Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2026

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)		(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]					$ 316,906,997
	REVENUE CREDITS	(Note M)	Total	Allocator		
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	3,613,177	DA	1.00000	3,613,177
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	22,579,967	DA	1.00000	22,579,967
4	TOTAL REVENUE CREDITS (sum lines 2-3)		26,193,144			26,193,144
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50				(2,763,284)
6	NET REVENUE REQUIREMENT	(Line 1 - Line 4 + Line 5)				$ 287,950,569
7	DIVISOR					Total
8	1 Coincident Peak (CP) (MW)			(Note A)		6,273.4
9	Average 12 CPs (MW)			(Note S)		3,905.6
			Total			
10	Annual Rate ($/MW/Yr)	(line 6 / line 8)	45,900.24			
			Peak Rate Total			Off-Peak Rate Total
11	Point-to-Point Rate ($/MW/Year)	(line 6 / line 9)	73,727.61			73,727.61
12	Point-to-Point Rate ($/MW/Month)	(line 11/12)	6,143.97			6,143.97
13	Point-to-Point Rate ($/MW/Week)	(line 11/52)	1,417.84			1,417.84
14	Point-to-Point Rate ($/MW/Day)	(line 13/5; line 13/7)	283.57			202.55
15	Point-to-Point Rate ($/MWh)	(line 11/4,160; line 11/8,760)	17.72			8.42

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2026

Jersey Central Power & Light

Line No.	(1) RATE BASE:	(2) Source	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
	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)	2,821,705,737	TP	1.00000	2,821,705,737
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	6,589,695,786	NA		
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	372,732,905	W/S	0.06735	25,103,192
5	TOTAL GROSS PLANT (sum lines 1-4)		9,784,134,428	GP=	29.096%	2,846,808,930
6	ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	-	NA		
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	494,807,107	TP	1.00000	494,807,107
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,992,004,132	NA		
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	156,647,901	W/S	0.06735	10,550,081
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		2,643,459,140			505,357,188
12	NET PLANT IN SERVICE					
13	Production	(line 1- line 7)	-			
14	Transmission	(line 2- line 8)	2,326,898,630			2,326,898,630
15	Distribution	(line 3 - line 9)	4,597,691,654			
16	General & Intangible	(line 4 - line 10)	216,085,004			14,553,111
17	TOTAL NET PLANT (sum lines 13-16)		7,140,675,288			2,341,451,742
18	ADJUSTMENTS TO RATE BASE					
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(509,005,376)	DA	1.00000	(509,005,376)
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(786,404)	DA	1.00000	(786,404)
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)		(509,791,780)			(509,791,780)
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)	8,973,506			8,973,506
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)		8,973,506			8,973,506
31	RATE BASE (sum lines 17, 24, 25, & 30)		6,639,857,015			1,840,633,469

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2026

Jersey Central Power & Light

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
1	Operating Expenses					
2	Transmission	Attachment 20, Line 26, Col. (G)	67,972,298	DA	1.00000	67,972,298
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	700,691	DA	1.00000	700,691
4	A&G	Attachment 20, Line 41, Col. (I)	4,030,747	DA	1.00000	4,030,747
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)		72,703,736			72,703,736
7	DEPRECIATION AND AMORTIZATION EXPENSE					
8	Transmission	336.7.b (Note N)	62,686,678	TP	1.00000	62,686,678
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	15,394,606	W/S	0.06735	1,036,811
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		78,081,284			63,723,489
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,488,046	DA	1.00000	2,488,046
13	INCOME TAXES	(Note G)				
14	Total Income Taxes	Attachment 15, Line 22	37,434,736	DA	1.00000	37,434,736
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	507,041,911	NA		140,556,989
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	697,749,714			316,906,997
17	ADDITIONAL INCENTIVE REVENUE	Attachment 11, Page 2, Line 4, Col. 11 (Note Q)	0			0
18	GROSS REV. REQUIREMENT	(line 16 + line 17)	697,749,714			316,906,997

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | For the 12 months ended 12/31/2026

Jersey Central Power & Light

SUPPORTING CALCULATIONS AND NOTES

Line No.	(1)	(2)	(3)	(4)	(5)		(6)	
	TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total transmission plant (page 2, line 2, column 3)						2,821,705,737	
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)						2,821,705,737	
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)						70,402,804	
7	Less transmission expenses included in OATT Ancillary Services (Note B)						2,203,286	
8	Included transmission expenses (line 6 less line 7)						68,199,518	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)						0.96870	
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=	0.96870	
	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	=	0.0673	= 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)		3,265,384,615	48%	0.0488		0.0235	=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)		3,510,799,151	52%	0.1020		0.0528	
21	Total (sum lines 18-20)		6,776,183,767				0.0764	=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)						-	

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | For the 12 months ended 12/31/2026

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	$ 2,203,286	Attachment 20, Lines 2+3+4, Col. C
2	$ 181,842	Revenue Credits for Sched 1A - Note A
3	$ 2,021,444	Net Schedule 1A Expenses (Line 1 - Line 2)
4	21,953,399	Annual MWh in JCP&L Zone - Note B
5	$ 0.1110	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

			Source Reference	
	Return Calculation			
1	Rate Base		Attachment H-4A, page 2, Line 31, Col. 5	1,840,633,469
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	5,317,715,069
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	-4,020,207
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	3,510,799,151
	Capitalization			
8	Long Term Debt		Attachment H-4A, page 4, Line 18, Col. 3	3,265,384,615
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	3,510,799,151
11	Total Capitalization		Attachment H-4A, page 4, Line 21, Col. 3	6,776,183,767
12	Debt %	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 4	48.1891%
13	Preferred %	Preferred Stock	Attachment H-4A, page 4, Line 19, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-4A, page 4, Line 20, Col. 4	51.8109%
15	Debt Cost	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 5	0.0488
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)	0.0235
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0528
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	**0.0764**
22	Investment Return = Rate Base * Rate of Return		**(Line 1 * Line 21)**	**140,556,989**
	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	27.06%
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	206,693
28	(Excess)/Deficient Deferred Income Taxes		Attachment 15, line 18	(599,875)
29	Income Tax Calculation		(line 22 * line 24)	38,034,758
30	ITC adjustment		Line 25 * Line 26 * GP	(53,101)
31	Permanent Differences and AFUDC Equity Tax Adjustment		Line 25 * Line 27	287,513
32	(Excess)/Deficient Deferred Income Tax Adjustment		Line 25 * Line 28	(834,434)
33	Total Income Taxes		Sum lines 29 to 32	37,434,736
	Increased Return and Taxes			
34	Return and Income taxes with increase in ROE		(Line 22 + Line 33)	177,991,725.65
35	Return without incentive adder		Attachment H-4A, Page 3, Line 15, Col. 5	140,556,989.40
36	Income Tax without incentive adder		Attachment H-4A, Page 3, Line 14, Col. 5	37,434,736.25
37	Return and Income taxes without increase in ROE		Line 35 + Line 36	177,991,725.65
38	Return and Income taxes with increase in ROE		Line 34	177,991,725.65
39	Incremental Return and incomes taxes for increase in ROE		Line 38 - Line 37	-
40	Rate Base		Line 1	1,840,633,468.54
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 12/31/2026

