Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | For the 12 months ended 12/31/2027

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)	(5)
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				Allocated Amount $ 362,453,801
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	4,358,620	DA 1.00000	4,358,620
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	22,118,055	DA 1.00000	22,118,055
4	TOTAL REVENUE CREDITS (sum lines 2-3)		26,476,675		26,476,675
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			(8,999,982)
6	NET REVENUE REQUIREMENT	(Line 1 - Line 4 + Line 5)			$ 326,977,144
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,458.4
9	Average 12 CPs (MW)			(Note S)	4,325.6
			Total		
10	Annual Rate ($/MW/Yr)	(line 6 / line 8)	50,628.20		
			Peak Rate Total		Off-Peak Rate Total
11	Point-to-Point Rate ($/MW/Year)	(line 6 / line 9)	75,591.17		75,591.17
12	Point-to-Point Rate ($/MW/Month)	(line 11/12)	6,299.26		6,299.26
13	Point-to-Point Rate ($/MW/Week)	(line 11/52)	1,453.68		1,453.68
14	Point-to-Point Rate ($/MW/Day)	(line 13/5; line 13/7)	290.74		207.67
15	Point-to-Point Rate ($/MWh)	(line 11/4,160; line 11/8,760)	18.17		8.63

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | For the 12 months ended 12/31/2027

Jersey Central Power & Light

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator		(5) Transmission (Col 3 times Col 4)
	RATE BASE:					
	GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	-	NA		
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	3,210,807,205	TP	1.00000	3,210,807,205
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	7,176,158,365	NA		
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	387,471,960	W/S	0.07748	30,022,753
5	TOTAL GROSS PLANT (sum lines 1-4)		10,774,437,530	GP=	30.079%	3,240,829,958
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)	503,991,400	TP	1.00000	503,991,400
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	2,084,657,793	NA		
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	167,237,067	W/S	0.07748	12,958,143
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		2,755,886,260			516,949,544
12	NET PLANT IN SERVICE					
13	Production	(line 1- line 7)	-			
14	Transmission	(line 2- line 8)	2,706,815,805			2,706,815,805
15	Distribution	(line 3 - line 9)	5,091,500,572			
16	General & Intangible	(line 4 - line 10)	220,234,893			17,064,610
17	TOTAL NET PLANT (sum lines 13-16)		8,018,551,270			2,723,880,415
18	ADJUSTMENTS TO RATE BASE					
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(532,749,035)	DA	1.00000	(532,749,035)
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(942,004)	DA	1.00000	(942,004)
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)		(533,691,038)			(533,691,038)
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)	9,605,505			9,605,505
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)		9,605,505			9,605,505
31	RATE BASE (sum lines 17, 24, 25, & 30)		7,494,465,737			2,199,794,881

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2027

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)	72,131,925	DA	1.00000	72,131,925
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	1,032,709	DA	1.00000	1,032,709
4	A&G	Attachment 20, Line 41, Col. (I)	4,715,687	DA	1.00000	4,715,687
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)		77,880,320			77,880,320
7	DEPRECIATION AND AMORTIZATION EXPENSE					
8	Transmission	336.7.b (Note N)	70,872,043	TP	1.00000	70,872,043
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	15,193,682	W/S	0.07748	1,177,262
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		86,065,725			72,049,305
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,737,437	DA	1.00000	2,737,437
13	INCOME TAXES	(Note G)				
14	Total Income Taxes	Attachment 15, Line 22	42,887,390	DA	1.00000	42,887,390
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	568,608,217	NA		166,899,348
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	778,179,090			362,453,801
17	ADDITIONAL INCENTIVE REVENUE	Attachment 11, Page 2, Line 4, Col. 11 (Note Q)	0			0
18	GROSS REV. REQUIREMENT	(line 16 + line 17)	778,179,090			362,453,801

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | For the 12 months ended 12/31/2027

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)						3,210,807,205	
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)						3,210,807,205	
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)						74,591,806	
7	Less transmission expenses included in OATT Ancillary Services (Note B)						1,708,039	
8	Included transmission expenses (line 6 less line 7)						72,883,767	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)						0.97710	
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=	0.97710	
	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)						-	
			$	%	Cost (Note K)		Weighted	
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)		4,111,538,462	50%	0.0496		0.0247	=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)		4,133,697,964	50%	0.1020		0.0511	
21	Total (sum lines 18-20)		8,245,236,425				0.0759	=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 12/31/2027

Jersey Central Power & Light

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter	
A	As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT.
B	Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.X., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
C	Transmission-related only
D	The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note G. Account 281 is not allocated.
E	Identified in Form 1 as being only transmission related.
F	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 6, column 5 minus amortization of regulatory assets (page 3, line 5, col. 5). Total company Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1. JCP&L to include transmission prepayments only.
G	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T).
H	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
I	Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
J	Enter dollar amounts
K	Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER20-227-000, JCP&L's stated ROE is set to 10.20% (9.7% base ROE plus 50 basis point adder for RTO participation).
L	Line 22 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
M	The revenues credited on page 1, Line 2 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 3 is supported by its own reference.
N	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation and Account 405 amounts unless authorized by FERC.
O	Calculate using a 13 month average balance.
P	Includes only CWIP authorized by the Commission for inclusion in rate base.
Q	Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
R	Unamortized Abandoned Plant, Amortization of Abandoned Plant, and Regulatory assets and liabilities will be zero until the Commission accepts or approves recovery or refund. Utility must submit a Section 205 filing to recover or refund.
S	Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.

Schedule 1A Rate Calculation

1	$	1,708,039	Attachment 20, Lines 2+3+4, Col. C
2	$	151,299	Revenue Credits for Sched 1A - Note A
3	$	1,556,740	Net Schedule 1A Expenses (Line 1 - Line 2)
4		22,396,890	Annual MWh in JCP&L Zone - Note B
5	$	0.0417	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	2,199,794,881
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	5,940,936,055
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	-3,698,034
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	4,133,697,964
	Capitalization			
8	Long Term Debt		Attachment H-4A, page 4, Line 18, Col. 3	4,111,538,462
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	4,133,697,964
11	Total Capitalization		Attachment H-4A, page 4, Line 21, Col. 3	8,245,236,425
12	Debt %	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 4	49.8656%
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	50.1344%
15	Debt Cost	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 5	0.0496
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)	0.0247
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0511
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	**0.0759**
22	Investment Return = Rate Base * Rate of Return		**(Line 1 * Line 21)**	**166,899,348**
Income Taxes				
	Income Tax Rates			
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		T from Attachment 15, line 8	28.11%
24	CIT=(T/1-T) * (1-(WCLTD/R)) =		Calculated	26.35%
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	228,435
28	(Excess)/Deficient Deferred Income Taxes		Attachment 15, line 18	(978,462)
29	Income Tax Calculation		(line 22 * line 24)	43,985,583
30	ITC adjustment		Line 25 * Line 26 * GP	(54,894)
31	Permanent Differences and AFUDC Equity Tax Adjustment		Line 25 * Line 27	317,756
32	(Excess)/Deficient Deferred Income Tax Adjustment		Line 25 * Line 28	(1,361,054)
33	Total Income Taxes		Sum lines 29 to 32	42,887,390
Increased Return and Taxes				
34	Return and Income taxes with increase in ROE		(Line 22 + Line 33)	209,786,738.30
35	Return without incentive adder		Attachment H-4A, Page 3, Line 15, Col. 5	166,899,348.06
36	Income Tax without incentive adder		Attachment H-4A, Page 3, Line 14, Col. 5	42,887,390.24
37	Return and Income taxes without increase in ROE		Line 35 + Line 36	209,786,738.30
38	Return and Income taxes with increase in ROE		Line 34	209,786,738.30
39	Incremental Return and incomes taxes for increase in ROE		Line 38 - Line 37	-
40	Rate Base		Line 1	2,199,794,881.31
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 12/31/2027

