42,751,026)	(42,873,715)	(42,996,404)	(43,119,093)	(43,119,093)			
15.04	Normalization (d)							98,027	98,027			
15.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0775	18,032,745	19,068,640	20,104,521	21,140,402	25,764,752	1,996,348			
15.06	Post Retirement Benefits SFAS 106 Payments	WS	0.0775	40,990,665	43,071,339	43,066,854	43,046,815	43,047,562	3,335,483			
16	Sum of Lines 15.01 through 15.06			15,659,708	18,984,107	20,223,331	21,447,003	26,377,955	(37,102,527)			
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)										(458,384,278)	

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					
	2025 Quarterly Activity and Balances													
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	0	Q2 Activity	Ending Q2	0	Q3 Activity	Ending Q3	0	Q4 Activity	Ending Q4	0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1	0	Pro-rated Q2	0	Pro-rated Q3	0	Pro-rated Q4	0	0	0	0	0
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	0	Q2 Activity	Ending Q2	0	Q3 Activity	Ending Q3	0	Q4 Activity	Ending Q4	0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1	0	Pro-rated Q2	0	Pro-rated Q3	0	Pro-rated Q4	0	0	0	0	0
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	0	Q2 Activity	Ending Q2	0	Q3 Activity	Ending Q3	0	Q4 Activity	Ending Q4	0
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1	0	Pro-rated Q2	0	Pro-rated Q3	0	Pro-rated Q4	0	0	0	0	0

Line	Account	J	K	L	M	N	O	P
			Page 1, B+D+F+H	Page 1, row 2,4,6 Column A+B+D+F+H	J-L		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
2025 Quarterly Activity and Balances										
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	PTRR	68,837,011	452,078	69,289,089	452,078	69,741,167	452,078	70,193,244	452,078	70,645,322
2	ATRR	55,490,214	(1,895,754)	53,594,460	(1,981,448)	51,613,012	(1,941,692)	49,671,320	18,790,678	68,461,998
		Beginning 190 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
3	PTRR	68,837,011	341,845	229,135	115,187	1,239				
4	ATRR	55,490,214	(1,433,501)	(1,004,296)	(494,732)	51,481				
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	PTRR	459,429,479	8,437,904	467,867,382	8,437,904	476,305,286	8,437,904	484,743,190	8,437,904	493,181,093
6	ATRR	473,331,314	16,315,925	489,647,239	16,315,925	505,963,165	16,315,925	522,279,090	16,315,925	538,595,016
		Beginning 282 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
7	PTRR	459,429,479	6,380,442	4,276,746	2,149,932	23,118				
8	ATRR	473,331,314	12,337,522	8,269,716	4,157,208	44,701				
		Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
9	PTRR	9,780,525	39,536	9,820,061	39,536	9,859,596	39,536	9,899,132	39,536	9,938,668
10	ATRR	9,259,274	(299,338)	8,959,936	(272,221)	8,687,715	(145,415)	8,542,300	(392,540)	8,149,760
		Beginning 283 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
11	PTRR	9,780,525	29,895	20,039	10,073	108				
12	ATRR	9,259,274	(226,349)	(137,975)	(37,051)	(1,075)				

2025 PTRR								
Line	Account	A Estimated Ending Balance (Before Adjustments)	B Projected Activity	C Page 1, row 3,7,11 Column A+B+D+F+H Prorated Ending Balance	D A-C Prorated - Estimated End (Before Adjustments)	E Sum of end ADIT Adjustments	F Normalization	G Line 1= A-E-F Lines 2-3= -A+E+F Ending ADIT Balance Included in Formula Rate
1	PTRR Total Account 190	76,739,824	1,808,310	69,524,417	7,215,407	6,094,502	1,120,905	69,524,417
2	PTRR Total Account 282	394,947,256	33,751,615	472,259,716	(77,312,460)	(98,233,838)	20,921,378	(472,259,716)
3	PTRR Total Account 283	(23,842,273)	158,142	9,840,641	(33,682,914)	(33,780,940)	98,027	(9,840,641)
4	PTRR Total ADIT Subject to Normalization	(294,365,159)	(32,101,446)	(412,575,940)	118,210,781	(125,920,276)	22,140,309	(412,575,940)

2025 ATRR										
Line	Account	H Actual Ending Balance (Before Adjustments)	I Actual Activity	J Page 1, row 4,8,12 column A+B+D+F+H Prorated Ending Balance	K H-J Prorated - Actual End (Before Adjustments)	L D-K Prorated Activity Not Projected	M Sum of end ADIT Adjustments	N ADIT Adjustments not projected	O Normalization	P Line 5= H-M-O Lines 6-7= -H+M+O Ending ADIT Balance Included in Formula Rate
5	ATRR Total Account 190	75,337,627	12,971,784	52,609,165	22,728,462	(15,513,055)	6,875,630	(781,128)	1,120,905	67,341,093
6	ATRR Total Account 282	429,414,936	65,263,702	498,140,461	(68,725,525)	(8,586,936)	(109,180,079)	10,946,242	20,921,378	(517,673,638)
7	ATRR Total Account 283	(29,050,794)	(1,109,514)	8,856,823	(37,907,617)	4,224,703	(37,200,553)	3,419,613	98,027	(8,051,733)
8	ATRR Total ADIT Subject to Normalization	(325,026,515)	(51,182,404)	(454,388,119)	129,361,604	(19,875,287)	(139,505,003)	13,584,727	22,140,309	(458,384,278)