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	**Transmission**	**Distribution**	**Intangible**	**General**	**Total**
1	December	2025	-	2,598,178,150	6,419,821,587	3,298,552	350,938,719	9,372,237,008
2	January	2026	-	2,610,799,595	6,440,029,498	3,325,839	352,943,525	9,407,098,456
3	February	2026	-	2,669,586,591	6,464,034,568	3,347,794	355,661,773	9,492,630,727
4	March	2026	-	2,680,977,027	6,489,434,644	3,370,655	357,501,702	9,531,284,028
5	April	2026	-	2,729,279,796	6,521,944,440	3,393,208	366,566,977	9,621,184,422
6	May	2026	-	2,854,342,438	6,560,773,522	3,410,488	368,021,647	9,786,548,096
7	June	2026	-	2,874,070,997	6,590,502,053	3,429,024	369,945,915	9,837,947,989
8	July	2026	-	2,878,508,292	6,619,012,960	3,447,560	371,806,331	9,872,775,144
9	August	2026	-	2,926,984,661	6,649,540,615	3,465,146	374,239,209	9,954,229,630
10	September	2026	-	2,932,011,736	6,674,934,330	3,485,707	376,651,461	9,987,083,233
11	October	2026	-	2,942,138,448	6,706,416,583	3,507,246	378,900,211	10,030,962,488
12	November	2026	-	2,956,093,886	6,749,311,990	3,523,401	380,660,744	10,089,590,021
13	December	2026	-	3,029,202,966	6,780,288,432	5,708,711	394,976,219	10,210,176,328
14	**13-month Average**	[A] [C]	**-**	**2,821,705,737**	**6,589,695,786**	**3,593,333**	**369,139,572**	**9,784,134,428**

			Production	**Transmission**	**Distribution**	**Intangible**	**General**	**Total**
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December	2025		2,598,181,560	6,419,867,244	3,298,552	352,534,330	9,373,881,686
16	January	2026		2,610,803,005	6,440,075,155	3,325,839	354,539,136	9,408,743,134
17	February	2026		2,669,590,001	6,464,080,225	3,347,794	357,257,384	9,494,275,405
18	March	2026		2,680,980,437	6,489,480,301	3,370,655	359,097,313	9,532,928,706
19	April	2026		2,729,283,206	6,521,990,097	3,393,208	368,162,588	9,622,829,100
20	May	2026		2,854,345,848	6,560,819,179	3,410,488	369,617,258	9,788,192,774
21	June	2026		2,874,074,407	6,590,547,710	3,429,024	371,541,526	9,839,592,667
22	July	2026		2,878,511,702	6,619,058,617	3,447,560	373,401,942	9,874,419,822
23	August	2026		2,926,988,071	6,649,586,272	3,465,146	375,834,820	9,955,874,308
24	September	2026		2,932,015,146	6,674,979,987	3,485,707	378,247,072	9,988,727,911
25	October	2026		2,942,141,858	6,706,462,240	3,507,246	380,495,822	10,032,607,166
26	November	2026		2,956,097,296	6,749,357,647	3,523,401	382,256,355	10,091,234,699
27	December	2026		3,029,206,376	6,780,334,089	5,708,711	396,571,830	10,211,821,006
28	13-month Average		-	2,821,709,147	6,589,741,443	3,593,333	370,735,183	9,785,779,106

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	2025		3,410	45,657		1,595,611
30	January	2026		3,410	45,657		1,595,611
31	February	2026		3,410	45,657		1,595,611
32	March	2026		3,410	45,657		1,595,611
33	April	2026		3,410	45,657		1,595,611
34	May	2026		3,410	45,657		1,595,611
35	June	2026		3,410	45,657		1,595,611
36	July	2026		3,410	45,657		1,595,611
37	August	2026		3,410	45,657		1,595,611
38	September	2026		3,410	45,657		1,595,611
39	October	2026		3,410	45,657		1,595,611
40	November	2026		3,410	45,657		1,595,611
41	December	2026		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 12/31/2026

			[1] Production	[2] Transmission	[3] Distribution	[4] Intangible	[5] General	[6] Total
1	December	2025	-	503,428,066	1,928,508,082	591,474	150,168,345	2,582,695,967
2	January	2026	-	504,378,680	1,939,742,866	658,837	151,195,918	2,595,976,300
3	February	2026	-	501,115,743	1,950,494,424	726,883	152,137,866	2,604,474,916
4	March	2026	-	500,801,220	1,961,032,198	795,552	153,165,187	2,615,794,156
5	April	2026	-	497,666,206	1,971,020,880	864,851	153,405,262	2,622,957,199
6	May	2026	-	489,201,352	1,980,503,084	934,703	154,490,921	2,625,130,060
7	June	2026	-	488,288,593	1,991,122,830	1,005,053	155,528,552	2,635,945,028
8	July	2026	-	491,418,143	2,001,876,672	1,075,918	156,558,202	2,650,928,935
9	August	2026	-	491,053,044	2,012,634,817	1,147,285	157,552,975	2,662,388,121
10	September	2026	-	492,593,146	2,023,971,225	1,219,181	158,557,527	2,676,341,079
11	October	2026	-	493,233,003	2,034,754,952	1,291,662	159,570,595	2,688,850,212
12	November	2026	-	493,148,654	2,044,403,297	1,364,666	160,628,944	2,699,545,561
13	December	2026	-	486,166,539	2,055,988,392	1,468,243	160,318,116	2,703,941,291
14	**13-month Average**	**[A] [C]**	**-**	**494,807,107**	**1,992,004,132**	**1,011,101**	**155,636,801**	**2,643,459,140**

			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	2025		503,429,902	1,928,541,308	591,474	151,287,383	2,583,850,067
16	January	2026		504,380,520	1,939,776,165	658,837	152,321,725	2,597,137,247
17	February	2026		501,117,587	1,950,527,797	726,883	153,270,441	2,605,642,709
18	March	2026		500,803,068	1,961,065,645	795,552	154,304,531	2,616,968,796
19	April	2026		497,668,058	1,971,054,401	864,851	154,551,375	2,624,138,686
20	May	2026		489,203,209	1,980,536,678	934,703	155,643,803	2,626,318,393
21	June	2026		488,290,453	1,991,156,498	1,005,053	156,688,203	2,637,140,207
22	July	2026		491,420,008	2,001,910,414	1,075,918	157,724,622	2,652,130,962
23	August	2026		491,054,913	2,012,668,633	1,147,285	158,726,164	2,663,596,994
24	September	2026		492,595,019	2,024,005,114	1,219,181	159,737,484	2,677,556,798
25	October	2026		493,234,879	2,034,788,916	1,291,662	160,757,322	2,690,072,778
26	November	2026		493,150,534	2,044,437,334	1,364,666	161,822,439	2,700,774,973
27	December	2026		486,168,423	2,056,022,503	1,468,243	161,518,380	2,705,177,550
28	13-month Average		-	494,808,967	1,992,037,800	1,011,101	156,796,452	2,644,654,320

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	2025		1,837	33,226		1,119,038
30	January	2026		1,841	33,299		1,125,807
31	February	2026		1,845	33,373		1,132,576
32	March	2026		1,848	33,447		1,139,345
33	April	2026		1,852	33,521		1,146,113
34	May	2026		1,856	33,594		1,152,882
35	June	2026		1,860	33,668		1,159,651
36	July	2026		1,864	33,742		1,166,420
37	August	2026		1,868	33,816		1,173,189
38	September	2026		1,872	33,890		1,179,957
39	October	2026		1,876	33,963		1,186,726
40	November	2026		1,880	34,037		1,193,495
41	December	2026		1,884	34,111		1,200,264
42	13-month Average		-	1,860	33,668	-	1,159,651