			[1] Production	[2] Transmission	[3] Distribution	[4] Intangible	[5] General	[6] Total
1	December	2026	-	3,017,380,414	6,961,392,707	2,228,609	370,163,072	10,351,164,801
2	January	2027	-	3,024,285,552	6,984,375,019	2,275,252	372,148,923	10,383,084,746
3	February	2027	-	3,047,353,271	7,004,774,596	2,323,808	373,982,403	10,428,434,078
4	March	2027	-	3,070,637,832	7,047,038,342	2,377,091	375,820,277	10,495,873,542
5	April	2027	-	3,094,121,372	7,084,072,540	2,429,098	377,731,811	10,558,354,821
6	May	2027	-	3,170,173,171	7,135,834,858	2,470,336	380,231,423	10,688,709,788
7	June	2027	-	3,240,660,261	7,180,251,823	2,515,784	382,845,086	10,806,272,954
8	July	2027	-	3,289,041,578	7,223,591,893	2,560,167	384,736,656	10,899,930,293
9	August	2027	-	3,299,478,191	7,251,313,068	2,605,697	386,486,526	10,939,883,483
10	September	2027	-	3,309,833,002	7,297,335,766	2,654,466	388,252,583	10,998,075,817
11	October	2027	-	3,325,095,975	7,332,880,404	2,705,529	390,117,865	11,050,799,773
12	November	2027	-	3,343,399,579	7,362,189,657	2,744,337	392,149,527	11,100,483,101
13	December	2027	-	3,509,033,467	7,425,008,071	2,830,866	429,748,294	11,366,620,697
14	**13-month Average**	[A] [C]	**-**	**3,210,807,205**	**7,176,158,365**	**2,517,003**	**384,954,957**	**10,774,437,530**

			Production	Transmission	Distribution	Intangible	General	Total
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December	2026		3,017,383,824	6,961,438,364	2,228,609	371,758,683	10,352,809,479
16	January	2027		3,024,288,962	6,984,420,676	2,275,252	373,744,534	10,384,729,424
17	February	2027		3,047,356,681	7,004,820,253	2,323,808	375,578,014	10,430,078,756
18	March	2027		3,070,641,242	7,047,083,999	2,377,091	377,415,888	10,497,518,220
19	April	2027		3,094,124,782	7,084,118,197	2,429,098	379,327,422	10,559,999,499
20	May	2027		3,170,176,581	7,135,880,515	2,470,336	381,827,034	10,690,354,466
21	June	2027		3,240,663,671	7,180,297,480	2,515,784	384,440,697	10,807,917,632
22	July	2027		3,289,044,988	7,223,637,550	2,560,167	386,332,267	10,901,574,971
23	August	2027		3,299,481,601	7,251,358,725	2,605,697	388,082,137	10,941,528,161
24	September	2027		3,309,836,412	7,297,381,423	2,654,466	389,848,194	10,999,720,495
25	October	2027		3,325,099,385	7,332,926,061	2,705,529	391,713,476	11,052,444,451
26	November	2027		3,343,402,989	7,362,235,314	2,744,337	393,745,138	11,102,127,779
27	December	2027		3,509,036,877	7,425,053,728	2,830,866	431,343,905	11,368,265,375
28	13-month Average		-	3,210,810,615	7,176,204,022	2,517,003	386,550,568	10,776,082,208

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	2026		3,410	45,657		1,595,611
30	January	2027		3,410	45,657		1,595,611
31	February	2027		3,410	45,657		1,595,611
32	March	2027		3,410	45,657		1,595,611
33	April	2027		3,410	45,657		1,595,611
34	May	2027		3,410	45,657		1,595,611
35	June	2027		3,410	45,657		1,595,611
36	July	2027		3,410	45,657		1,595,611
37	August	2027		3,410	45,657		1,595,611
38	September	2027		3,410	45,657		1,595,611
39	October	2027		3,410	45,657		1,595,611
40	November	2027		3,410	45,657		1,595,611
41	December	2027		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 12/31/2027

				[1] Production	[2] Transmission	[3] Distribution	[4] Intangible	[5] General	[6] Total
1	December	2026		-	500,720,818	2,024,585,866	975,057	160,032,516	2,686,314,257
2	January	2027		-	502,755,653	2,035,753,033	1,003,245	161,060,090	2,700,572,021
3	February	2027		-	503,891,905	2,047,179,673	1,032,755	162,096,795	2,714,201,127
4	March	2027		-	505,576,925	2,056,263,266	1,063,679	163,143,005	2,726,046,875
5	April	2027		-	507,119,691	2,066,111,349	1,096,065	164,197,743	2,738,524,847
6	May	2027		-	503,405,844	2,074,411,478	1,129,746	165,262,365	2,744,209,433
7	June	2027		-	501,595,196	2,083,695,555	1,164,631	166,338,340	2,752,793,722
8	July	2027		-	501,418,302	2,093,270,868	1,200,763	167,402,916	2,763,292,849
9	August	2027		-	504,273,331	2,104,393,567	1,238,145	168,473,932	2,778,378,974
10	September	2027		-	506,764,223	2,113,377,726	1,276,835	169,550,174	2,790,968,959
11	October	2027		-	508,619,684	2,123,797,772	1,316,913	170,630,901	2,804,365,269
12	November	2027		-	509,534,584	2,134,948,922	1,358,238	171,717,767	2,817,559,510
13	December	2027		-	496,212,048	2,142,762,231	1,401,304	168,917,956	2,809,293,539
14	**13-month Average**		**[A] [C]**	**-**	**503,991,400**	**2,084,657,793**	**1,173,644**	**166,063,423**	**2,755,886,260**