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

1 **Calculation of PBOP Expenses**

2 **JCP&L**

	<u>Amount</u>	<u>Source</u>
3 Total FirstEnergy PBOP expenses	-\$155,537,000	FirstEnergy 2018 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,363,633,077	FirstEnergy 2018 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0658	
6 labor (labor not capitalized) current year, transmission only	9,519,315	JCP&L Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$626,411	
8 PBOP expense in Account 926 for current year, total company	(27,334,858)	JCP&L Account 926: Company Records
9 W&S Labor Allocator	7.748%	
10 Allocated Transmission PBOP (line 8 * line 9)	(2,118,005)	
11 PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	1,491,594	

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	3,007,039		0.0775		232,996
1.02	Federal Unemployment	263.i WS	55,807		0.0775		4,324
1.03	Family Leave	263.i WS	672,485		0.0775		52,107
1.04	Federal Excise Tax	263.i WS	28,963		0.0775		2,244
1.05	Heavy Highway Vehicle Use	263.i GP	4,841		0.2735		1,324
1.06	Sales And Use Tax	263.i GP	(187,058)		0.2735		(51,154)
1.07	Local Real Estate	263.i GP	7,132,526		0.2735		1,950,493
2	Sum of Lines 1.01 through 1.07		10,714,603				2,192,335
3	FF1, Page 115.14g		10,714,603				

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 12/31/2025

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary Capital	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	112.3.c	112.12.c	112.15.c	233.XX.f	(1) - (2) - (3) - (4) - (5)	112.18-21.c
1	December 2024	4,963,846,667			(4,516,433)	1,810,936,125	3,157,426,976	2,350,000,000
2	January 2025	4,990,752,345			(4,477,582)	1,810,936,125	3,184,293,803	2,350,000,000
3	February 2025	5,009,178,141			(4,460,573)	1,810,936,125	3,202,702,590	2,350,000,000
4	March 2025	4,984,379,479			(4,432,643)	1,810,936,125	3,177,875,998	2,350,000,000
5	April 2025	4,994,815,944			(4,404,713)	1,810,936,125	3,188,284,533	2,350,000,000
6	May 2025	5,011,558,278			(4,376,783)	1,810,936,125	3,204,998,937	2,350,000,000
7	June 2025	5,052,683,831			(4,348,853)	1,810,936,125	3,246,096,560	2,350,000,000
8	July 2025	5,109,578,442			(4,320,923)	1,810,936,125	3,302,963,241	2,350,000,000
9	August 2025	5,155,224,588			(4,292,993)	1,810,936,125	3,348,581,457	2,350,000,000
10	September 2025	5,083,021,610			(4,265,063)	1,810,936,125	3,276,350,549	3,700,000,000
11	October 2025	5,094,633,215			(4,237,133)	1,810,936,125	3,287,934,224	3,050,000,000
12	November 2025	5,107,826,605			(4,209,203)	1,810,936,125	3,301,099,684	3,050,000,000
13	December 2025	5,159,585,946			(4,181,280)	1,810,936,125	3,352,831,101	3,050,000,000
14	13-month Average	5,055,160,392	-	-	(4,348,014)	1,810,936,125	3,248,572,281	2,615,384,615

Notes:

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

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

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

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

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

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

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

3. Depreciation Rates (1)(2)

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

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

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

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
12/31/2025	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)
Long Term Debt 12/31/2025										
First Mortgage Bonds:										
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,768,711	12	\$ 198,768,711	7.57%	6.54%	0.49%
(2) 6.15% Series	5/21/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,471,664	12	\$ 298,471,664	11.36%	6.25%	0.71%
(3) 4.30% Series	2/8/2019	10/16/2025	\$ 400,000,000	\$ 402,853,753	\$ 399,910,674	10	\$ 316,641,761	12.00%	4.18%	0.50%
(4) 4.30% Series	8/18/2015	10/16/2025	\$ 250,000,000	\$ 247,086,512	\$ 250,059,651	10	\$ 197,992,436	7.54%	4.44%	0.33%
(5) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 496,619,961	12	\$ 496,619,961	18.91%	2.88%	0.54%
(6) 5.10% Series	12/5/2024	1/15/2035	\$ 700,000,000	\$ 691,906,657	\$ 689,795,843	12	\$ 689,795,843	26.26%	5.25%	1.38%
(7) 4.15% Series	9/4/2025	1/15/2029	\$ 350,000,000	\$ 347,549,326	\$ 347,794,623	4	\$ 112,434,481	4.28%	4.37%	0.19%
(8) 4.40% Series	9/5/2025	1/15/2031	\$ 500,000,000	\$ 494,614,037	\$ 494,935,674	4	\$ 158,650,678	6.04%	4.63%	0.28%
(9) 5.15% Series	9/6/2025	1/15/2036	\$ 500,000,000	\$ 494,309,037	\$ 494,483,542	4	\$ 157,150,934	5.98%	5.29%	0.32%
			\$ 3,700,000,000		\$ 3,670,830,742		\$ 2,626,526,467	100.000%		4.75% **

t = time
 The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
 The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
 * z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
 Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
 ** This Total Weighted Average Debt Cost will be shown on page 4, line 16, column 5 of formula rate Attachment H-4A.