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)
				2025	2026	2026	2026	2026		
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	296,439	313,930	331,422	348,914	366,406	24,677	
1.02	Accrued Liability: Severance Expense	WS	0.0673	64,174	80,217	96,260	112,304	128,347	8,644	
1.03	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0673	1,318,893	1,348,483	1,378,073	1,407,664	1,437,254	96,798	
1.04	AMT Carryforward	GP	0.2910	944,939	1,482,310	2,019,682	2,557,053	3,094,424	900,359	
1.05	FAS 112 - Medical Benefit Accrual	WS	0.0673	2,302,162	2,302,162	2,302,162	2,302,162	2,302,162	155,048	
1.06	FAS 123R - Performance Shares	WS	0.0673	48,917	46,498	44,079	41,660	39,240	2,643	
1.07	FAS 123R - Restricted Stock Units	WS	0.0673	401,596	472,592	543,589	614,585	685,582	46,173	
1.08	Federal NOL	DA	1.0000	3,979,274	3,979,274	3,979,274	3,979,274	3,979,274	3,979,274	
1.09	ITC FAS 109	DA	1.0000	339,304	326,479	313,654	300,829	288,004	288,004	
1.10	NOL Deferred Tax Asset - LT NJ	GP	0.2910	102,376,148	106,812,006	111,247,864	115,683,722	120,119,581	34,950,204	
1.11	Vacation Pay Accrual	WS	0.0673	3,300,379	3,529,031	3,757,684	3,986,337	4,214,990	283,875	
1.12	Capitalized Interest	DA	1.0000	9,609,574	10,601,423	11,593,272	12,585,120	13,576,969	13,576,969	
1.13	Contribution in Aid of Construction	DA	1.0000	15,939,246	16,516,244	17,093,242	17,670,240	18,247,238	18,247,238	
1.14	Cost of Removal	DA	1.0000	9,364,482	9,232,742	9,101,003	8,969,263	8,837,524	8,837,524	
1.15	Capitalization Adjustment	DA	1.0000	5,947,750	5,928,297	5,908,844	5,889,391	5,869,938	5,869,938	
1.16	FAS109 Related to Property	DA	1.0000	(1,938,375)	(1,850,909)	(1,763,442)	(1,675,976)	(1,588,509)	(1,588,509)	
2	Sum of Lines 1.01 through 1.16			154,294,900	161,120,781	167,946,662	174,772,542	181,598,423	85,678,859	
3	**FERC Account No. 190 ADIT Adjustments**									
3.01	FAS 109 - Non-property	DA	1.0000	(6,683,326)	(6,297,681)	(5,912,036)	(5,526,391)	(5,140,746)	(5,140,746)	
3.02	FAS109 Related to Property	DA	1.0000	(1,938,375)	(1,850,909)	(1,763,442)	(1,675,976)	(1,588,509)	(1,588,509)	
3.03	ITC FAS 109	DA	1.0000	339,304	326,479	313,654	300,829	288,004	288,004	
3.04	Contribution in Aid of Construction	DA	1.0000	15,939,246	16,516,244	17,093,242	17,670,240	18,247,238	18,247,238	
3.05	Normalization (d)							4,776,170	4,776,170	
4	Sum of Lines 3.01 through 3.05			7,656,849	8,694,133	9,731,418	10,768,702	16,582,156	16,582,156	
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	122,451,620	128,126,895	133,802,169	139,477,443	145,152,717	145,152,717	
9.02	Accelarated Depreciation	DA	1.0000	321,944,532	325,426,780	328,909,027	332,391,275	335,873,523	335,873,523	
9.03	AFUDC	DA	1.0000	11,605,775	12,163,708	12,721,642	13,279,575	13,837,508	13,837,508	
9.04	AFUDC Equity (FAS109)	DA	1.0000	6,090,710	7,471,212	8,851,713	10,232,215	11,612,716	11,612,716	
9.05	Capitalized Tree Trimming	DA	1.0000	2,150,200	2,150,107	2,150,013	2,149,920	2,149,826	2,149,826	
9.06	Casualty Loss	DA	1.0000	(4,789,348)	(5,243,695)	(5,698,042)	(6,152,388)	(6,606,735)	(6,606,735)	
9.07	OPEBs	DA	1.0000	(1,084,281)	(1,073,205)	(1,062,129)	(1,051,052)	(1,039,976)	(1,039,976)	
9.08	Other	DA	1.0000	1,777,118	1,775,169	1,773,220	1,771,271	1,769,322	1,769,322	
9.09	Pension and Capitalized Benefits	DA	1.0000	15,143,191	15,612,821	16,082,452	16,552,082	17,021,712	17,021,712	
9.10	Tax Repairs	DA	1.0000	73,925,228	81,640,198	89,355,167	97,070,136	104,785,105	104,785,105	
9.11	FAS109 Related to Property	DA	1.0000	(110,684,658)	(110,278,518)	(109,872,378)	(109,466,238)	(109,060,098)	(109,060,098)	
10	Sum of Lines 9.01 through 9.11			438,530,088	457,771,471	477,012,854	496,254,237	515,495,620	515,495,620	
11	**FERC Account No. 282 ADIT Adjustments**									
11.01	FAS 109 - Non-property	DA	1.0000	(81)	(71)	(61)	(51)	(40)	(40)	
11.02	FAS109 Related to Property	DA	1.0000	(110,684,658)	(110,278,518)	(109,872,378)	(109,466,238)	(109,060,098)	(109,060,098)	
11.03	AFUDC Equity (FAS109)	DA	1.0000	6,090,710	7,471,212	8,851,713	10,232,215	11,612,716	11,612,716	
11.04	OPEBs/FAS 106	DA	1.0000	(1,084,281)	(1,073,205)	(1,062,129)	(1,051,052)	(1,039,976)	(1,039,976)	
11.05	Normalization (d)							43,250,707	43,250,707	
12	Sum of Lines 11.01 through 11.05			(105,678,310)	(103,880,582)	(102,082,854)	(100,285,126)	(55,236,691)	(55,236,691)	
13	**FERC Account No. 283 (e)**									
13.01	Deferred Charge-EIB	GP	0.2910	1,106,268	1,170,521	1,234,774	1,299,028	1,363,281	396,663	
13.02	FE Service Timing Allocation	WS	0.0673	61,403,826	60,385,384	59,366,942	58,348,499	57,330,057	3,861,123	
13.03	Post Retirement Benefits SFAS 106 Accrual	WS	0.0673	22,176,270	23,327,262	24,478,254	25,629,246	26,780,238	1,803,623	
13.04	Post Retirement Benefits SFAS 106 Payments	WS	0.0673	45,148,964	45,676,027	46,203,089	46,730,152	47,257,214	3,182,727	
13.05	State Income Tax Deductible	GP	0.2910	5,420,396	5,420,396	5,420,396	5,420,396	5,420,396	1,577,128	
13.06	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	2,381,553	2,921,349	3,461,144	4,000,940	4,540,735	4,540,735	
13.07	Property FAS109	DA	1.0000	(42,521,324)	(42,396,719)	(42,272,113)	(42,147,507)	(42,022,901)	(42,022,901)	
14	Sum of Lines 13.01 through 13.07			95,115,954	96,504,221	97,892,487	99,280,754	100,669,021	(26,660,904)	
15	**FERC Account No. 283 ADIT Adjustments**									
15.01	FAS 109 - Non-property	DA	1.0000	(1,742,294)	(1,524,508)	(1,306,721)	(1,088,934)	(871,147)	(871,147)	
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	2,381,553	2,921,349	3,461,144	4,000,940	4,540,735	4,540,735	
15.03	Property FAS109	DA	1.0000	(42,521,324)	(42,396,719)	(42,272,113)	(42,147,507)	(42,022,901)	(42,022,901)	
15.04	Normalization (d)							(663,706)	(663,706)	
15.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0673	22,176,270	23,327,262	24,478,254	25,629,246	26,780,238	1,803,623	
15.06	Post Retirement Benefits SFAS 106 Payments	WS	0.0673	45,148,964	45,676,027	46,203,089	46,730,152	47,257,214	3,182,727	
16	Sum of Lines 15.01 through 15.06			25,443,169	28,003,411	30,563,654	33,123,897	35,020,433	(34,030,670)	
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)									(509,005,376)