				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	2026			500,722,702	2,024,619,977	975,057	161,232,780	2,687,550,516
16	January	2027			502,757,541	2,035,787,218	1,003,245	162,267,123	2,701,815,126
17	February	2027			503,893,797	2,047,213,931	1,032,755	163,310,596	2,715,451,079
18	March	2027			505,578,821	2,056,297,599	1,063,679	164,363,576	2,727,303,674
19	April	2027			507,121,591	2,066,145,755	1,096,065	165,425,082	2,739,788,493
20	May	2027			503,407,748	2,074,445,958	1,129,746	166,496,473	2,745,479,925
21	June	2027			501,597,104	2,083,730,109	1,164,631	167,579,216	2,754,071,060
22	July	2027			501,420,214	2,093,305,496	1,200,763	168,650,562	2,764,577,034
23	August	2027			504,275,247	2,104,428,268	1,238,145	169,728,347	2,779,670,006
24	September	2027			506,766,143	2,113,412,501	1,276,835	170,811,358	2,792,266,837
25	October	2027			508,621,608	2,123,832,620	1,316,913	171,898,853	2,805,669,994
26	November	2027			509,536,512	2,134,983,844	1,358,238	172,992,488	2,818,871,081
27	December	2027			496,213,980	2,142,797,227	1,401,304	170,199,446	2,810,611,957
28	13-month Average			-	503,993,308	2,084,692,346	1,173,644	167,304,300	2,757,163,599

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	2026			1,884	34,111		1,200,264
30	January	2027			1,888	34,185		1,207,033
31	February	2027			1,892	34,258		1,213,802
32	March	2027			1,896	34,332		1,220,570
33	April	2027			1,900	34,406		1,227,339
34	May	2027			1,904	34,480		1,234,108
35	June	2027			1,908	34,554		1,240,877
36	July	2027			1,912	34,627		1,247,646
37	August	2027			1,916	34,701		1,254,414
38	September	2027			1,920	34,775		1,261,183
39	October	2027			1,924	34,849		1,267,952
40	November	2027			1,928	34,922		1,274,721
41	December	2027			1,932	34,996		1,281,490
42	13-month Average			-	1,908	34,554	-	1,240,877

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.	(A) Text Description	(B) Allocator	(C) Allocator Output	(D) 2026 December 31 Balance	(E) 2027 March Balance	(F) 2027 June Balance	(G) 2027 September Balance	(H) 2027 December Balance	(I) To Rate Base (f)	(J) Total
1	**FERC Account No. 190 (e)**									
1.01	Accrued Liability: Severance Expense	WS	0.0775	(6,063)	(10,611)	(15,158)	(19,706)	(24,253)	(1,879)	
1.02	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0775	1,244,689	1,229,167	1,213,645	1,198,123	1,182,601	91,632	
1.03	AMT Carryforward	GP	0.3008	15,475	26,068	36,660	47,252	57,844	17,399	
1.04	Federal NOL	DA	1.0000	18,959,844	19,172,089	19,384,335	19,596,580	19,808,825	19,808,825	
1.05	ITC FAS 109	DA	1.0000	288,004	275,179	262,353	249,528	236,703	236,703	
1.06	NOL Deferred Tax Asset - LT NJ	GP	0.3008	182,383,033	189,853,864	197,324,696	204,795,527	212,266,359	63,847,340	
1.07	Capitalized Interest	DA	1.0000	10,587,354	11,419,525	12,251,695	13,083,865	13,916,036	13,916,036	
1.08	Contribution in Aid of Construction	DA	1.0000	21,033,257	21,607,460	22,181,663	22,755,866	23,330,069	23,330,069	
1.09	Cost of Removal	DA	1.0000	(1,309,229)	(2,370,828)	(3,432,427)	(4,494,026)	(5,555,625)	(5,555,625)	
1.10	Capitalization Adjustment	DA	1.0000	5,852,465	5,835,682	5,818,898	5,802,114	5,785,331	5,785,331	
1.11	FAS109 Related to Property	DA	1.0000	(475,650)	(437,515)	(399,380)	(361,244)	(323,109)	(323,109)	
2	Sum of Lines 1.01 through 1.11			238,573,179	246,600,079	254,626,980	262,653,880	270,680,781	121,152,722	
3	**FERC Account No. 190 ADIT Adjustments**									
3.01	FAS 109 - Non-property	DA	1.0000	(5,140,746)	(4,755,101)	(4,369,456)	(3,983,811)	(3,598,166)	(3,598,166)	
3.02	FAS109 Related to Property	DA	1.0000	(475,650)	(437,515)	(399,380)	(361,244)	(323,109)	(323,109)	
3.03	ITC FAS 109	DA	1.0000	288,004	275,179	262,353	249,528	236,703	236,703	
3.04	Contribution in Aid of Construction	DA	1.0000	21,033,257	21,607,460	22,181,663	22,755,866	23,330,069	23,330,069	
3.05	Normalization (d)							4,535,318	4,535,318	
4	Sum of Lines 3.01 through 3.05			15,704,865	16,690,023	17,675,181	18,660,339	24,180,815	24,180,815	
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	140,831,486	145,659,859	150,488,232	155,316,604	160,144,977	160,144,977	
9.02	Accelarated Depreciation	DA	1.0000	331,573,202	335,414,216	339,255,229	343,096,242	346,937,255	346,937,255	
9.03	AFUDC	DA	1.0000	13,108,620	13,636,624	14,164,627	14,692,631	15,220,634	15,220,634	
9.04	AFUDC Equity (FAS109)	DA	1.0000	8,522,644	9,461,511	10,400,378	11,339,246	12,278,113	12,278,113	
9.05	Capitalized Tree Trimming	DA	1.0000	2,091,684	2,067,618	2,043,551	2,019,485	1,995,418	1,995,418	
9.06	Casualty Loss	DA	1.0000	(6,478,082)	(6,830,634)	(7,183,187)	(7,535,739)	(7,888,291)	(7,888,291)	
9.07	OPEBs	DA	1.0000	(720,794)	(691,447)	(662,101)	(632,754)	(603,408)	(603,408)	
9.08	Other	DA	1.0000	1,669,580	1,624,595	1,579,609	1,534,623	1,489,638	1,489,638	
9.09	Pension and Capitalized Benefits	DA	1.0000	15,528,068	15,921,983	16,315,898	16,709,812	17,103,727	17,103,727	
9.10	Tax Repairs	DA	1.0000	98,646,239	105,597,322	112,548,404	119,499,486	126,450,568	126,450,568	
9.11	FAS109 Related to Property	DA	1.0000	(108,354,228)	(107,953,559)	(107,552,890)	(107,152,222)	(106,751,553)	(106,751,553)	
10	Sum of Lines 9.01 through 9.11			496,418,420	513,908,085	531,397,750	548,887,415	566,377,079	566,377,079	
11	**FERC Account No. 282 ADIT Adjustments**									
11.01	FAS 109 - Non-property	DA	1.0000	(40)	(30)	(20)	(10)	-	-	
11.02	FAS109 Related to Property	DA	1.0000	(108,354,228)	(107,953,559)	(107,552,890)	(107,152,222)	(106,751,553)	(106,751,553)	
11.03	AFUDC Equity (FAS109)	DA	1.0000	8,522,644	9,461,511	10,400,378	11,339,246	12,278,113	12,278,113	
11.04	OPEBs/FAS 106	DA	1.0000	(720,794)	(691,447)	(662,101)	(632,754)	(603,408)	(603,408)	
11.05	Normalization (d)							39,970,682	39,970,682	
12	Sum of Lines 11.01 through 11.05			(100,552,418)	(99,183,526)	(97,814,633)	(96,445,740)	(55,106,166)	(55,106,166)	
13	**FERC Account No. 283 (e)**									
13.01	Deferred Charge-EIB	GP	0.3008	1,390,488	1,463,208	1,535,928	1,608,648	1,681,369	505,737	
13.02	FE Service Timing Allocation	WS	0.0775	67,608,086	69,023,275	70,438,464	71,853,654	73,268,843	5,677,140	
13.03	Post Retirement Benefits SFAS 106 Accrual	WS	0.0775	30,659,320	31,946,568	33,233,816	34,521,064	35,808,313	2,774,560	
13.04	Post Retirement Benefits SFAS 106 Payments	WS	0.0775	43,043,907	43,042,993	43,042,079	43,041,166	43,040,252	3,334,917	
13.05	State Income Tax Deductible	GP	0.3008	6,120,389	6,120,389	6,120,389	6,120,389	6,120,389	1,840,944	
13.06	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	3,332,473	3,699,584	4,066,694	4,433,804	4,800,915	4,800,915	
13.07	Property FAS109	DA	1.0000	(42,182,040)	(42,040,284)	(41,898,528)	(41,756,772)	(41,615,017)	(41,615,017)	
14	Sum of Lines 13.01 through 13.07			109,972,622	113,255,733	116,538,843	119,821,953	123,105,064	(22,680,804)	
15	**FERC Account No. 283 ADIT Adjustments**									
15.01	FAS 109 - Non-property	DA	1.0000	(871,147)	(653,360)	(435,574)	(217,787)	-	-	
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	3,332,473	3,699,584	4,066,694	4,433,804	4,800,915	4,800,915	
15.03	Property FAS109	DA	1.0000	(42,182,040)	(42,040,284)	(41,898,528)	(41,756,772)	(41,615,017)	(41,615,017)	
15.04	Normalization (d)							(213,876)	(213,876)	
15.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0775	30,659,320	31,946,568	33,233,816	34,521,064	35,808,313	2,774,560	
15.06	Post Retirement Benefits SFAS 106 Payments	WS	0.0775	43,043,907	43,042,993	43,042,079	43,041,166	43,040,252	3,334,917	
16	Sum of Lines 15.01 through 15.06			33,982,513	35,995,500	38,008,488	40,021,475	41,820,587	(30,918,501)	
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)									(532,749,035)