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

YEAR ENDED	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(iii)	(kk)
12/31/2025	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired 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	5/21/2007	6/1/2037	\$ 300,000,000	\$ (3,663,000)	\$ 327,221		\$ 295,979,779	98.6599	6.15%	\$ 18,450,000	6.25%
(3) 4.30% Series	2/8/2019	10/16/2025	\$ 400,000,000	\$ 5,884,000	\$ 3,020,247		\$ 402,853,753	100.7159	4.30%	\$ 17,200,000	4.18%
(4) 4.30% Series	8/18/2015	10/16/2025	\$ 250,000,000	\$ (800,000)	\$ 2,113,488		\$ 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)	\$ 4,509,046		\$ 494,120,954	98.8242	2.75%	\$ 13,750,000	2.88%
(6) 5.10% Series	12/5/2024	1/15/2035	\$ 700,000,000	\$ (2,464,000)	\$ 5,629,343		\$ 691,906,657	98.9438	5.10%	\$ 35,700,000	5.25%
(7) 4.15% Series	9/4/2025	1/15/2029	\$ 350,000,000	\$ (301,000)	\$ 2,149,674		\$ 347,549,326	99.2998	4.15%	\$ 14,525,000	4.37%
(8) 4.40% Series	9/5/2025	1/15/2031	\$ 500,000,000	\$ (1,065,000)	\$ 4,320,963		\$ 494,614,037	98.9228	4.40%	\$ 22,000,000	4.63%
(9) 5.15% Series	9/6/2025	1/15/2036	\$ 500,000,000	\$ (1,120,000)	\$ 4,670,963		\$ 494,309,037	98.8618	5.15%	\$ 25,750,000	5.29%
	TOTALS		\$ 3,700,000,000	\$ (6,145,000)	\$ 28,967,818		\$ 3,654,667,162			\$ 170,925,000	

* 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)	\$ 2,404,451,924
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,893,497,913
O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	\$ 60,392,356
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.511689%
GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	\$ 1,144,823
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.047613%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 2,192,335
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.091178%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	2.650480%
INCOME TAXES			
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 34,813,134
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.838562%
RETURN			
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 113,079,934
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.972013%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	7.810575%

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)				
(5) Line No.	(6)	(7) Reference	(8) Transmission	(9) Allocator
INCOME TAXES				
10b	Total Income Taxes	Attachment 2, line 33	\$ 34,813,134	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.838562%	1.838562%
RETURN				
12b	Return on Rate Base	Attachment 2, line 22	\$ 113,079,934	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	5.972013%	5.972013%
14b	Annual Allocation Factor for Return	Sum of line 11b and 13b		7.810575%
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 Expenses	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. 8 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)	
2a	Upgrade the Portland - Graysstone 230kV circuit	b0174	\$ 12,588,193	2.650480%	\$333,648	\$ 8,278,869	7.810575%	\$646,612	\$ 269,228	\$1,249,485	\$ -	\$1,249,485		\$1,249,485
2b	Reconductor the 8 mile Gilbert - Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	2.650480%	\$158,591	\$ 4,260,229	7.810575%	\$332,748	\$ 128,047	\$619,387	\$ -	\$619,387		\$619,387
2c	Add a 2nd Ramon River 230/115 kV transformer	b0726	\$ 7,336,240	2.650480%	\$194,446	\$ 5,652,112	7.810575%	\$441,462	\$ 167,269	\$803,174	\$ -	\$803,174		\$803,174
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b0115	\$ 173,453,452	2.650480%	\$4,597,349	\$ 145,629,322	7.810575%	\$11,374,457	\$ 4,417,101	\$19,388,936	\$ -	\$19,388,936		\$19,388,936
2e	Larrabee substation - Reconfigure substation.	b3737_1	\$ 7,815,939	2.650480%	\$207,160	\$ 7,720,914	7.810575%	\$603,048	\$ 178,309	\$988,517	\$ -	\$988,517		\$988,517
3	Transmission Enhancement Credit taken to Attachment H-4A Page 1, Line 3, Col. 3											\$23,049,499		
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 RDE 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

Attachment H-4A, Attachment 11a
page 1 of 2
For the 12 months ended 12/31/2025

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-24 (Note B)	Jan-25 (Note B)	Feb-25 (Note B)	Mar-25 (Note B)	Apr-25 (Note B)	May-25 (Note B)	Jun-25 (Note B)	Jul-25 (Note B)	Aug-25 (Note B)	Sep-25 (Note B)	Oct-25 (Note B)	Nov-25 (Note B)	Dec-25 (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	\$ 173,453,452	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,474	\$ 173,453,663	\$ 173,453,852	\$ 173,453,852	\$ 173,453,852	\$ 173,453,852
2e	Larrabee substation – Reconfigure substation.	b3737.1	\$ 7,815,939	\$ 7,462,252	\$ 7,617,458	\$ 7,609,819	\$ 7,564,320	\$ 7,570,130	\$ 7,592,931	\$ 7,968,968	\$ 7,973,253	\$ 8,039,138	\$ 8,059,725	\$ 8,033,203	\$ 8,057,822	\$ 8,058,194