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
			2026 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	66,167,671	1,926,300	68,093,971	1,926,300	70,020,272	1,926,300	71,946,572	1,926,300	73,872,873
		Beginning 190 (including adjustments)	**Pro-rated Q1**		**Pro-rated Q2**		**Pro-rated Q3**		**Pro-rated Q4**	
2	PTRR	**66,167,671**	**1,456,600**		**976,344**		**490,811**		**5,278**	
		Beginning 282 (including adjustments)	Q1 Activity	**Ending Q1**	Q2 Activity	**Ending Q2**	Q3 Activity	**Ending Q3**	Q4 Activity	**Ending Q4**
3	PTRR	544,208,398	17,443,655	561,652,053	17,443,655	579,095,708	17,443,655	596,539,363	17,443,655	613,983,018
		Beginning 282 (including adjustments)	**Pro-rated Q1**		**Pro-rated Q2**		**Pro-rated Q3**		**Pro-rated Q4**	
4	PTRR	**544,208,398**	**13,190,271**		**8,841,305**		**4,444,548**		**47,791**	
		Beginning 283 (Including adjustments)	Q1 Activity	**Ending Q1**	Q2 Activity	**Ending Q2**	Q3 Activity	**Ending Q3**	Q4 Activity	**Ending Q4**
5	PTRR	7,776,791	(267,683)	7,509,108	(267,683)	7,241,426	(267,683)	6,973,743	(267,683)	6,706,060
		Beginning 283 (Including adjustments)	**Pro-rated Q1**		**Pro-rated Q2**		**Pro-rated Q3**		**Pro-rated Q4**	
6	PTRR	**7,776,791**	**(202,412)**		**(135,675)**		**(68,204)**		**(733)**	

2026 PTRR

			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
Line		Account	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	85,678,859	7,705,202	69,096,703	16,582,156	11,805,987	**4,776,170**	**69,096,703**
8	PTRR	Total Account 282	515,495,620	69,774,621	570,732,312	(55,236,691)	(98,487,398)	**43,250,707**	**(570,732,312)**
9	PTRR	Total Account 283	(26,660,904)	(1,070,731)	7,369,767	(34,030,670)	(33,366,964)	**(663,706)**	**(7,369,767)**
10	PTRR	Total ADIT Subject to Normalization	(403,155,857)	(60,998,688)	(509,005,376)	105,849,518	(120,048,376)	47,363,170	(509,005,376)

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

Line		A	B	C	D	E	F	G	H	I
			2026 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			0		0		0		0
2	ATRR			0		0		0		0
		Beginning 190 (including adjustments)	**Pro-rated Q1**		**Pro-rated Q2**		**Pro-rated Q3**		**Pro-rated Q4**	
3	PTRR	**0**	**0**		**0**		**0**		**0**	
4	ATRR	**0**	**0**		**0**		**0**		**0**	
		Beginning 282 (including adjustments)	Q1 Activity	**Ending Q1**	Q2 Activity	**Ending Q2**	Q3 Activity	**Ending Q3**	Q4 Activity	**Ending Q4**
5	PTRR			0		0		0		0
6	ATRR			0		0		0		0
		Beginning 282 (including adjustments)	**Pro-rated Q1**		**Pro-rated Q2**		**Pro-rated Q3**		**Pro-rated Q4**	
7	PTRR	**0**	**0**		**0**		**0**		**0**	
8	ATRR	**0**	**0**		**0**		**0**		**0**	
		Beginning 283 (Including adjustments)	Q1 Activity	**Ending Q1**	Q2 Activity	**Ending Q2**	Q3 Activity	**Ending Q3**	Q4 Activity	**Ending Q4**
9	PTRR			0		0		0		0
10	ATRR			0		0		0		0
		Beginning 283 (Including adjustments)	**Pro-rated Q1**		**Pro-rated Q2**		**Pro-rated Q3**		**Pro-rated Q4**	
11	PTRR	**0**	**0**		**0**		**0**		**0**	
12	ATRR	**0**	**0**		**0**		**0**		**0**	

Line		Account	A Estimated Ending Balance (Before Adjustments)	B Page 1, B+D+F+H 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 D-E 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		0	0	-		-	-
2	PTRR	Total Account 282		0	0	-		-	-
3	PTRR	Total Account 283		0	0	-		-	-
4	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-

Line		Account	H Actual Ending Balance (Before Adjustments)	I Page 1, B+D+F+H 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 E-M ADIT Adjustments not projected	O K+L-M-N 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		0	0	-	-		-	-	-
6	ATRR	Total Account 282		0	0	-	-		-	-	-
7	ATRR	Total Account 283		0	0	-	-		-	-	-
8	ATRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-

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

1	**Calculation of PBOP Expenses**		
2	**JCP&L**	**Amount**	**Source**
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	5,750,322	JCP&L Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-$378,395	
8	PBOP expense in Account 926 for current year, total company	(16,022,300)	JCP&L Account 926: Company Records
9	W&S Labor Allocator	6.735%	
10	Allocated Transmission PBOP (line 8 * line 9)	(1,079,086)	
11	PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	700,691	
12	Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding		

For the 12 months ended 12/31/2026

	(A)		(B)	(C)		(D)		(E)
Ln.	**Description**		**Allocator**	**Amount**	×	**Allocator Output**	=	**To Transmission**
1	**Taxes Other Than Income**							
1.01	FICA & Unemployment Taxes	263.i	WS	4,188,488		0.0673		282,090
1.02	Heavy Highway Use Tax	263.i	GP	2,000		0.2910		582
1.03	Local Real Estate	263.i	GP	7,579,600		0.2910		2,205,374
2	Sum of Lines 1.01 through 1.03			11,770,088				2,488,046
3	FF1, Page 115.14g			-				

Notes

(a) Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template since they are recovered elsewhere.

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

(c) JCP&L may add or remove sublines applicable to the transmission revenue requirement without an FPA Section 205 filing.