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
			2027 Quarterly Activity and Balances							
1	PTRR	**Beginning 190 (including adjustments)** 94,190,579	Q1 Activity 1,829,161	**Ending Q1** 96,019,741	Q2 Activity 1,829,161	**Ending Q2** 97,848,902	Q3 Activity 1,829,161	**Ending Q3** 99,678,064	Q4 Activity 1,829,161	**Ending Q4** 101,507,225
2	PTRR	**Beginning 190 (including adjustments)** **94,190,579**	**Pro-rated Q1** **1,383,147**		**Pro-rated Q2** **927,109**		**Pro-rated Q3** **466,060**		**Pro-rated Q4** **5,011**	
3	PTRR	**Beginning 282 (including adjustments)** 596,970,838	Q1 Activity 16,120,772	**Ending Q1** 613,091,610	Q2 Activity 16,120,772	**Ending Q2** 629,212,383	Q3 Activity 16,120,772	**Ending Q3** 645,333,155	Q4 Activity 16,120,772	**Ending Q4** 661,453,927
4	PTRR	**Beginning 282 (including adjustments)** **596,970,838**	**Pro-rated Q1** **12,189,954**		**Pro-rated Q2** **8,170,802**		**Pro-rated Q3** **4,107,484**		**Pro-rated Q4** **44,166**	
5	PTRR	**Beginning 283 (Including adjustments)** 8,368,858	Q1 Activity (86,259)	**Ending Q1** 8,282,599	Q2 Activity (86,259)	**Ending Q2** 8,196,339	Q3 Activity (86,259)	**Ending Q3** 8,110,080	Q4 Activity (86,259)	**Ending Q4** 8,023,821
6	PTRR	**Beginning 283 (Including adjustments)** **8,368,858**	**Pro-rated Q1** **(65,226)**		**Pro-rated Q2** **(43,720)**		**Pro-rated Q3** **(21,978)**		**Pro-rated Q4** **(236)**	

					2027 PTRR				
			J	K	L	M	N	O	P
					Page 1, row 2,4,6 Column				Line 7= J-N-O
				Page 1, B+D+F+H	A+B+D+F+H	J-L		M-N	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	121,152,722	7,316,646	96,971,907	24,180,815	19,645,497	**4,535,318**	**96,971,907**
8	PTRR	Total Account 282	566,377,079	64,483,089	621,483,245	(55,106,166)	(95,076,848)	**39,970,682**	**(621,483,245)**
9	PTRR	Total Account 283	(22,680,804)	(345,037)	8,237,696	(30,918,501)	(30,704,625)	**(213,876)**	**(8,237,696)**
10	PTRR	Total ADIT Subject to Normalization	(422,543,553)	(56,821,406)	(532,749,035)	110,205,482	(106,135,976)	44,292,124	(532,749,035)

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
		2027 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	-	-	-	-	-	-	-

		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	6,043,252	JCP&L Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-$397,671	
8	PBOP expense in Account 926 for current year, total company	(18,460,405)	JCP&L Account 926: Company Records
9	W&S Labor Allocator	7.748%	
10	Allocated Transmission PBOP (line 8 * line 9)	(1,430,380)	
11	PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	1,032,709	

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 & Unemployment Taxes	263.i	WS	4,641,513	0.0775		359,642
1.02	Heavy Highway Use Tax	263.i	GP	2,000	0.3008		602
1.03	Local Real Estate	263.i	GP	7,903,200	0.3008		2,377,194
2	Sum of Lines 1.01 through 1.03			12,546,713			2,737,437
3	FF1, Page 115.14g			-			