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 12/31/2025

Accumulated Depreciation (Note C)	Dec-24 (Note B)	Jan-25 (Note B)	Feb-25 (Note B)	Mar-25 (Note B)	Apr-25 (Note B)	May-25 (Note B)	Jun-25 (Note B)	Jul-25 (Note B)	Aug-25 (Note B)	Sep-25 (Note B)	Oct-25 (Note B)	Nov-25 (Note B)	Dec-25 (Note B)	Project Net Plant (Note C & D)
\$ 4,309,524	\$ 4,174,911	\$ 4,197,347	\$ 4,219,782	\$ 4,242,218	\$ 4,264,653	\$ 4,287,089	\$ 4,309,524	\$ 4,331,960	\$ 4,354,395	\$ 4,376,831	\$ 4,399,266	\$ 4,421,702	\$ 4,444,137	\$8,278,669
\$ 1,723,272	\$ 1,659,248	\$ 1,669,919	\$ 1,680,589	\$ 1,691,260	\$ 1,701,931	\$ 1,712,601	\$ 1,723,272	\$ 1,733,942	\$ 1,744,613	\$ 1,755,283	\$ 1,765,954	\$ 1,776,625	\$ 1,787,295	\$4,260,229
\$ 1,684,128	\$ 1,600,495	\$ 1,614,434	\$ 1,628,372	\$ 1,642,311	\$ 1,656,250	\$ 1,670,189	\$ 1,684,128	\$ 1,698,067	\$ 1,712,006	\$ 1,725,944	\$ 1,739,883	\$ 1,753,822	\$ 1,767,761	\$5,652,112
\$ 27,824,130	\$ 26,115,581	\$ 26,400,339	\$ 26,685,097	\$ 26,969,855	\$ 27,254,613	\$ 27,539,371	\$ 27,824,129	\$ 28,108,887	\$ 28,393,646	\$ 28,678,405	\$ 28,963,164	\$ 29,247,923	\$ 29,532,682	\$145,629,322
\$ 95,025	\$ 7,089	\$ 21,415	\$ 35,881	\$ 50,296	\$ 64,674	\$ 79,079	\$ 93,863	\$ 109,008	\$ 124,220	\$ 139,513	\$ 154,802	\$ 170,088	\$ 185,398	\$7,720,914

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	ATR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 *	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		23,287,722							
2a	b0174			1,321,976	0.06	1,325,217	1,249,485	75,732	11,350	87,082
2b	b0268			654,060	0.03	655,664	619,387	36,277	5,437	41,714
2c	b0726			845,972	0.04	848,046	803,174	44,872	6,725	51,597
2d	b2015			20,408,762	0.88	20,458,795	19,388,936	1,069,859	160,343	1,230,202
2e	b3737.1			-	-	-	988,517	(988,517)	(148,152)	(1,136,669)
3	Subtotal			23,230,771			23,049,499	238,222		273,925
4	Total Interest (Sourced from Attachment 13a, line 49)									35,703

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-25	0.0804	0.0068	0.0833	0.0006	-
2	Feb-25	0.0804	0.0062	0.1667	0.0010	-
3	Mar-25	0.0804	0.0068	0.2500	0.0017	0.0033
4	Apr-25	0.0755	0.0062	0.3366	0.0021	-
5	May-25	0.0755	0.0064	0.4200	0.0027	-
6	Jun-25	0.0755	0.0062	0.5033	0.0031	0.0079
7	Jul-25	0.0750	0.0064	0.5945	0.0038	-
8	Aug-25	0.0750	0.0064	0.6779	0.0043	-
9	Sep-25	0.0750	0.0062	0.7612	0.0047	0.0128
10	Oct-25	0.0750	0.0064	0.8573	0.0055	-
11	Nov-25	0.0750	0.0062	0.9407	0.0058	-
12	Dec-25	0.0750	0.0064	1.0240	0.0065	0.0178
13	Year 1 True-Up Adjustment + Interest EB			1.0418		
14	Jan-26	0.0720	0.0061	1.0418	0.0064	-
15	Feb-26	0.0720	0.0055	1.0418	0.0058	-
16	Mar-26	0.0720	0.0061	1.0418	0.0064	0.0185
17	Apr-26	0.0678	0.0056	1.0603	0.0059	-
18	May-26	0.0678	0.0058	1.0603	0.0061	-
19	Jun-26	0.0678	0.0056	1.0603	0.0059	0.0179
20	Jul-26	0.0678	0.0058	1.0782	0.0062	-
21	Aug-26	0.0678	0.0058	1.0782	0.0062	-
22	Sep-26	0.0678	0.0056	1.0782	0.0060	0.0184
23	Oct-26	0.0678	0.0058	1.0966	0.0063	-
24	Nov-26	0.0678	0.0056	1.0966	0.0061	-
25	Dec-26	0.0678	0.0058	1.0966	0.0063	0.0187
26	Year 2 True-Up Adjustment + Interest EB			1.1154		
27	Principle Amortization			0.0929		
28	Interest Amortization			+ 0.0029	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0958		
30	Jan-27	0.0678	0.0058	1.0196	0.0059	-
31	Feb-27	0.0678	0.0052	0.9237	0.0048	-
32	Mar-27	0.0678	0.0058	0.8279	0.0048	0.0154
33	Apr-27	0.0678	0.0056	0.7475	0.0042	-
34	May-27	0.0678	0.0058	0.6517	0.0038	-
35	Jun-27	0.0678	0.0056	0.5559	0.0031	0.0110
36	Jul-27	0.0678	0.0058	0.4711	0.0027	-
37	Aug-27	0.0678	0.0058	0.3753	0.0022	-
38	Sep-27	0.0678	0.0056	0.2794	0.0016	0.0064
39	Oct-27	0.0678	0.0058	0.1900	0.0011	-
40	Nov-27	0.0678	0.0056	0.0942	0.0005	-
41	Dec-27	0.0678	0.0058	(0.0016)	(0.0000)	0.0016
42	Year 3 True-Up Adjustment + Interest EB			(0.0000)		
43	Total Amount Refunded/Surcharged			1.1499		
44	True-Up Before Interest			- 1.0000		
45	Interest Refunded/Surcharged			0.1499		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			246,118,575		
47	2025 Rate Year ATRR (c):			- 237,691,319		
48	Base Refund or (Surcharge):			8,427,255		
49	Interest (Line 45 × Line 48):			+ 1,263,021		
50	Total Refund or (Surcharge):			<u>9,690,276</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.