For the 12 months ended 12/31/2026

Capital Structure Calculation

			[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	2025	5,169,053,632			(4,181,276)	1,810,936,125	3,362,298,784	3,050,000,000
2	January	2026	5,193,978,638			(4,154,431)	1,810,936,125	3,387,196,945	3,050,000,000
3	February	2026	5,213,555,151			(4,127,586)	1,810,936,125	3,406,746,613	3,050,000,000
4	March	2026	5,231,441,632			(4,100,741)	1,810,936,125	3,424,606,249	3,050,000,000
5	April	2026	5,247,495,015			(4,073,896)	1,810,936,125	3,440,632,787	3,050,000,000
6	May	2026	5,266,470,409			(4,047,051)	1,810,936,125	3,459,581,336	3,400,000,000
7	June	2026	5,303,882,321			(4,020,207)	1,810,936,125	3,496,966,403	3,400,000,000
8	July	2026	5,357,337,777			(3,993,362)	1,810,936,125	3,550,395,014	3,400,000,000
9	August	2026	5,408,213,009			(3,966,517)	1,810,936,125	3,601,243,401	3,400,000,000
10	September	2026	5,435,566,721			(3,939,672)	1,810,936,125	3,628,570,268	3,400,000,000
11	October	2026	5,453,770,334			(3,912,827)	1,810,936,125	3,646,747,037	3,400,000,000
12	November	2026	5,474,162,291			(3,885,982)	1,810,936,125	3,667,112,149	3,400,000,000
13	December	2026	5,375,368,969			(3,859,137)	1,810,936,125	3,568,291,981	3,400,000,000
14	13-month Average		5,317,715,069	-	-	(4,020,207)	1,810,936,125	3,510,799,151	3,265,384,615

Notes:

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

Stated Value Inputs For the 12 months ended 12/31/2026

Formula Rate Protocols
Section VIII.A

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

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

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

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

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

3. Depreciation Rates (1)(2)

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

Note: (1) Account 303 amortization period is 7 years.
(2) Accounts 391.10, 391.15, 391.20, 391.25, 393, 394, 395, 397, and 398 have an unrecovered reserve to be amortized over 5 years separately from the assets in these accounts beginning January 1, 2020 through December 31, 2025; Per the Settlement Agreement in Docket No. ER20-227-000.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2026

Long Term Debt 12/31/2026 (t=N)	(a) Issue Date	(b) Maturity Date	(c) ORIGINAL ISSUANCE (table 2, col. cc)	(d) Net Proceeds At Issuance (table 2, col. gg)	(e) Net Amount Outstanding at t=N	(f) Months Outstanding at t=N	(g) Average Net Outstanding in Year* z* ((col e. * col. F)/12)	(h) Weighted Outstanding Ratios (col. g/col. g total)	(i) Effective Cost Rate (Table 2, Col. kk)	(j) Weighted Debt Cost at t = N (h) * (i)
First Mortgage Bonds:										
(1) 6.40% Series	5/12/2006	5/15/2036	$ 200,000,000	$ 196,437,127	$ 198,887,354	12	$ 198,887,354	6.11%	6.54%	0.40%
(2) 6.15% Series	5/21/2007	6/1/2037	$ 300,000,000	$ 295,979,779	$ 298,605,439	12	$ 298,605,439	9.17%	6.25%	0.57%
(3) 2.75% Series	6/10/2021	3/1/2032	$ 500,000,000	$ 494,120,954	$ 497,167,792	12	$ 497,167,792	15.27%	2.88%	0.44%
(4) 5.10% Series	12/5/2024	1/15/2035	$ 700,000,000	$ 691,906,657	$ 690,961,781	12	$ 690,961,781	21.22%	5.25%	1.11%
(5) 4.15% Series	9/4/2025	1/15/2029	$ 350,000,000	$ 346,199,000	$ 347,692,802	12	$ 347,692,802	10.68%	4.50%	0.48%
(6) 4.40% Series	9/4/2025	1/15/2031	$ 500,000,000	$ 493,935,000	$ 495,430,352	12	$ 495,430,352	15.22%	4.66%	0.71%
(7) 5.15% Series	9/4/2025	1/15/2036	$ 500,000,000	$ 493,880,000	$ 494,660,967	12	$ 494,660,967	15.19%	5.30%	0.81%
(8) 4.90% Series	5/1/2026	5/1/2033	$ 350,000,000	$ 346,850,000	$ 347,150,587	8	$ 232,067,789	7.13%	5.05%	0.36%
			$ 3,400,000,000		$ 3,370,557,073		$ 3,255,474,276	100.000%		4.88% **

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 (averge of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

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

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

YEAR ENDED 12/31/2026

Long Term Debt Affiliate	(aa) Issue Date	(bb) Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Reacquired Debt	(gg) Net Proceeds (col. cc + col. dd - col. ee - col. ff)	(hh) Net Proceeds Ratio ((col. gg / col. cc)*100)	(ii) Coupon Rate Percentage (%)	(jj) Annual Interest (col. cc * col. ii)	(kk) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 6.40% Series	5/12/2006	5/15/2036	$ 200,000,000	$ (1,216,000)	$ 2,346,873		$ 196,437,127	98.2186	6.40%	$ 12,800,000	6.54%
(2) 6.15% Series	5/21/2007	6/1/2037	$ 300,000,000	$ (3,693,000)	$ 327,221		$ 295,979,779	98.6599	6.15%	$ 18,450,000	6.25%
(3) 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%
(4) 5.10% Series	12/5/2024	1/15/2035	$ 700,000,000	$ (2,464,000)	$ 5,629,343		$ 691,906,657	98.8438	5.10%	$ 35,700,000	5.25%
(5) 4.15% Series	9/4/2025	1/15/2029	$ 350,000,000	$ (301,000)	$ 3,500,000		$ 346,199,000	98.9140	4.15%	$ 14,525,000	4.50%
(6) 4.40% Series	9/4/2025	1/15/2031	$ 500,000,000	$ (1,065,000)	$ 5,000,000		$ 493,935,000	98.7870	4.40%	$ 22,000,000	4.66%
(7) 5.15% Series	9/4/2025	1/15/2036	$ 500,000,000	$ (1,120,000)	$ 5,000,000		$ 493,880,000	98.7760	5.15%	$ 25,750,000	5.30%
(8) 4.90% Series	5/1/2026	5/1/2033	$ 350,000,000		$ 3,150,000		$ 346,850,000	99.1000	4.90%	$ 17,150,000	5.05%
TOTALS			$ 3,400,000,000	(11,229,000)	$ 29,462,483	-	$ 3,359,308,517			$ 160,125,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation

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

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

Line No.	(1)	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach. H-4A, p. 2, line 2, col. 5 (Note A)	$ 2,821,705,737	
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	$ 2,326,898,630	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	$ 72,703,736	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.576588%	2.576588%
	GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	$ 1,036,811	
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.036744%	0.036744%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	$ 2,488,046	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.088175%	0.088175%
9	**Annual Allocation Factor for Expense**	**Sum of line 4. 6. & 8**		**2.701508%**
	INCOME TAXES			
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	$ 37,434,736	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.608782%	1.608782%
	RETURN			
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	$ 140,556,989	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.040529%	6.040529%
14	**Annual Allocation Factor for Return**	**Sum of line 11 and 13**		**7.649312%**

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	$ 37,434,736	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.608782%	1.608782%
	RETURN			
12b	Return on Rate Base	Attachment 2, line 22	$ 140,556,989	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.040529%	6.040529%
14b	**Annual Allocation Factor for Return**	**Sum of line 11b and 13b**		**7.649312%**
15	**Additional Annual Allocation Factor for Return**	**Line 14 b. col. 9 less line 14. col. 4**		**0.00000%**