Notes

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

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

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

Capital Structure Calculation

				[1]	[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	2026		5,525,835,250			(3,859,139)	1,810,936,125	3,718,758,265	3,400,000,000
2	January	2027		5,823,420,137			(3,832,288)	1,810,936,125	4,016,316,301	3,400,000,000
3	February	2027		5,849,060,139			(3,805,437)	1,810,936,125	4,041,929,452	3,400,000,000
4	March	2027		5,869,330,230			(3,778,586)	1,810,936,125	4,062,172,692	4,325,000,000
5	April	2027		5,890,511,151			(3,751,735)	1,810,936,125	4,083,326,762	4,325,000,000
6	May	2027		5,908,377,317			(3,724,884)	1,810,936,125	4,101,166,076	4,325,000,000
7	June	2027		5,927,374,362			(3,698,034)	1,810,936,125	4,120,136,271	4,325,000,000
8	July	2027		5,969,597,635			(3,671,183)	1,810,936,125	4,162,332,693	4,325,000,000
9	August	2027		6,029,409,939			(3,644,332)	1,810,936,125	4,222,118,146	4,325,000,000
10	September	2027		6,074,918,472			(3,617,481)	1,810,936,125	4,267,599,828	4,325,000,000
11	October	2027		6,096,057,614			(3,590,630)	1,810,936,125	4,288,712,119	4,325,000,000
12	November	2027		6,116,630,298			(3,563,779)	1,810,936,125	4,309,257,953	4,325,000,000
13	December	2027		6,151,646,167			(3,536,928)	1,810,936,125	4,344,246,971	4,325,000,000
14	13-month Average			5,940,936,055	-	-	(3,698,034)	1,810,936,125	4,133,697,964	4,111,538,462

Notes:

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

Stated Value Inputs

For the 12 months ended 12/31/2027

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 12/31/2027

t=N **Long Term Debt 12/31/2027**	(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	$ 199,005,997	12	$ 199,005,997	4.80%	6.54%	0.31%
(2) 6.15% Series	5/21/2007	6/1/2037	$ 300,000,000	$ 295,979,779	$ 298,739,214	12	$ 298,739,214	7.21%	6.25%	0.45%
(3) 2.75% Series	6/10/2021	3/1/2032	$ 500,000,000	$ 494,120,954	$ 497,715,622	12	$ 497,715,622	12.01%	2.88%	0.35%
(4) 5.10% Series	12/5/2024	1/15/2035	$ 700,000,000	$ 691,906,657	$ 692,347,353	12	$ 692,347,353	16.70%	5.25%	0.88%
(5) 4.15% Series	9/4/2025	1/15/2029	$ 350,000,000	$ 347,549,326	$ 349,240,271	12	$ 349,240,271	8.43%	4.37%	0.37%
(6) 4.40% Series	9/5/2025	1/15/2031	$ 500,000,000	$ 494,614,037	$ 496,943,920	12	$ 496,943,920	11.99%	4.63%	0.55%
(7) 5.15% Series	9/6/2025	1/15/2036	$ 500,000,000	$ 494,309,037	$ 495,581,719	12	$ 495,581,719	11.96%	5.29%	0.63%
(8) 4.60% Series	5/6/2026	1/15/2030	$ 350,000,000	$ 346,556,000	$ 348,096,871	12	$ 348,096,871	8.40%	4.89%	0.41%
(9) 5.30% Series	3/1/2027	3/1/2034	$ 925,000,000	$ 917,137,500	$ 918,075,342	10	$ 767,158,848	18.51%	5.45%	1.01%
			$ 4,325,000,000		$ 4,295,746,310		$ 4,144,829,815	100.000%		4.96% **

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 12/31/2027

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)	$ 2,149,674		$ 347,549,326	99.2998	4.15%	$ 14,525,000	4.37%
(6) 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%
(7) 5.15% Series	9/6/2025	1/15/2036	$ 500,000,000	$ (1,120,000)	$ 4,570,963		$ 494,309,037	98.8618	5.15%	$ 25,750,000	5.29%
(8) 4.60% Series	5/6/2026	1/15/2030	$ 350,000,000	$ (294,000)	$ 3,150,000		$ 346,556,000	99.0160	4.60%	$ 16,100,000	4.89%
(9) 5.30% Series	3/1/2027	3/1/2034	$ 925,000,000		$ 7,862,500		$ 917,137,500	99.1500	5.30%	$ 49,025,000	5.45%
TOTALS			$ 4,325,000,000	(11,523,000)	$ 34,866,583	-	$ 4,278,610,417			$ 208,100,000	

* 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 $C_{t=0}$ 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)	$ 3,210,807,205	
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	$ 2,706,815,805	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	$ 77,880,320	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.425568%	2.425568%
	GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	$ 1,177,262	
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.036666%	0.036666%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	$ 2,737,437	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.085257%	0.085257%
9	**Annual Allocation Factor for Expense**	**Sum of line 4. 6. & 8**		**2.547491%**
	INCOME TAXES			
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	$ 42,887,390	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.584422%	1.584422%
	RETURN			
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	$ 166,899,348	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.165892%	6.165892%
14	**Annual Allocation Factor for Return**	**Sum of line 11 and 13**		**7.750315%**

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

Line No.	(5)	(6)	(7) Reference	(8) Transmission	(9) Allocator
		INCOME TAXES			
10b		Total Income Taxes	Attachment 2, line 33	$ 42,887,390	
11b		Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.584422%	1.584422%
		RETURN			
12b		Return on Rate Base	Attachment 2, line 22	$ 166,899,348	
13b		Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.165892%	6.165892%
14b		**Annual Allocation Factor for Return**	**Sum of line 11b and 13b**		**7.750315%**
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	2.547491%	$320,683	$ 7,740,217	7.750315%	$599,891	$ 269,226	$1,189,800	$ -	$1,189,800	(87,386)	$1,102,414
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	$ 5,983,501	2.547491%	$152,429	$ 4,004,135	7.750315%	$310,333	$ 128,047	$590,809	$ -	$590,809	(41,864)	$548,945
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	$ 7,336,240	2.547491%	$186,890	$ 5,317,580	7.750315%	$412,129	$ 167,266	$766,285	$ -	$766,285	(51,792)	$714,493
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	$ 173,451,836	2.547491%	$4,418,670	$ 138,793,539	7.750315%	$10,756,936	$3,417,069	$18,592,674	$ -	$18,592,674	(1,234,922)	$17,357,753
2e	Larrabee substation – Reconfigure substation.	b3737.1	$ 8,063,631	2.547491%	$205,420	$ 7,602,463	7.750315%	$589,215	$183,851	$978,486	$ -	$978,486	1,136,349	$2,114,835
3	Transmission Enhancement Credit taken to Attachment H-4A Page 1, Line 3, Col. 3											$22,118,055		
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-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
			(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	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836	$ 173,451,836
2e	Larrabee substation – Reconfigure substation.	b3737.1	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631	$ 8,063,631