(A)	(B)	(C)	(D)	(E)	(F)	
Line	Month	Annual Rate	Monthly	True-Up Adj.	Interest	Compounding
1	Jan-25	0.0804	0.0068	0.0833	0.0006	-
2	Feb-25	0.0804	0.0062	0.1667	0.0010	-
3	Mar-25	0.0804	0.0068	0.2500	0.0017	0.0033
4	Apr-25	0.0755	0.0062	0.3366	0.0021	-
5	May-25	0.0755	0.0064	0.4200	0.0027	-
6	Jun-25	0.0755	0.0062	0.5033	0.0031	0.0079
7	Jul-25	0.0750	0.0064	0.5945	0.0038	-
8	Aug-25	0.0750	0.0064	0.6779	0.0043	-
9	Sep-25	0.0750	0.0062	0.7612	0.0047	0.0128
10	Oct-25	0.0750	0.0064	0.8573	0.0055	-
11	Nov-25	0.0750	0.0062	0.9407	0.0058	-
12	Dec-25	0.0750	0.0064	1.0240	0.0065	0.0178
13	Year 1 True-Up Adjustment + Interest EB			1.0418		
14	Jan-26	0.0720	0.0061	1.0418	0.0064	-
15	Feb-26	0.0720	0.0055	1.0418	0.0058	-
16	Mar-26	0.0720	0.0061	1.0418	0.0064	0.0185
17	Apr-26	0.0678	0.0056	1.0603	0.0059	-
18	May-26	0.0678	0.0058	1.0603	0.0061	-
19	Jun-26	0.0678	0.0056	1.0603	0.0059	0.0179
20	Jul-26	0.0678	0.0058	1.0782	0.0062	-
21	Aug-26	0.0678	0.0058	1.0782	0.0062	-
22	Sep-26	0.0678	0.0056	1.0782	0.0060	0.0184
23	Oct-26	0.0678	0.0058	1.0966	0.0063	-
24	Nov-26	0.0678	0.0056	1.0966	0.0061	-
25	Dec-26	0.0678	0.0058	1.0966	0.0063	0.0187
26	Year 2 True-Up Adjustment + Interest EB			1.1154		
27	Principle Amortization			0.0929		
28	Interest Amortization +			0.0029	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0958		
30	Jan-27	0.0678	0.0058	1.0196	0.0059	-
31	Feb-27	0.0678	0.0052	0.9237	0.0048	-
32	Mar-27	0.0678	0.0058	0.8279	0.0048	0.0154
33	Apr-27	0.0678	0.0056	0.7475	0.0042	-
34	May-27	0.0678	0.0058	0.6517	0.0038	-
35	Jun-27	0.0678	0.0056	0.5559	0.0031	0.0110
36	Jul-27	0.0678	0.0058	0.4711	0.0027	-
37	Aug-27	0.0678	0.0058	0.3753	0.0022	-
38	Sep-27	0.0678	0.0056	0.2794	0.0016	0.0064
39	Oct-27	0.0678	0.0058	0.1900	0.0011	-
40	Nov-27	0.0678	0.0056	0.0942	0.0005	-
41	Dec-27	0.0678	0.0058	(0.0016)	(0.0000)	0.0016
42	Year 3 True-Up Adjustment + Interest EB			(0.0000)		
43	Total Amount Refunded/Surcharged			1.1499		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1499		
46	Attachment 13b - PJM Billings, Line 26, Col. E:			23,287,722		
47	2025 Rate Year ATRR (c): -			23,049,499		
48	Base Refund or (Surcharge):			238,222		
49	Interest (Line 45 × Line 48): +			35,703		
50	Total Refund or (Surcharge):			273,925		

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)	(B)	(C)	(D)	(E)
	Month	PJM Bill NITS Charge Code	True-up (a)	Other (b)	Total
1	January	20,924,835			20,924,835
2	February	18,899,850			18,899,850
3	March	20,924,835			20,924,835
4	April	20,249,841			20,249,841
5	May	20,924,834			20,924,834
6	June	20,249,839			20,249,839
7	July	20,924,834			20,924,834
8	August	20,924,835			20,924,835
9	September	20,249,840			20,249,840
10	October	20,924,835			20,924,835
11	November	20,249,839			20,249,839
12	December	20,924,836			20,924,836
13	Total	246,373,054	803,423	(548,943)	246,118,575

	Month	PJM Bill	True-up (a)	Other (b)	Total
		TEC Charge Code			
14	January	2,010,634			2,010,634
15	February	2,010,634			2,010,634
16	March	2,010,634			2,010,634
17	April	2,010,634			2,010,634
18	May	2,010,634			2,010,634
19	June	2,010,634			2,010,634
20	July	2,010,634			2,010,634
21	August	2,010,634			2,010,634
22	September	2,010,634			2,010,634
23	October	2,010,634			2,010,634
24	November	2,010,634			2,010,634
25	December	2,010,634			2,010,634
26	Total	24,127,602	896,832	(56,951)	23,287,722