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
1			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
2a	Upgrade the Portland – Greystone 230kV circuit	b0174	$ 12,588,193	2.701508%	$340,071	$ 8,009,443	7.649312%	$612,667	$ 269,226	$1,221,964	$ -	$1,221,964	74,929	$1,296,893
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	$ 5,983,501	2.701508%	$161,645	$ 4,132,182	7.649312%	$316,083	$ 128,047	$605,775	$ -	$605,775	37,845	$643,621
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	$ 7,336,240	2.701508%	$198,189	$ 5,484,846	7.649312%	$419,553	$ 167,266	$785,008	$ -	$785,008	49,403	$834,411
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	$ 173,453,474	2.701508%	$4,685,859	$ 142,212,244	7.649312%	$10,878,258	$3,417,101	$18,981,217	$ -	$18,981,217	1,247,017	$20,228,234
2e	Larrabee substation – Reconfigure substation.	b3737.1	$ 7,973,253	2.701508%	$215,398	$ 7,697,604	7.649312%	$588,814	$181,790	$986,002	$ -	$986,002	82,516	$1,068,518
3	Transmission Enhancement Credit taken to Attachment H-4A Page 1, Line 3, Col. 3											$22,579,967		
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

TEC Worksheet Support
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26
			(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	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474	$ 173,453,474
2e	Larrabee substation – Reconfigure substation.	b3737.1	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253	$ 7,973,253

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

Accumulated Depreciation (Note C)	Dec-25 (Note B)	Jan-26 (Note B)	Feb-26 (Note B)	Mar-26 (Note B)	Apr-26 (Note B)	May-26 (Note B)	Jun-26 (Note B)	Jul-26 (Note B)	Aug-26 (Note B)	Sep-26 (Note B)	Oct-26 (Note B)	Nov-26 (Note B)	Dec-26 (Note B)	Project Net Plant (Note C & D)
$ 4,578,750	$ 4,444,137	$ 4,466,573	$ 4,489,008	$ 4,511,443	$ 4,533,879	$ 4,556,314	$ 4,578,750	$ 4,601,185	$ 4,623,621	$ 4,646,056	$ 4,668,492	$ 4,690,927	$ 4,713,363	$8,009,443
$ 1,851,319	$ 1,787,295	$ 1,797,966	$ 1,808,636	$ 1,819,307	$ 1,829,978	$ 1,840,648	$ 1,851,319	$ 1,861,989	$ 1,872,660	$ 1,883,330	$ 1,894,001	$ 1,904,672	$ 1,915,342	$4,132,182
$ 1,851,394	$ 1,767,761	$ 1,781,700	$ 1,795,639	$ 1,809,578	$ 1,823,516	$ 1,837,455	$ 1,851,394	$ 1,865,333	$ 1,879,272	$ 1,893,211	$ 1,907,150	$ 1,921,088	$ 1,935,027	$5,484,846
$ 31,241,230	$ 29,532,679	$ 29,817,438	$ 30,102,196	$ 30,386,955	$ 30,671,713	$ 30,956,471	$ 31,241,230	$ 31,525,988	$ 31,810,747	$ 32,095,505	$ 32,380,264	$ 32,665,022	$ 32,949,780	$142,212,244
$ 275,649	$ 184,754	$ 199,903	$ 215,052	$ 230,201	$ 245,350	$ 260,500	$ 275,649	$ 290,798	$ 305,947	$ 321,096	$ 336,245	$ 351,395	$ 366,544	$7,697,604

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		22,339,155							
2a		b0174			1,276,000	0.06	1,276,849	1,340,988	(64,139)	(10,789.59)	(74,929)
2b		b0268			630,647	0.03	631,066	663,462	(32,396)	(5,449.64)	(37,845)
2c		b0726			815,961	0.04	816,504	858,793	(42,289)	(7,113.93)	(49,403)
2d		b2015			19,601,700	0.88	19,614,736	20,682,186	(1,067,449)	(179,567.30)	(1,247,017)
2e		b3737.1			-	-	-	70,634	(70,634)	(11,882.05)	(82,516)
3		Subtotal			22,324,308			23,616,063	(1,276,907)		(1,491,710)
4		Total Interest (Sourced from Attachment 13a, line 49)									(214,803)

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	0.0750	0.0064	1.0880	0.0069	-
21	Aug-25	0.0750	0.0064	1.0880	0.0069	-
22	Sep-25	0.0750	0.0062	1.0880	0.0067	0.0206
23	Oct-25	0.0750	0.0064	1.1086	0.0071	-
24	Nov-25	0.0750	0.0062	1.1086	0.0068	-
25	Dec-25	0.0750	0.0064	1.1086	0.0071	0.0210
26	Year 2 True-Up Adjustment + Interest EB			1.1296		
27	Principle Amortization			0.0941		
28	Interest Amortization +			0.0032	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0974		
30	Jan-26	0.0750	0.0064	1.0322	0.0066	-
31	Feb-26	0.0750	0.0058	0.9349	0.0054	-
32	Mar-26	0.0750	0.0064	0.8375	0.0053	0.0173
33	Apr-26	0.0750	0.0062	0.7575	0.0047	-
34	May-26	0.0750	0.0064	0.6601	0.0042	-
35	Jun-26	0.0750	0.0062	0.5628	0.0035	0.0123
36	Jul-26	0.0750	0.0064	0.4777	0.0030	-
37	Aug-26	0.0750	0.0064	0.3804	0.0024	-
38	Sep-26	0.0750	0.0062	0.2830	0.0017	0.0072
39	Oct-26	0.0750	0.0064	0.1929	0.0012	-
40	Nov-26	0.0750	0.0062	0.0955	0.0006	-
41	Dec-26	0.0750	0.0064	(0.0018)	(0.0000)	0.0018
42	Year 3 True-Up Adjustment + Interest EB			(0.0000)		
43	Total Amount Refunded/Surcharged			1.1682		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1682		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			215,958,334		
47		2024 Rate Year ATRR (c): -		213,592,956		
48	Base Refund or (Surcharge):			2,365,378		
49	Interest (Line 45 × Line 48): +			397,906		
50	Total Refund or (Surcharge):			2,763,284		

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	0.0750	0.0064	1.0880	0.0069	-
21	Aug-25	0.0750	0.0064	1.0880	0.0069	-
22	Sep-25	0.0750	0.0062	1.0880	0.0067	0.0206
23	Oct-25	0.0750	0.0064	1.1086	0.0071	-
24	Nov-25	0.0750	0.0062	1.1086	0.0068	-
25	Dec-25	0.0750	0.0064	1.1086	0.0071	0.0210
26		Year 2 True-Up Adjustment + Interest EB		1.1296		
27		Principle Amortization		0.0941		
28		Interest Amortization +		0.0032	(Found using Excel Solver/Goal Seek/or equivalent)	
29		Year 3 Monthly Amortization		0.0974		
30	Jan-26	0.0750	0.0064	1.0322	0.0066	-
31	Feb-26	0.0750	0.0058	0.9349	0.0054	-
32	Mar-26	0.0750	0.0064	0.8375	0.0053	0.0173
33	Apr-26	0.0750	0.0062	0.7575	0.0047	-
34	May-26	0.0750	0.0064	0.6601	0.0042	-
35	Jun-26	0.0750	0.0062	0.5628	0.0035	0.0123
36	Jul-26	0.0750	0.0064	0.4777	0.0030	-
37	Aug-26	0.0750	0.0064	0.3804	0.0024	-
38	Sep-26	0.0750	0.0062	0.2830	0.0017	0.0072
39	Oct-26	0.0750	0.0064	0.1929	0.0012	-
40	Nov-26	0.0750	0.0062	0.0955	0.0006	-
41	Dec-26	0.0750	0.0064	(0.0018)	(0.0000)	0.0018
42		Year 3 True-Up Adjustment + Interest EB		(0.0000)		
43		Total Amount Refunded/Surcharged		1.1682		
44		True-Up Before Interest -		1.0000		
45		Interest Refunded/Surcharged		0.1682		

