

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)	(5)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 171,326,972
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	1,965,634	DA 1.00000	1,965,634
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	22,494,248	DA 1.00000	22,494,248
4	TOTAL REVENUE CREDITS (sum lines 2-3)		24,459,882		24,459,882
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			-
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 146,867,091
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,057.1
9	Average 12 CPs (MW)			(Note S)	4,143.4
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 24,247.10		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 35,446.03		Off-Peak Rate Total 35,446.03
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	2,953.84		2,953.84
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	681.65		681.65
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	136.33		97.38
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	8.52		4.05

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Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
Formula Rate - Non-Levelized					
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GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	44,731,389	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	1,683,377,068	TP	0.99778
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	5,072,133,030	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	381,515,165	W/S	0.09770
5	TOTAL GROSS PLANT (sum lines 1-4)		7,181,756,652	GP=	23.907%
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	24,196,089	NA	
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	424,061,235	TP	0.99778
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,547,281,081	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	183,890,332	W/S	0.09770
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		2,179,428,737		
NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	20,535,300		
14	Transmission	(line 2 - line 8)	1,259,315,833		1,256,519,459
15	Distribution	(line 3 - line 9)	3,524,851,950		
16	General & Intangible	(line 4 - line 10)	197,624,833		19,307,579
17	TOTAL NET PLANT (sum lines 13-16)		5,002,327,915		1,275,827,037
ADJUSTMENTS TO RATE BASE					
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(365,117,351)	DA	1.00000
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(841,566)	DA	1.00000
21	FERC Approved Regulatory Assets and Liabilities	Attachment 19, Line 7, Col. (W) (Notes O & R)	-	DA	1.00000
22	CWIP	Attachment 17, Line 3, Col. (W) (Notes O & P)	-	DA	1.00000
23	Unamortized Abandoned Plant	Attachment 16, Line 15, Col. 7 (Notes O & R)	-	DA	1.00000
24	TOTAL ADJUSTMENTS (sum lines 19-23)		(365,958,917)		(365,958,917)
25	LAND HELD FOR FUTURE USE	(Attachment 14a, Line 5, Col. (S) (Note E)	-	DA	1.00000
WORKING CAPITAL (Note F)					
27	CWC	1/8*(Page 3, Line 6 minus Page 3, Line 5)	4,767,748		4,767,748
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)		4,767,748		4,767,748
31	RATE BASE (sum lines 17, 24, 25, & 30)		4,641,136,747		914,635,869

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For the 12 months ended 12/31/2020

Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	Operating Expenses				
2	Transmission	Attachment 20, Line 26, Col. (G)	38,019,394	DA	38,019,394
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	(1,716,952)	DA	(1,716,952)
4	A&G	Attachment 20, Line 41, Col. (I)	10,037,219	DA	10,037,219
5	FERC Approved Reg. Asset/Liab. Amortizations	Attachment 19, Line 7, Col. (Y) (Note R)	-	DA	-
6	TOTAL OPERATING EXPENSES (sum lines 2 through 5)		<u>46,339,661</u>		<u>46,339,661</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	34,019,560	TP	33,944,018
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	19,666,255	W/S	1,921,357
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>53,685,815</u>		<u>35,865,374</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	1,975,208	DA	1,975,208
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	16,089,396	DA	16,089,396
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	360,566,221	NA	71,057,333
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>478,656,301</u>		<u>171,326,972</u>
17	ADDITIONAL INCENTIVE REVENUE	Attachment 11, Page 2, Line 4, Col. 11 (Note Q)	0		0
18	GROSS REV. REQUIREMENT	(line 16 + line 17)	<u>478,656,301</u>		<u>171,326,972</u>