Notes

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

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

Ln.	(A) Text Description	(B) Allocator (b) (d) (f)	(C) Exp. Acct. (e)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
				2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	Average
				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			
1	FERC Account No. 165																		
1.01	Prepaid Income Taxes	EXCL		24,288,744	33,989,350	26,536,977	25,968,528	25,247,894	24,644,243	90,527,435	87,082,065	71,145,967	53,081,152	39,461,868	25,045,410	24,359,245	42,413,760	-	-
1.02	Other Short-term items 12-months or less	EXCL		4,416,339	4,674,087	5,477,974	4,638,292	3,471,487	2,335,833	1,287,952	5,215,456	4,637,905	3,945,797	5,693,959	4,964,962	4,104,166	4,220,324	-	-
2	Sum of Lines 1.01 through 1.02			28,705,083	38,663,437	32,014,952	30,606,820	28,719,381	26,980,075	91,815,387	92,297,521	75,783,872	57,026,948	45,155,827	30,010,372	28,463,410	46,634,084	-	-
3	FERC Form No. 1 p.111.57.d & c			28,705,083												28,463,410			
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...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)
			2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	JCP&I Average (a)	Allocator	Allocator Output
1	FERC Account No. 228.1 (d)																			
2.01	General Liability	925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WS	0.0775	-
2.02	Workers Compensation	925	4,270,840	4,270,840	4,270,840	4,473,189	4,473,189	4,473,189	4,473,189	4,551,548	4,551,548	4,551,548	4,692,549	4,692,549	4,692,549	4,648,795	4,508,706	WS	0.0775	349,351
3	Sum of Lines 2.01 through 2.02		4,270,840	4,270,840	4,270,840	4,473,189	4,473,189	4,473,189	4,473,189	4,551,548	4,551,548	4,551,548	4,692,549	4,692,549	4,692,549	4,648,795	4,508,706			349,351
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	10,568,089	7,016,400	7,991,004	3,420,000	3,800,000	4,750,000	5,700,000	6,650,000	7,600,000	8,550,000	9,500,000	10,450,000	12,074,273	7,543,828	WS	0.0775	584,524	
11	Sum of Lines 10.01 through 10.02		10,568,089	7,016,400	7,991,004	3,420,000	3,800,000	4,750,000	5,700,000	6,650,000	7,600,000	8,550,000	9,500,000	10,450,000	12,074,273	7,543,828			584,524	
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)																12,052,534			933,875

Notes
(a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
(b) JCP&I may add or remove sublines without a FPA Section 205 filing.
(c) JCP&I to include as a credit to rate base on Attachment H-4A, page 2, line 20.
(d) JCP&I 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	New Jersey			Combined Tax Rate
1	State				
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) =	28.44% = (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	113,079,934	Attachment H-4A, Page 3, Line 15, Col. 5		
14	Composite Tax Factor	×	28.44%		
15	Preliminary Income Taxes Allowable	<u>32,158,891</u>			
16	AFUDC Equity (b)	139,897			
17	Amortization of ITC Tax Credit (a)	(35,878)	=	(131,199) × GP	
18	Amortization of (Excess)/Deficient Deferred Income Tax	+ 1,804,117	=	Attachment 15a, Line 21, Col. (M)	
19	Income Tax Adjustments	1,908,136			
20	Gross-up on Income Tax Adjustments	+ 746,108	=	Line 19 × TGUF	
21	Grossed-Up Income Tax Adjustments	<u>2,654,244</u>			
22	Income Taxes Allowable	<u>34,813,134</u> = Line 15 + Line 21			