Line		
46	Attachment 13b - PJM Billings, Line 26, Col. E:	22,339,155
47	2024 Rate Year ATRR (c): -	23,616,063
48	Base Refund or (Surcharge):	(1,276,907)
49	Interest (Line 45 × Line 48): +	(214,803)
50	Total Refund or (Surcharge):	(1,491,710)

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.

For the 12 months ended 12/31/2026

	(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		(166,186)		215,958,334

		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		(14,847)		22,339,155

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.

For the 12 months ended 12/31/2026

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
				2025	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026			
Ln.	Text Description	Allocator (b) (d) (f)	Exp. Acct. (e)	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average	Allocator Output (b)	To Transmission
1	**FERC Account No. 165**																		
1.01		EXCL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02		EXCL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sum of Lines 1.01 through 1.02			-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
3	FERC Form No. 1 p.111.57.d & c			-												-			
4	**FERC Account No. 154 (Transmission Only)**			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FERC Form No. 1 p.227.8.b & c			-												-			
5	**FERC Account No. 105 (Transmission Only)**			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FERC Form No. 1 p.214.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)
			2025	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**				
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WS	0.0673	-
2.02	Workers Compensation	925	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	WS	0.0673	306,542
3	Sum of Lines 2.01 through 2.02		4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548	4,551,548			306,542
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	11,400,000	12,397,500	1,995,000	2,992,500	2,992,500	3,990,000	4,987,500	5,985,000	6,982,500	7,980,000	8,977,500	9,975,000	11,970,000	7,125,000	WS	0.0673	479,862
10.02																-		-	-
11	Sum of Lines 10.01 through 10.02		11,400,000	12,397,500	1,995,000	2,992,500	2,992,500	3,990,000	4,987,500	5,985,000	6,982,500	7,980,000	8,977,500	9,975,000	11,970,000	7,125,000			479,862
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)															11,676,548			786,404
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		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)	=	27.06%	=	(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		140,556,989		Attachment H-4A, Page 3, Line 15, Col. 5						
14	Composite Tax Factor	×	27.06%								
15	Preliminary Income Taxes Allowable		38,034,758								
16	AFUDC Equity (b)		206,693								
17	Amortization of ITC Tax Credit (a)		(38,174)	=	(131,199)	×	GP				
18	Amortization of (Excess)/Deficient Deferred Income Tax (c)	+	(599,875)	=	Attachment 15a, Line 21, Col. (M)						
19	Income Tax Adjustments		(431,356)								
20	Gross-up on Income Tax Adjustments	+	(168,666)	=	Line 19 × TGUF						
21	Grossed-Up Income Tax Adjustments		(600,022)								
22	Income Taxes Allowable		37,434,736	=	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.

Line	Description	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	(A)	CATEGORY 1			CATEGORY 3			CATEGORY 5						CATEGORY 4
		(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	1,736		1,736	Non-protected	Non-Property	1/1/2018	10	1	868	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	3,077		3,077	Non-protected	Non-Property	1/1/2018	10	1	1,539	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	10,163		10,163	Non-protected	Non-Property	1/1/2018	10	1	5,082	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(381)		(381)	Non-protected	Non-Property	1/1/2018	10	1	(190)	(190)		(190)	411.1
2.05	Company Debt - Issuance Discount	3,287		3,287	Non-protected	Non-Property	1/1/2018	10	1	1,644	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	33,170		33,170	Non-protected	Non-Property	1/1/2018	10	1	16,585	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(4,431)		(4,431)	Non-protected	Non-Property	1/1/2018	10	1	(2,216)	(2,216)		(2,216)	411.1
2.08	FAS 158 Pension OCI Offset	358		358	Non-protected	Non-Property	1/1/2018	10	1	179	179		179	410.1
2.09	Federal Long Term - Protected	3,886,020		3,886,020	Protected	Non-Property	1/1/2018	35	26	3,742,093	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	1,403,158		1,403,158	Non-protected	Non-Property	1/1/2018	10	1	701,579	701,579		701,579	410.1
2.11	GR&F Tax Audit	7,349		7,349	Non-protected	Non-Property	1/1/2018	10	1	3,675	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(21,356)		(21,356)	Non-protected	Non-Property	1/1/2018	10	1	(10,678)	(10,678)		(10,678)	411.1
2.13	Pension/OPEB : Other Def Cr. or Dr.	455,175		455,175	Non-protected	Non-Property	1/1/2018	10	1	227,588	227,588		227,588	410.1
2.14	Pensions Expense	541,843		541,843	Non-protected	Non-Property	1/1/2018	10	1	270,921	270,921		270,921	410.1
2.15	PJM Receivable	(276,352)		(276,352)	Non-protected	Non-Property	1/1/2018	10	1	(138,176)	(138,176)		(138,176)	411.1
2.16	Post Retirement Benefits SFAS 106 Accrual	621,444		621,444	Non-protected	Non-Property	1/1/2018	10	1	310,722	310,722		310,722	410.1
2.17	Unamortized Gain on Reacquired Debt	321		321	Non-protected	Non-Property	1/1/2018	10	1	161	161		161	410.1
2.18	Vacation Pay Accrual	18,744		18,744	Non-protected	Non-Property	1/1/2018	10	1	9,372	9,372		9,372	410.1
3	**Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[] sublines)**	6,683,326	-	6,683,326						5,140,746	1,542,580		1,542,580	
4	**FERC Account No. 282 EDIT/DDIT**													
4.01	Sale of Property - Book Gain or (Loss)	18,806		18,806	Non-protected	Non-Property	1/1/2018	10	1	9,403	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(18,887)		(18,887)	Non-protected	Non-Property	1/1/2018	10	1	(9,444)	(9,444)		(9,444)	411.1
5	**Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[] sublines)**	(81)	-	(81)						(40)	(40)		(40)	
6	**FERC Account No. 283 EDIT/DDIT**													
6.01	Accrued Taxes: Tax Audit Reserves	1,248		1,248	Non-protected	Non-Property	1/1/2018	10	1	624	624		624	410.1
6.02	Deferred Charge-EIB	(3,135)		(3,135)	Non-protected	Non-Property	1/1/2018	10	1	(1,568)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(142)		(142)	Non-protected	Non-Property	1/1/2018	10	1	(71)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(94,882)		(94,882)	Non-protected	Non-Property	1/1/2018	10	1	(47,441)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(218,125)		(218,125)	Non-protected	Non-Property	1/1/2018	10	1	(109,062)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(140,736)		(140,736)	Non-protected	Non-Property	1/1/2018	10	1	(70,368)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(1,239,700)		(1,239,700)	Non-protected	Non-Property	1/1/2018	10	1	(619,850)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Reacquired Debt	(40,977)		(40,977)	Non-protected	Non-Property	1/1/2018	10	1	(20,489)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(5,844)		(5,844)	Non-protected	Non-Property	1/1/2018	10	1	(2,922)	(2,922)		(2,922)	411.1
6.10				-				-		-			-	
6.11				-				-		-			-	
7	**Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[] sublines)**	(1,742,294)	-	(1,742,294)						(871,147)	(871,147)		(871,147)	
8	**Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)**	**4,940,951**	**-**	**4,940,951**						**4,269,559**	**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	(3,264,197)	-	(3,264,197)	Protected	Property		ARAM	ARAM	(2,938,389)		325,808	325,808	410.1/411.1
13	**Total FERC Account No. 190 EDIT/DDIT**	(3,264,197)	-							(2,938,389)	-		325,808	
14	**FERC Account No. 282 EDIT/DDIT**													
14.01	Property Book-Tax Timing Differences	111,520,015	-	111,520,015	Protected	Property		ARAM	ARAM	109,922,940	-	(1,597,075)	(1,597,075)	410.1/411.1
15	**Total FERC Account No. 282 EDIT/DDIT**	111,520,015	-							109,922,940	-		(1,597,075)	
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)**	**108,255,818**	**-**	**-**						**106,984,551**	**-**		**(1,271,267)**	
19	**Property Gross-up (Line 18 × TGUF)**			**-**									**(497,083)**	
20	**CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)**												**(1,768,350)**	
21	**Total EDIT/DDIT before Gross-up (Line 8 + Line 18)**												**(599,875)**	
22	**Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)**												**(834,434)**	