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 12/31/2027

Accumulated Depreciation (Note C)	Dec-26 (Note B)	Jan-27 (Note B)	Feb-27 (Note B)	Mar-27 (Note B)	Apr-27 (Note B)	May-27 (Note B)	Jun-27 (Note B)	Jul-27 (Note B)	Aug-27 (Note B)	Sep-27 (Note B)	Oct-27 (Note B)	Nov-27 (Note B)	Dec-27 (Note B)	Project Net Plant (Note C & D)
$ 4,847,976	$ 4,713,363	$ 4,735,798	$ 4,758,234	$ 4,780,669	$ 4,803,105	$ 4,825,540	$ 4,847,976	$ 4,870,411	$ 4,892,847	$ 4,915,282	$ 4,937,718	$ 4,960,153	$ 4,982,589	$7,740,217
$ 1,979,366	$ 1,915,342	$ 1,926,013	$ 1,936,683	$ 1,947,354	$ 1,958,024	$ 1,968,695	$ 1,979,366	$ 1,990,036	$ 2,000,707	$ 2,011,377	$ 2,022,048	$ 2,032,718	$ 2,043,389	$4,004,135
$ 2,018,660	$ 1,935,027	$ 1,948,966	$ 1,962,905	$ 1,976,844	$ 1,990,783	$ 2,004,722	$ 2,018,660	$ 2,032,599	$ 2,046,538	$ 2,060,477	$ 2,074,416	$ 2,088,355	$ 2,102,294	$5,317,580
$ 34,658,297	$ 32,949,762	$ 33,234,518	$ 33,519,274	$ 33,804,029	$ 34,088,785	$ 34,373,541	$ 34,658,297	$ 34,943,052	$ 35,227,808	$ 35,512,564	$ 35,797,320	$ 36,082,075	$ 36,366,831	$138,793,539
$ 461,168	$ 369,242	$ 384,563	$ 399,884	$ 415,205	$ 430,526	$ 445,847	$ 461,168	$ 476,489	$ 491,810	$ 507,131	$ 522,451	$ 537,772	$ 553,093	$7,602,463

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		23,292,738							
2a		b0174			1,321,976	0.06	1,325,503	1,249,485	76,018	11,368.41	87,386
2b		b0268			654,060	0.03	655,805	619,387	36,418	5,446.31	41,864
2c		b0726			845,972	0.04	848,228	803,174	45,054	6,737.84	51,792
2d		b2015			20,408,762	0.88	20,463,202	19,388,936	1,074,265	160,656.10	1,234,922
2e		b3737.1			-	-	-	988,517	(988,517)	(147,832.44)	(1,136,349)
3		Subtotal			23,230,771			23,049,499	243,238		279,615
4		Total Interest (Sourced from Attachment 13a, line 49)									36,376

NOTE

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

For the 12 months ended 12/31/2027

Line	(A) Month	(B) Annual Rate	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) 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	0.0675	0.0057	1.0782	0.0062	-
21	Aug-26	0.0675	0.0057	1.0782	0.0062	-
22	Sep-26	0.0675	0.0055	1.0782	0.0060	0.0183
23	Oct-26	0.0675	0.0057	1.0966	0.0063	-
24	Nov-26	0.0675	0.0055	1.0966	0.0061	-
25	Dec-26	0.0675	0.0057	1.0966	0.0063	0.0187
26	Year 2 True-Up Adjustment + Interest EB			1.1152		
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	0.0675	0.0057	1.0194	0.0058	-
31	Feb-27	0.0675	0.0052	0.9236	0.0048	-
32	Mar-27	0.0675	0.0057	0.8278	0.0047	0.0154
33	Apr-27	0.0675	0.0055	0.7474	0.0041	-
34	May-27	0.0675	0.0057	0.6516	0.0037	-
35	Jun-27	0.0675	0.0055	0.5558	0.0031	0.0110
36	Jul-27	0.0675	0.0057	0.4710	0.0027	-
37	Aug-27	0.0675	0.0057	0.3752	0.0022	-
38	Sep-27	0.0675	0.0055	0.2794	0.0016	0.0064
39	Oct-27	0.0675	0.0057	0.1900	0.0011	-
40	Nov-27	0.0675	0.0055	0.0942	0.0005	-
41	Dec-27	0.0675	0.0057	(0.0016)	(0.0000)	0.0016
42	Year 3 True-Up Adjustment + Interest EB			(0.0000)		
43	Total Amount Refunded/Surcharged			1.1495		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1495		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			245,520,457		
47	2025 Rate Year ATRR (c): -			237,691,319		
48	Base Refund or (Surcharge):			7,829,137		
49	Interest (Line 45 × Line 48): +			1,170,845		
50	Total Refund or (Surcharge):			8,999,982		

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-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	0.0675	0.0057		1.0782	0.0062	-	
21	Aug-26	0.0675	0.0057		1.0782	0.0062	-	
22	Sep-26	0.0675	0.0055		1.0782	0.0060	0.0183	
23	Oct-26	0.0675	0.0057		1.0966	0.0063	-	
24	Nov-26	0.0675	0.0055		1.0966	0.0061	-	
25	Dec-26	0.0675	0.0057		1.0966	0.0063	0.0187	
26		Year 2 True-Up Adjustment + Interest EB			1.1152			
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	0.0675	0.0057		1.0194	0.0058	-	
31	Feb-27	0.0675	0.0052		0.9236	0.0048	-	
32	Mar-27	0.0675	0.0057		0.8278	0.0047	0.0154	
33	Apr-27	0.0675	0.0055		0.7474	0.0041	-	
34	May-27	0.0675	0.0057		0.6516	0.0037	-	
35	Jun-27	0.0675	0.0055		0.5558	0.0031	0.0110	
36	Jul-27	0.0675	0.0057		0.4710	0.0027	-	
37	Aug-27	0.0675	0.0057		0.3752	0.0022	-	
38	Sep-27	0.0675	0.0055		0.2794	0.0016	0.0064	
39	Oct-27	0.0675	0.0057		0.1900	0.0011	-	
40	Nov-27	0.0675	0.0055		0.0942	0.0005	-	
41	Dec-27	0.0675	0.0057		(0.0016)	(0.0000)	0.0016	
42		Year 3 True-Up Adjustment + Interest EB			(0.0000)			
43			Total Amount Refunded/Surcharged		1.1495			
44			True-Up Before Interest	-	1.0000			
45			Interest Refunded/Surcharged		0.1495			
46		Attachment 13b - PJM Billings, Line 26, Col. E:			23,292,738			
47		2025 Rate Year ATRR (c):		-	23,049,499			
48			Base Refund or (Surcharge):		243,238			
49			Interest (Line 45 × Line 48):	+	36,376			
50			Total Refund or (Surcharge):		279,615			

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) PJM Bill NITS Charge Code	-	(C) True-up (a)	-	(D) Other (b)	=	(E) 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		49,175		245,520,457

	Month	PJM Bill TEC Charge Code	-	True-up (a)	-	Other (b)	=	Total
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		(61,967)		23,292,738

Notes

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
				2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027			
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.