Notes

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

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
	CATEGORY 1			CATEGORY 3			CATEGORY 5						CATEGORY 4	
Line	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (e)	Current Period Other Activity	Net Transmission EDIT/DDIT Balance (B + C)	Protected / Non-protected	Property / Non-Property	Amortization Start Date	Amort. Period	ARAM/Years Remaining	Unamortized Balance at Year End (D - K)	Amortization for non-ARAM	ARAM Amortization	Net Transmission EDIT/DDIT Amortization	Amortization Account
1	EDIT/DDIT Non-Property													
2	FERC Account No. 190 EDIT/DDIT													
2.01	Accrued Taxes: FICA on Vacation Accrual	2,604		2,604	Non-protected	Non-Property	1/1/2018	10	2	1,736	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	4,616		4,616	Non-protected	Non-Property	1/1/2018	10	2	3,077	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	15,245		15,245	Non-protected	Non-Property	1/1/2018	10	2	10,163	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(571)		(571)	Non-protected	Non-Property	1/1/2018	10	2	(381)	(190)		(190)	410.1
2.05	Company Debt - Issuance Discount	4,931		4,931	Non-protected	Non-Property	1/1/2018	10	2	3,287	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	49,755		49,755	Non-protected	Non-Property	1/1/2018	10	2	33,170	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(6,647)		(6,647)	Non-protected	Non-Property	1/1/2018	10	2	(4,431)	(2,216)		(2,216)	410.1
2.08	FAS 158 Pension OCI Offset	537		537	Non-protected	Non-Property	1/1/2018	10	2	358	179		179	410.1
2.09	Federal Long Term - Protected	4,029,946		4,029,946	Protected	Non-Property	1/1/2018	35	27	3,886,020	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	2,104,738		2,104,738	Non-protected	Non-Property	1/1/2018	10	2	1,403,158	701,579		701,579	410.1
2.11	GR&P Tax Audit	11,024		11,024	Non-protected	Non-Property	1/1/2018	10	2	7,349	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(32,034)		(32,034)	Non-protected	Non-Property	1/1/2018	10	2	(21,356)	(10,678)		(10,678)	410.1
2.13	Other Non-Property Impairment	-		-	Non-protected	Non-Property	1/1/2018	10	2	-	-		-	410.1
2.14	Pension/OPEB - Other Def Cr. or Dr.	682,763		682,763	Non-protected	Non-Property	1/1/2018	10	2	455,175	227,588		227,588	410.1
2.15	Pensions Expense	812,764		812,764	Non-protected	Non-Property	1/1/2018	10	2	541,843	270,921		270,921	410.1
2.16	PJM Receivable	(414,529)		(414,529)	Non-protected	Non-Property	1/1/2018	10	2	(276,352)	(138,176)		(138,176)	410.1
2.17	Post Retirement Benefits SFAS 106 Accrual	932,167		932,167	Non-protected	Non-Property	1/1/2018	10	2	621,444	310,722		310,722	410.1
2.18	Unamortized Gain on Reacquired Debt	482		482	Non-protected	Non-Property	1/1/2018	10	2	321	161		161	410.1
2.19	Vacation Pay Accrual	28,116		28,116	Non-protected	Non-Property	1/1/2018	10	2	18,744	9,372		9,372	410.1
3	Total FERC Account No. 190 EDIT/DDIT (Sum of 2.01-2.19) sublines	8,225,906	-	8,225,906						6,683,326	1,542,580		1,542,580	
4	FERC Account No. 282 EDIT/DDIT													
4.01	Sale of Property - Book Gain or (Loss)	28,209		28,209	Non-protected	Non-Property	1/1/2018	10	2	18,806	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(28,331)		(28,331)	Non-protected	Non-Property	1/1/2018	10	2	(18,887)	(9,444)		(9,444)	411.1
5	Total FERC Account No. 282 EDIT/DDIT (Sum of 4.01-4.02) sublines	(121)	-	(121)						(81)	(40)		(40)	
6	FERC Account No. 283 EDIT/DDIT													
6.01	Accrued Taxes: Tax Audit Reserves	1,871		1,871	Non-protected	Non-Property	1/1/2018	10	2	1,248	624		624	410.1
6.02	Deferred Charge-EIB	(4,703)		(4,703)	Non-protected	Non-Property	1/1/2018	10	2	(3,135)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(214)		(214)	Non-protected	Non-Property	1/1/2018	10	2	(142)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(142,323)		(142,323)	Non-protected	Non-Property	1/1/2018	10	2	(94,882)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(327,187)		(327,187)	Non-protected	Non-Property	1/1/2018	10	2	(218,125)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(211,104)		(211,104)	Non-protected	Non-Property	1/1/2018	10	2	(140,736)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(1,859,550)		(1,859,550)	Non-protected	Non-Property	1/1/2018	10	2	(1,239,700)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Reacquired Debt	(61,466)		(61,466)	Non-protected	Non-Property	1/1/2018	10	2	(40,977)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(8,766)		(8,766)	Non-protected	Non-Property	1/1/2018	10	2	(5,844)	(2,922)		(2,922)	411.1
7	Total FERC Account No. 283 EDIT/DDIT (Sum of 6.01-6.09) sublines	(2,613,442)	-	(2,613,442)						(1,742,294)	(871,147)		(871,147)	
8	Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)	5,612,343	-	5,612,343						4,940,951	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	(3,828,090)	217,752	(3,610,338)	Protected	Property		ARAM	ARAM	(1,661,215)	-	1,949,123	1,949,123	410.1/411.1
13	Total FERC Account No. 190 EDIT/DDIT	(3,828,090)	217,752	(3,610,338)						(1,661,215)	-	1,949,123	1,949,123	
14	FERC Account No. 282 EDIT/DDIT													
14.01	Property Book-Tax Timing Differences	112,334,690	14,356	112,349,047	Protected	Property		ARAM	ARAM	111,532,649	-	(816,398)	(816,398)	410.1/411.1
15	Total FERC Account No. 282 EDIT/DDIT	112,334,690	14,356	112,349,047						111,532,649	-	(816,398)	(816,398)	
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)	108,506,601	232,109	-						109,871,434	-	-	1,132,725	
19	Property Gross-up (Line 18 × TGUF)												442,911	
20	CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)												1,575,636	
21	Total EDIT/DDIT before Gross-up (Line 8 + Line 18)												1,804,117	
22	Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)												2,509,552	

Notes:

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

Notes:

- (d) Per settlement of Docket No. ER20-227, the amortization schedule of the DDIT/EDIT balances related to Tax Cuts and Job Act of 2017 by classification is:
- | | |
|--|------|
| Protected Property & Non-Protected Property: | ARAM |
| Non-Protected, Non-Property: | 10 |
| Protected, Non-Property: | 35 |

Abandoned Plant

[1]	[2]	[3] Months Remaining In	[4]	[5]	[6]	[7]
	Source	Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance
1	Monthly Balance					
2	December 2024	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 2025	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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	
						2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	Average (a) ×
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	74,289		1.0000		74,289
2	Sum of Lines 1.01 through 1.01		74,289				74,289
3	FERC Account No. 454 (d)						
3.01	Pole Attachment	DA	78,169		1.0000		78,169
3.02	Joint Use	DA	190,047		1.0000		190,047
3.03	Affiliated Rents	WS	949,101		0.0775		73,540
4	Sum of Lines 3.01 through 3.03		1,217,317				341,756
5	FERC Account No. 456 (e)						
5.01	Firm Point to Point Revenues	DA	4,238,073		1.0000		4,238,073
5.02	Oyster Creek Interconnection	DA	12,492		1.0000		12,492
6	Sum of Lines 5.01 through 5.02		4,250,565				4,250,565
7	Other						
7.01							
8	Sum of Lines 7.01 through 7.01		-		-		-
9	Sum of Lines 2, 4, 6, and 8						4,666,611

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.