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

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

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

Abandoned Plant

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
1	**Monthly Balance**	Source	Months Remaining In Amortization Period	BegInning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance
2	December 2025	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 2026	p111.71.c (and Notes) Detail on p230b	-12	-	-	-	-
15	**Ending Balance 13-Month Average**	(sum lines 2-14) /13			$0.00		$0.00
					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)
							2025	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**	**2026**						
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
1.02					-		-
1.XX							
2	Sum of Lines 1.01 through 1.XX		74,289				74,289
3	**FERC Account No. 454 (d)**						
3.01	Pole Attachment	DA	78,263		1.0000		78,263
3.02	Joint Use	DA	191,258		1.0000		191,258
3.03	Affiliated Rents	WS	1,015,227		0.0673		68,375
4	Sum of Lines 3.01 through 3.03		1,284,748				337,896
5	**FERC Account No. 456 (e)**						
5.01	Firm Point to Point Revenues	DA	3,188,500		1.0000		3,188,500
5.02	Oyster Creek Interconnection	DA	12,492		1.0000		12,492
5.XX							
6	Sum of Lines 5.01 through 5.XX		3,200,992				3,200,992
7	**Other**						
7.01					-		-
7.02					-		-
7.XX							
8	Sum of Lines 7.01 through 7.XX		-				-
9	Sum of Lines 2, 4, 6, and 8						3,613,177

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)
								2025	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026						
Ln.	**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**	**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.

Line	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	x	(D) TE Allocator	=	(E) Total Transmission	-	(F) Transmission Exclusions (a)	=	(G) To Revenue Req.	(H)	(I)	(J)
1	560	Operation Supervision and Engineering	Page 321.83.b	833,881		0.96870		807,784				807,784			
2	561.1	Load Dispatch-Reliability	Page 321.85.b	534,606		0.96870		517,875				517,875			
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	1,668,680		0.96870		1,616,458				1,616,458			
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b			0.96870		-				-			
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	228,660		0.96870		221,504		221,504		-			
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	553,199		0.96870		535,886				535,886			
7	561.6	Transmission Service Studies	Page 321.90.b			0.96870		-				-			
8	561.7	Generation Interconnection Studies	Page 321.91.b	67,061		0.96870		64,962				64,962			
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b			0.96870		-		-		-			
10	562	Station Expenses	Page 321.93.b	5,356,990		0.96870		5,189,341				5,189,341			
11	563	Overhead Lines Expense	Page 321.94.b	7,673,917		0.96870		7,433,759				7,433,759			
12	564	Underground Lines Expense	Page 321.95.b			0.96870		-				-			
13	565	Transmission of Electricity by Others	Page 321.96.b	3,923		0.96870		3,800		3,800		-			
14	566	Miscellaneous Transmission Expense	Page 321.97.b	4,674,344		0.96870		4,528,058		1,915		4,526,143			
15	567	Rents	Page 321.98.b	15,871,784		0.96870		15,375,070				15,375,070			
16	568	Maintenance Supervision and Engineering	Page 321.101.b	4,049,899		0.96870		3,923,156				3,923,156			
17	569	Maintenance of Structures	Page 321.102.b			0.96870		-				-			
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	63,631		0.96870		61,639				61,639			
19	569.2	Maintenance of Computer Software	Page 321.104.b	72,949		0.96870		70,666				70,666			
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	267,145		0.96870		258,785				258,785			
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b			0.96870		-				-			
22	570	Maintenance of Station Equipment	Page 321.107.b	3,511,392		0.96870		3,401,502				3,401,502			
23	571	Maintenance of Overhead Lines	Page 321.108.b	24,954,992		0.96870		24,174,015				24,174,015			
24	572	Maintenance of Underground Lines	Page 321.109.b	-		0.96870		-				-			
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	15,751		0.96870		15,258				15,258			
26		Sum of Lines 1 through 25		70,402,804				68,199,518		227,219		67,972,298			

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	-	Transmission Exclusions (a)	=	To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	85,524				85,524		0.0673		5,760				5,760
28	921	Office Supplies and Expenses	Page 323.182.b	2,250,666				2,250,666		0.0673		151,580				151,580
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b					-		0.0673		-				-
30	923	Outside Services Employed	Page 323.184.b	155,302,265				155,302,265		0.0673		10,459,454		6,809,750		3,649,704
31	924	Property Insurance	Page 323.185.b	1,591,849				1,591,849		0.0673		107,209				107,209
32	925	Injuries and Damages	Page 323.186.b	5,668,481				5,668,481		0.0673		381,767				381,767
33	926	Employee Pensions and Benefits	Page 323.187.b	(14,287,059)				(14,287,059)		0.0673		(962,219)				(962,219)
34	927	Franchise Requirements	Page 323.188.b					-		0.0673		-				-
35	928	Regulatory Commission Expense	Page 323.189.b	3,243,166				3,243,166		1.0000		3,243,166		3,243,166		-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b					-		0.0673		-				-
37	930.1	General Advertising Expenses	Page 323.191.b	1,354,567				1,354,567		0.0673		91,229		91,229		-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	3,556,039				3,556,039		0.0673		239,496		234,777		4,718
39	931	Rents	Page 323.193.b	2,959,424				2,959,424		0.0673		199,314				199,314
40	935	Maintenance of General Plant	Page 323.196.b	7,318,793				7,318,793		0.0673		492,913				492,913
41		Sum of Lines 27 through 40		169,043,715		-		169,043,715				14,409,669		10,378,922		4,030,747

42 Total OpEx (Line 26 + Line 41) $72,003,045

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.