Ln.	(A) Text Description	(B) Exp. Acct.	(C) 2026 December 31	(D) 2027 January 31	(E) 2027 February 28/29	(F) 2027 March 31	(G) 2027 April 30	(H) 2027 May 31	(I) 2027 June 30	(J) 2027 July 31	(K) 2027 August 31	(L) 2027 September 30	(M) 2027 October 31	(N) 2027 November 30	(O) 2027 December 31	(P) JCP&L Average (a)	(Q) Allocator	(R) Allocator Output	= (S) To Formula Rate (Col. P x Col. R) (c)
1																			
2	**FERC Account No. 228.1 (d)**																		
2.01	General Liability	925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WS	0.0775	-
2.02	Workers Compensation	925	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	WS	0.0775	348,796
3	Sum of Lines 2.01 through 2.02		4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546	4,501,546			348,796
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	10,344,568	11,391,943	2,094,750	3,142,125	3,832,290	4,879,665	5,927,040	6,974,415	8,021,790	9,069,165	10,116,540	11,163,915	12,568,500	7,655,900	WS	0.0775	593,207
10.02																-		-	-
11	Sum of Lines 10.01 through 10.02		10,344,568	11,391,943	2,094,750	3,142,125	3,832,290	4,879,665	5,927,040	6,974,415	8,021,790	9,069,165	10,116,540	11,163,915	12,568,500	7,655,900			593,207
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)															12,157,446			942,004
15																			

Notes
(a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
(b) JCP&L may add or remove sublines without a FPA Section 205 filing.
(c) JCP&L to include as a credit to rate base on Attachment H-4A, page 2, line 20.
(d) JCP&L to include total company balances to allocate to the transmission formula rate component and will only show underlying expense accounts for items that are included as a reduction to rate base.

Line	Item									
1	State		**New Jersey**					**Combined Tax Rate**		
2	Nominal Federal Tax Rate (FIT)		21.00%		21.00%		21.00%	21.00%	=	FIT
3	Apportionment Percentage (p)		100.00%	+		+		= 100.00%		
4	Nominal State Tax Rate		9.00%							
5	Percent of Federal Deducted for State		0.00%							
6	Line 3 × Line 4		9.00%	+		+		= 9.00%	=	SIT
7	Line 3 × Line 5		0.00%	+		+		= 0.00%	=	p
8		T =	28.11%	= 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}						
9	Composite Tax Factor (CTF)	=	26.35%	= (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		166,899,348	Attachment H-4A, Page 3, Line 15, Col. 5						
14	Composite Tax Factor	×	26.35%							
15	Preliminary Income Taxes Allowable		43,985,583							
16	AFUDC Equity (b)		228,435							
17	Amortization of ITC Tax Credit (a)		(39,463)	= (131,199) × GP						
18	Amortization of (Excess)/Deficient Deferred Income Tax (c)	+	(978,462)	= Attachment 15a, Line 21, Col. (M)						
19	Income Tax Adjustments		(789,490)							
20	Gross-up on Income Tax Adjustments	+	(308,702)	= Line 19 × TGUF						
21	Grossed-Up Income Tax Adjustments		(1,098,192)							
22	Income Taxes Allowable		42,887,390	= 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	(A) Description	(B) (Excess)/Deficient ADIT Transmission - Beg Balance of Year (c)	(C) Current Period Other Activity	(D) Net Transmission EDIT/DDIT Balance (B + C)	(E) Protected / Non-protected	(F) Property / Non-property	(G) Amortization Start Date	(H) Amort. Period	(I) ARAM/Years Remaining	(J) Unamortized Balance at Year End (D - K)	(K) Amortization for non-ARAM)	(L) ARAM Amortization	(M) Net Transmission EDIT/DDIT Amortization	(N) Amortization Account
		CATEGORY 1			CATEGORY 3			CATEGORY 5						CATEGORY 4
1	**EDIT/DDIT Non-Property**													
2	**FERC Account No. 190 EDIT/DDIT**													
2.01	Accrued Taxes: FICA on Vacation Accrual	868		868	Non-protected	Non-Property	1/1/2018	10	-	-	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	1,539		1,539	Non-protected	Non-Property	1/1/2018	10	-	-	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	5,082		5,082	Non-protected	Non-Property	1/1/2018	10	-	-	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(190)		(190)	Non-protected	Non-Property	1/1/2018	10	-	-	(190)		(190)	411.1
2.05	Company Debt - Issuance Discount	1,644		1,644	Non-protected	Non-Property	1/1/2018	10	-	-	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	16,585		16,585	Non-protected	Non-Property	1/1/2018	10	-	-	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(2,216)		(2,216)	Non-protected	Non-Property	1/1/2018	10	-	-	(2,216)		(2,216)	411.1
2.08	FAS 158 Pension OCI Offset	179		179	Non-protected	Non-Property	1/1/2018	10	-	-	179		179	410.1
2.09	Federal Long Term - Protected	3,742,093		3,742,093	Protected	Non-Property	1/1/2018	35	25	3,598,166	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	701,579		701,579	Non-protected	Non-Property	1/1/2018	10	-	-	701,579		701,579	410.1
2.11	GR&F Tax Audit	3,675		3,675	Non-protected	Non-Property	1/1/2018	10	-	-	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(10,678)		(10,678)	Non-protected	Non-Property	1/1/2018	10	-	-	(10,678)		(10,678)	411.1
2.13	Pension/OPEB : Other Def Cr. or Dr.	227,588		227,588	Non-protected	Non-Property	1/1/2018	10	-	-	227,588		227,588	410.1
2.14	Pensions Expense	270,921		270,921	Non-protected	Non-Property	1/1/2018	10	-	-	270,921		270,921	410.1
2.15	PJM Receivable	(138,176)		(138,176)	Non-protected	Non-Property	1/1/2018	10	-	-	(138,176)		(138,176)	411.1
2.16	Post Retirement Benefits SFAS 106 Accrual	310,722		310,722	Non-protected	Non-Property	1/1/2018	10	-	-	310,722		310,722	410.1
2.17	Unamortized Gain on Reacquired Debt	161		161	Non-protected	Non-Property	1/1/2018	10	-	-	161		161	410.1
2.18	Vacation Pay Accrual	9,372		9,372	Non-protected	Non-Property	1/1/2018	10	-	-	9,372		9,372	410.1
3	**Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[] sublines)**	5,140,746	-	5,140,746						3,598,166	1,542,580		1,542,580	
4	**FERC Account No. 282 EDIT/DDIT**													
4.01	Sale of Property - Book Gain or (Loss)	9,403		9,403	Non-protected	Non-Property	1/1/2018	10	-	-	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(9,444)		(9,444)	Non-protected	Non-Property	1/1/2018	10	-	-	(9,444)		(9,444)	411.1
5	**Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[] sublines)**	(40)	-	(40)						-	(40)		(40)	
6	**FERC Account No. 283 EDIT/DDIT**													
6.01	Accrued Taxes: Tax Audit Reserves	624		624	Non-protected	Non-Property	1/1/2018	10	-	-	624		624	410.1
6.02	Deferred Charge-EIB	(1,568)		(1,568)	Non-protected	Non-Property	1/1/2018	10	-	-	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(71)		(71)	Non-protected	Non-Property	1/1/2018	10	-	-	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(47,441)		(47,441)	Non-protected	Non-Property	1/1/2018	10	-	-	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(109,062)		(109,062)	Non-protected	Non-Property	1/1/2018	10	-	-	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(70,368)		(70,368)	Non-protected	Non-Property	1/1/2018	10	-	-	(70,368)		(70,368)	411.1
6.07	Storm Damage	(619,850)		(619,850)	Non-protected	Non-Property	1/1/2018	10	-	-	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Reacquired Debt	(20,489)		(20,489)	Non-protected	Non-Property	1/1/2018	10	-	-	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(2,922)		(2,922)	Non-protected	Non-Property	1/1/2018	10	-	-	(2,922)		(2,922)	411.1
6.10				-				-		-			-	
6.11				-				-		-			-	
7	**Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[] sublines)**	(871,147)	-	(871,147)						-	(871,147)		(871,147)	
8	**Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)**	**4,269,559**	**-**	**4,269,559**						**3,598,166**	**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	(1,232,320)	-	(1,232,320)	Protected	Property		ARAM	ARAM	(1,047,442)		184,878	184,878	410.1/411.1
13	**Total FERC Account No. 190 EDIT/DDIT**	(1,232,320)	-							(1,047,442)	-		184,878	
14	**FERC Account No. 282 EDIT/DDIT**													
14.01	Property Book-Tax Timing Differences	108,871,073	-	108,871,073	Protected	Property		ARAM	ARAM	107,036,341	-	(1,834,732)	(1,834,732)	410.1/411.1
15	**Total FERC Account No. 282 EDIT/DDIT**	108,871,073	-							107,036,341	-		(1,834,732)	
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)**	**107,638,753**	**-**	**-**						**105,988,899**	**-**		**(1,649,854)**	
19	**Property Gross-up (Line 18 × TGUF)**			-									**(645,116)**	
20	**CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)**												**(2,294,970)**	
21	**Total EDIT/DDIT before Gross-up (Line 8 + Line 18)**												**(978,462)**	
22	**Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)**												**(1,361,054)**	