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2020

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)					1,683,377,068
2	Less transmission plant excluded from ISO rates (Note H)					-
3	Less transmission plant included in OATT Ancillary Services (Note I)					3,738,023
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					1,679,639,044
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	0.99778
TRANSMISSION EXPENSES						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					39,930,645
7	Less transmission expenses included in OATT Ancillary Services (Note B)					1,716,473
8	Included transmission expenses (line 6 less line 7)					38,214,172
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.95701
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	0.99778
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.95489
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$	TP	Allocation		
12	Production 354.20.b	103,407	0.00	-		
13	Transmission 354.21.b	8,159,549	1.00	8,141,430		
14	Distribution 354.23.b	59,068,037	0.00	-		W&S Allocator
15	Other 354.24, 354.25, 354.26.b	16,001,508	0.00	-		(\$ / Allocation)
16	Total (sum lines 12-15)	83,332,501		8,141,430	=	0.09770 = WS
RETURN (R)						
						\$
17	Preferred Dividends (118.29c) (positive number)					-
Cost (Note K) / Weighted						
		\$	%	Cost (Note K)	Weighted	
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)	1,650,000,000	48%	0.0509	0.0242 =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)	1,818,212,279	52%	10.2%	0.0535	
21	Total (sum lines 18-20)	3,468,212,279			0.0777 =ROR	
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note L)						
22	a. Bundled Non-RQ Sales for Resale (311.x.h)					-
23	b. Bundled Sales for Resale included in Divisor on page 1					-
24	Total of (a)-(b)					-

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For the 12 months ended 12/31/2020

Jersey Central Power & Light

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

Note
Letter

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

Schedule 1A Rate Calculation

1	\$ 1,716,473	Attachment 20, Lines 2+3+4, Col. C
2	\$ 143,116	Revenue Credits for Sched 1A - Note A
3	\$ 1,573,357	Net Schedule 1A Expenses (Line 1 - Line 2)
4	21,800,779	Annual MWh in JCP&L Zone - Note B
5	\$ 0.0722	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of JCP&L's zone during the year used to calculate rates under Attachment H-4A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the JCP&L zone. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

Return Calculation		Source Reference	
1	Rate Base	Attachment H-4A, page 2, Line 31, Col. 5	914,635,869
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	3,623,524,624
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	-5,579,489
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,891,834
7	Common Stock	Attachment 8, Line 14, Col. 6	1,818,212,279
Capitalization			
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	1,650,000,000
9	Preferred Stock	Attachment H-4A, page 4, Line 19, Col. 3	0
10	Common Stock	Attachment H-4A, page 4, Line 20, Col. 3	1,818,212,279
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	3,468,212,279
12	Debt %	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 4	47.5749%
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	52.4251%
15	Debt Cost	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 5	0.0509
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)	0.0242
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0535
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0777
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	71,057,333
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	26.91%
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	83,062
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(2,233,304)
29	Income Tax Calculation	(line 22 * line 24)	19,124,041
30	ITC adjustment	Line 25 * Line 26 * GP	(43,629)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	115,541
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(3,106,557)
33	Total Income Taxes	Sum lines 29 to 32	16,089,396
Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	87,146,728.75
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	71,057,332.89
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	16,089,395.86
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	87,146,728.75
38	Return and Income taxes with increase in ROE	Line 34	87,146,728.75
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	914,635,868.52
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 12/31/2020