(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)	
							2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	Average (a)	Allocator
Line Item	Amount	FERC Docket No.	Amort. Start Date	Amort. End Date	Months	Monthly Amort. Expense	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							
1	FERC Account No. 182.3 (c)																									
1.01						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.02						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.XX						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Sum of Lines 1.01 through 1.XX																									
3						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	FERC Account No. 254 (Enter negatives) (c)																									
4.01						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.02						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.XX						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Sum of Lines 4.01 through 4.XX																									
6						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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:
 (b) 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.

Line	(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	TE Allocator	Total Transmission	Transmission Exclusions (a)	To Revenue Req.			
1	560	Operation Supervision and Engineering	Page 321.83.b	579,701	0.95723	554,909	-	554,909			
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,144,652	0.95723	1,095,699	-	1,095,699			
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	1,474,028	0.95723	1,410,989	-	1,410,989			
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.95723	-	-	-			
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b		0.95723	-	-	-			
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	581,145	0.95723	556,291	-	556,291			
7	561.6	Transmission Service Studies	Page 321.90.b	79,128	0.95723	75,744	-	75,744			
8	561.7	Generation Interconnection Studies	Page 321.91.b	(46,450)	0.95723	(44,463)	-	(44,463)			
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b		0.95723	-	-	-			
10	562	Station Expenses	Page 321.93.b	739,248	0.95723	707,633	-	707,633			
11	563	Overhead Lines Expense	Page 321.94.b	3,118,347	0.95723	2,984,986	-	2,984,986			
12	564	Underground Lines Expense	Page 321.95.b	833	0.95723	797	-	797			
13	565	Transmission of Electricity by Others	Page 321.96.b	512,864	0.95723	490,931	490,931	-			
14	566	Miscellaneous Transmission Expense	Page 321.97.b	4,321,200	0.95723	4,136,397	322	4,136,075			
15	567	Rents	Page 321.98.b	15,795,604	0.95723	15,120,079	-	15,120,079			
16	568	Maintenance Supervision and Engineering	Page 321.101.b	2,965,433	0.95723	2,838,611	-	2,838,611			
17	569	Maintenance of Structures	Page 321.102.b		0.95723	-	-	-			
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	77,550	0.95723	74,233	-	74,233			
19	569.2	Maintenance of Computer Software	Page 321.104.b	913,528	0.95723	874,459	-	874,459			
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	2,286,361	0.95723	2,188,581	-	2,188,581			
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.95723	-	-	-			
22	570	Maintenance of Station Equipment	Page 321.107.b	5,000,452	0.95723	4,786,599	-	4,786,599			
23	571	Maintenance of Overhead Lines	Page 321.108.b	21,284,207	0.95723	20,373,952	-	20,373,952			
24	572	Maintenance of Underground Lines	Page 321.109.b	(63,706)	0.95723	(60,982)	-	(60,982)			
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	467,681	0.95723	447,680	-	447,680			
26		Sum of Lines 1 through 25		61,231,806		58,613,126	491,253	58,121,873			

Line	(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	Production Exclusion (b)	Total Excluding Production	Transmission Allocator	Total Transmission	Transmission Exclusions (a)	To Revenue Req.	
27	920	Administrative and General Salaries	Page 323.181.b	33,271,518	-	33,271,518	0.0775	2,578,000	75	2,577,925	
28	921	Office Supplies and Expenses	Page 323.182.b	1,154,867	-	1,154,867	0.0775	89,483	(31,599)	121,082	
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b	(18,069,704)	-	(18,069,704)	0.0775	(1,400,107)	-	(1,400,107)	
30	923	Outside Services Employed	Page 323.184.b	110,580,288	-	110,580,288	0.0775	8,568,168	6,380,869	2,187,299	
31	924	Property Insurance	Page 323.185.b	177,836	-	177,836	0.0775	13,779	-	13,779	
32	925	Injuries and Damages	Page 323.186.b	20,081,830	-	20,081,830	0.0775	1,556,014	379	1,555,635	
33	926	Employee Pensions and Benefits	Page 323.187.b	(73,677,122)	-	(73,677,122)	0.0775	(5,708,775)	9	(5,708,784)	
34	927	Franchise Requirements	Page 323.188.b		-	-	0.0775	-	-	-	
35	928	Regulatory Commission Expense	Page 323.189.b	2,366,259	-	2,366,259	1.0000	2,366,259	2,366,259	-	
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b		-	-	0.0775	-	-	-	
37	930.1	General Advertising Expenses	Page 323.191.b	(3,109)	-	(3,109)	0.0775	(241)	(241)	-	
38	930.2	Miscellaneous General Expenses	Page 323.192.b	8,167,907	-	8,167,907	0.0775	632,879	605,915	26,964	
39	931	Rents	Page 323.193.b	3,402,705	-	3,402,705	0.0775	263,654	-	263,654	
40	935	Maintenance of General Plant	Page 323.196.b	14,732,810	-	14,732,810	0.0775	1,141,552	112	1,141,440	
41		Sum of Lines 27 through 40		102,186,085	-	102,186,085		10,100,666	9,321,778	778,888	

Total OpEx (Line 26 + Line 41) \$58,900,762

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.