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 Amortization Period	[4] BegInning Balance	[5] Amortization Expense (p114.10.c)	[6] Additions (Deductions)	[7] Ending Balance
1	**Monthly Balance**	Source					
2	December 2026	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 2027	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

Ln.	Project ID	Text Description	FERC Docket No.	Project Start Date	Original In-Service Date	Revised In-Service Date	2026 December 31	2027 January 31	2027 February 28/29	2027 March 31	2027 April 30	2027 May 31	2027 June 30	2027 July 31	2027 August 31	2027 September 30	2027 October 31	2027 November 30	2027 December 31	Average (a)	× Alloc. (b)	Allocator Output	= To Transmission
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
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	78,851		1.0000		78,851
3.02	Joint Use	DA	196,143		1.0000		196,143
3.03	Affiliated Rents	WS	938,832		0.0775		72,744
4	Sum of Lines 3.01 through 3.03		1,213,826				347,738
5	**FERC Account No. 456 (e)**						
5.01	Firm Point to Point Revenues	DA	3,924,100		1.0000		3,924,100
5.02	Oyster Creek Interconnection	DA	12,492		1.0000		12,492
5.XX							
6	Sum of Lines 5.01 through 5.XX		3,936,592				3,936,592
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						4,358,620

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)
								2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027						
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:
(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	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	x	TE Allocator	=	Total Transmission	-	Transmission Exclusions (a)	=	To Revenue Req.
	(A)		(B)	(C)		(D)		(E)		(F)		(G)
1	560	Operation Supervision and Engineering	Page 321.83.b	633,773		0.97710		619,260				619,260
2	561.1	Load Dispatch-Reliability	Page 321.85.b	492,360		0.97710		481,086				481,086
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	1,215,679		0.97710		1,187,841				1,187,841
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b			0.97710		-				-
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	-		0.97710		-		-		-
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	613,624		0.97710		599,573				599,573
7	561.6	Transmission Service Studies	Page 321.90.b			0.97710		-				-
8	561.7	Generation Interconnection Studies	Page 321.91.b	72,346		0.97710		70,690				70,690
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b			0.97710		-		-		-
10	562	Station Expenses	Page 321.93.b	4,474,831		0.97710		4,372,364				4,372,364
11	563	Overhead Lines Expense	Page 321.94.b	3,394,092		0.97710		3,316,373				3,316,373
12	564	Underground Lines Expense	Page 321.95.b			0.97710		-				-
13	565	Transmission of Electricity by Others	Page 321.96.b	767,485		0.97710		749,911		749,911		-
14	566	Miscellaneous Transmission Expense	Page 321.97.b	4,402,550		0.97710		4,301,738		1,932		4,299,806
15	567	Rents	Page 321.98.b	14,735,959		0.97710		14,398,528				14,398,528
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,367,597		0.97710		3,290,484				3,290,484
17	569	Maintenance of Structures	Page 321.102.b			0.97710		-				-
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	55,139		0.97710		53,876				53,876
19	569.2	Maintenance of Computer Software	Page 321.104.b	2,927,548		0.97710		2,860,512				2,860,512
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	614,328		0.97710		600,261				600,261
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b			0.97710		-				-
22	570	Maintenance of Station Equipment	Page 321.107.b	6,780,104		0.97710		6,624,850				6,624,850
23	571	Maintenance of Overhead Lines	Page 321.108.b	30,025,697		0.97710		29,338,154				29,338,154
24	572	Maintenance of Underground Lines	Page 321.109.b	-		0.97710		-				-
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	18,695		0.97710		18,267				18,267
26		Sum of Lines 1 through 25		74,591,806				72,883,767		751,843		72,131,925

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	40,478,130				40,478,130		0.0775		3,136,394				3,136,394
28	921	Office Supplies and Expenses	Page 323.182.b	2,149,020				2,149,020		0.0775		166,514		(85,567)		252,081
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b	(22,476,185)				(22,476,185)		0.0775		(1,741,537)				(1,741,537)
30	923	Outside Services Employed	Page 323.184.b	144,022,354				144,022,354		0.0775		11,159,382		8,191,559		2,967,823
31	924	Property Insurance	Page 323.185.b	1,182,283				1,182,283		0.0775		91,608				91,608
32	925	Injuries and Damages	Page 323.186.b	10,353,795				10,353,795		0.0775		802,250				802,250
33	926	Employee Pensions and Benefits	Page 323.187.b	(24,565,990)				(24,565,990)		0.0775		(1,903,463)				(1,903,463)
34	927	Franchise Requirements	Page 323.188.b					-		0.0775		-				-
35	928	Regulatory Commission Expense	Page 323.189.b	2,686,372				2,686,372		1.0000		2,686,372		2,686,372		-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b					-		0.0775		-				-
37	930.1	General Advertising Expenses	Page 323.191.b	1,137,647				1,137,647		0.0775		88,149		88,149		-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	3,546,329				3,546,329		0.0775		274,783		321,177		(46,395)
39	931	Rents	Page 323.193.b	400,000				400,000		0.0775		30,993				30,993
40	935	Maintenance of General Plant	Page 323.196.b	14,531,226				14,531,226		0.0775		1,125,933				1,125,933
41		Sum of Lines 27 through 40		173,444,980		-		173,444,980				15,917,377		11,201,690		4,715,687

42	Total OpEx (Line 26 + Line 41)	$76,847,612

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.