		[1]	[2]	[3]	[4]	[5]	[6]
		Production	Transmission	Distribution	Intangible	General	Total
1	December 2019	42,938,143	1,651,010,214	4,967,715,732	132,912,893	223,771,983	7,018,348,965
2	January 2020	42,938,143	1,649,171,024	4,994,280,043	134,942,927	228,647,265	7,049,979,403
3	February 2020	42,938,143	1,653,111,573	5,009,177,312	135,497,228	229,143,654	7,069,867,909
4	March 2020	42,938,143	1,657,522,928	5,024,659,354	135,583,052	230,586,998	7,091,290,475
5	April 2020	42,938,143	1,661,510,939	5,040,119,019	136,203,697	246,336,152	7,127,107,950
6	May 2020	42,938,143	1,670,816,514	5,059,774,784	136,540,396	247,054,007	7,157,123,844
7	June 2020	42,938,143	1,674,119,205	5,072,728,277	137,390,377	248,691,315	7,175,867,318
8	July 2020	42,938,143	1,687,517,639	5,087,883,390	137,425,320	249,188,762	7,204,953,254
9	August 2020	42,938,143	1,692,759,878	5,101,678,558	136,773,853	250,807,660	7,224,958,091
10	September 2020	42,938,143	1,693,391,530	5,106,632,533	139,384,806	252,385,970	7,234,732,982
11	October 2020	42,938,143	1,702,427,249	5,128,452,606	139,396,660	254,274,208	7,267,488,868
12	November 2020	42,528,977	1,710,787,742	5,145,060,636	139,590,157	256,348,202	7,294,315,714
13	December 2020	66,659,508	1,779,755,445	5,199,567,149	142,116,610	258,702,992	7,446,801,703
14	13-month Average [A] [C]	44,731,389	1,683,377,068	5,072,133,030	137,212,152	244,303,013	7,181,756,652
		Production	Transmission	Distribution	Intangible	General	Total
	[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December 2019	101,189,007	1,651,013,624	4,967,761,389	132,912,893	225,367,594	7,078,244,507
16	January 2020	101,189,007	1,649,174,435	4,994,325,700	134,942,927	230,242,876	7,109,874,945
17	February 2020	101,189,007	1,653,114,983	5,009,222,968	135,497,228	230,739,265	7,129,763,451
18	March 2020	101,189,007	1,657,526,339	5,024,705,011	135,583,052	232,182,609	7,151,186,017
19	April 2020	101,189,007	1,661,514,349	5,040,164,676	136,203,697	247,931,763	7,187,003,493
20	May 2020	101,189,007	1,670,819,924	5,059,820,441	136,540,396	248,649,618	7,217,019,386
21	June 2020	101,189,007	1,674,122,615	5,072,773,934	137,390,377	250,286,926	7,235,762,860
22	July 2020	101,189,007	1,687,521,049	5,087,929,047	137,425,320	250,784,373	7,264,848,796
23	August 2020	101,189,007	1,692,763,288	5,101,724,214	136,773,853	252,403,271	7,284,853,633
24	September 2020	101,189,007	1,693,394,940	5,106,678,190	139,384,806	253,981,581	7,294,628,524
25	October 2020	101,189,007	1,702,430,660	5,128,498,263	139,396,660	255,869,820	7,327,384,410
26	November 2020	100,779,840	1,710,791,152	5,145,106,293	139,590,157	257,943,813	7,354,211,256
27	December 2020	66,659,508	1,779,758,856	5,199,612,806	142,116,610	260,298,603	7,448,446,382
28	13-month Average	98,501,417	1,683,380,478	5,072,178,687	137,212,152	245,898,624	7,237,171,358

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 2019	58,250,864	3,410	45,657		1,595,611
30	January 2020	58,250,864	3,410	45,657		1,595,611
31	February 2020	58,250,864	3,410	45,657		1,595,611
32	March 2020	58,250,864	3,410	45,657		1,595,611
33	April 2020	58,250,864	3,410	45,657		1,595,611
34	May 2020	58,250,864	3,410	45,657		1,595,611
35	June 2020	58,250,864	3,410	45,657		1,595,611
36	July 2020	58,250,864	3,410	45,657		1,595,611
37	August 2020	58,250,864	3,410	45,657		1,595,611
38	September 2020	58,250,864	3,410	45,657		1,595,611
39	October 2020	58,250,864	3,410	45,657		1,595,611
40	November 2020	58,250,864	3,410	45,657		1,595,611
41	December 2020	-	3,410	45,657		1,595,611
42	13-month Average	53,770,028	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 12/31/2020

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2019	23,601,650	416,377,401	1,515,550,445	89,616,004	89,730,494	2,134,875,994
2	January	2020	23,700,369	417,857,287	1,521,575,280	90,576,102	84,632,137	2,138,341,176
3	February	2020	23,799,090	419,330,045	1,527,536,909	91,561,524	85,311,898	2,147,539,466
4	March	2020	23,897,809	420,807,030	1,533,166,523	92,545,157	85,994,685	2,156,411,204
5	April	2020	23,996,529	422,555,781	1,539,489,592	93,531,044	86,698,920	2,166,271,867
6	May	2020	24,095,249	422,606,141	1,545,892,352	94,528,238	87,455,295	2,174,577,275
7	June	2020	24,193,969	423,029,370	1,551,864,821	95,539,482	88,211,669	2,182,839,312
8	July	2020	24,292,689	424,914,179	1,556,029,060	96,481,236	88,961,719	2,190,678,884
9	August	2020	24,391,408	426,216,439	1,560,816,408	97,095,289	89,737,645	2,198,257,189
10	September	2020	24,490,128	428,553,287	1,558,429,752	97,729,647	90,522,668	2,199,725,483
11	October	2020	24,588,848	428,452,991	1,564,574,408	98,550,209	91,278,452	2,207,444,908
12	November	2020	24,686,816	430,755,002	1,569,767,414	99,244,585	92,072,968	2,216,526,785
13	December	2020	24,814,607	431,341,098	1,569,961,085	100,088,341	92,878,904	2,219,084,035
14	13-month Average	[A] [C]	24,196,089	424,061,235	1,547,281,081	95,160,527	88,729,804	2,179,428,737

			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	2019	81,852,514	416,378,952	1,515,578,359	89,616,004	90,362,177	2,193,788,006
16	January	2020	81,951,233	417,858,842	1,521,603,267	90,576,102	85,270,590	2,197,260,034
17	February	2020	82,049,953	419,331,604	1,527,564,970	91,561,524	85,957,119	2,206,465,170
18	March	2020	82,148,673	420,808,592	1,533,194,659	92,545,157	86,646,675	2,215,343,756
19	April	2020	82,247,393	422,557,348	1,539,517,801	93,531,044	87,357,679	2,225,211,265
20	May	2020	82,346,113	422,607,712	1,545,920,635	94,528,238	88,120,823	2,233,523,520
21	June	2020	82,444,833	423,030,945	1,551,893,178	95,539,482	88,883,965	2,241,792,403
22	July	2020	82,543,552	424,915,758	1,556,057,491	96,481,236	89,640,785	2,249,638,821
23	August	2020	82,642,272	426,218,022	1,560,844,912	97,095,289	90,423,479	2,257,223,973
24	September	2020	82,740,992	428,554,874	1,558,458,330	97,729,647	91,215,271	2,258,699,114
25	October	2020	82,839,712	428,454,581	1,564,603,060	98,550,209	91,977,823	2,266,425,385
26	November	2020	82,937,680	430,756,596	1,569,796,139	99,244,585	92,779,109	2,275,514,109
27	December	2020	24,814,607	431,342,697	1,569,989,884	100,088,341	93,591,813	2,219,827,341
28	13-month Average		77,966,117	424,062,809	1,547,309,437	95,160,527	89,402,101	2,233,900,992

		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	2019	58,250,864	1,551	27,914	631,683
30	January	2020	58,250,864	1,555	27,988	638,452
31	February	2020	58,250,864	1,559	28,061	645,221
32	March	2020	58,250,864	1,563	28,135	651,990
33	April	2020	58,250,864	1,567	28,209	658,759
34	May	2020	58,250,864	1,571	28,283	665,528
35	June	2020	58,250,864	1,575	28,356	672,296
36	July	2020	58,250,864	1,579	28,430	679,065
37	August	2020	58,250,864	1,583	28,504	685,834
38	September	2020	58,250,864	1,586	28,578	692,603
39	October	2020	58,250,864	1,590	28,652	699,372
40	November	2020	58,250,864	1,594	28,725	706,140
41	December	2020	-	1,598	28,799	712,909
42	13-month Average		53,770,028	1,575	28,356	672,296

Notes:

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

Ln.	Text Description	(A) Allocator	(B) Allocator Output	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
					2019 December 31 Balance	2020 March Balance	2020 June Balance	2020 September Balance	2020 December Balance	To Rate Base (f)	Total
FERC Account No. 190 (e)											
1.01	Accrued Taxes: FICA on Vacation Accrual	WS	0.0977	219,218	235,785	268,217	278,222	277,902	27,151		
1.02	Accrued Taxes: Tax Audit Reserves	GP	0.2391	84,330	84,330	84,330	84,330	84,330	20,160		
1.03	Accumulated Provision For Injuries and Damage-General Liability	WS	0.0977	82,362	15,461	141,534	140,550	140,550	13,731		
1.04	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0977	1,198,422	1,189,594	1,172,723	1,145,802	1,265,104	123,598		
1.05	Company Debt - Issuance Discount	GP	0.2391	117,905	111,810	105,716	99,622	142,282	34,015		
1.06	FAS 112 - Medical Benefit Accrual	WS	0.0977	3,908,703	3,907,137	3,907,137	3,907,137	4,122,303	402,741		
1.07	FAS 123R - Performance Shares	WS	0.0977	178,186	60,715	67,700	63,557	97,088	9,485		
1.08	FAS 123R - Restricted Stock	WS	0.0977	43,205	49,687	56,168	62,650	69,132	6,754		
1.09	FAS 123R - Restricted Stock Units	WS	0.0977	295,947	154,506	187,170	262,531	299,551	29,266		
1.10	Federal NOL - Protected	1.0000		4,542,970	4,542,970	4,542,970	4,542,970	4,542,970	4,542,970		
1.11	Federal NOL - Non-protected	DA	1.0000	7,195,971	7,195,971	7,195,971	7,195,971	7,195,971	7,195,971		
1.12	Pension OPEB - Other Deferred Credit or Debit	WS	0.0977	543,475	543,475	543,475	529,716	529,716	51,752		
1.13	GR&F Tax Audit	GP	0.2391	372,613	372,613	372,613	372,613	372,613	89,079		
1.14	ITC FAS 109	DA	1.0000	647,108	634,283	621,458	608,633	595,808	595,808		
1.15	Lease ROU Asset & Liability	GP	0.2391	5,364,742	4,680,220	4,732,868	4,983,946	5,039,618	1,204,800		
1.16	NOL Deferred Tax Asset - LT NJ	GP	0.2391	26,882,545	26,882,545	26,882,545	26,882,545	36,756,701	8,787,270		
1.17	Pension EDCP-SERP Payments	WS	0.0977	1,238,590	1,415,629	1,441,791	1,448,227	1,852,434	180,979		
1.18	Pension OPEB - Other Deferred Credit or Debit	WS	0.0977	70,333,992	73,578,987	73,578,987	73,578,987	76,992,786	7,522,052		
1.19	Pensions and Benefits in Excess of Max	WS	0.0977	805,518	798,570	791,327	783,829	790,729	77,253		
1.20	Pensions Expense	WS	0.0977	27,255,456	36,481,322	34,821,428	33,161,534	32,426,290	3,167,988		
1.21	Post Retirement Benefits SFAS 106 Accrual	WS	0.0977	71,237,949	74,392,987	74,472,042	74,551,096	75,468,417	7,373,124		
1.22	Vacation Pay Accrual	WS	0.0977	2,337,211	2,553,784	2,977,731	3,102,294	3,098,116	309,788		
1.23	Capitalized Interest	DA	1.0000	9,287,426	9,306,422	9,325,418	8,801,752	8,614,463	8,614,463		
1.24	Contribution in Aid of Construction	DA	1.0000	11,976,363	12,233,332	12,490,302	11,860,119	12,016,117	12,016,117		
1.25	FAS109 Related to Property	DA	1.0000	(5,386,835)	(5,264,538)	(5,142,241)	(4,994,486)	(4,818,215)	(4,818,215)		
2	Sum of Lines 1.01 through 1.25			240,763,372	256,157,598	255,639,380	253,454,147	267,972,776	57,570,994		
FERC Account No. 190 ADIT Adjustments											
3.01	FAS 109 - Non-property	DA	1.0000	(14,520,151)	(14,178,839)	(15,167,515)	(14,781,870)	(14,396,225)	(14,396,225)		
3.02	FAS109 Related to Property	DA	1.0000	(5,386,835)	(5,264,538)	(5,142,241)	(4,994,486)	(4,818,215)	(4,818,215)		
3.03	ITC FAS 109	DA	1.0000	647,108	634,283	621,458	608,633	595,808	595,808		
3.04	Contribution in Aid of Construction	DA	1.0000	11,976,363	12,233,332	12,490,302	11,860,119	12,016,117	12,016,117		
3.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0977	71,237,949	74,392,987	74,472,042	74,551,096	75,468,417	7,373,124		
3.06	Normalization (d)							(428,467)	(428,467)		
4	Sum of Lines 3.01 through 3.06			63,954,435	67,817,226	67,274,045	67,243,492	68,437,455	342,142		
FERC Account No. 281											
5.01											
6	Sum of Lines 5.01 through 5.01										
FERC Account No. 281 ADIT Adjustments											
7.01											
8	Sum of Lines 7.01 through 7.01										
FERC Account No. 282 (e)											
9.01	263A Capitalized Overheads	DA	1.0000	76,198,145	77,862,493	79,526,841	77,079,821	77,800,602	77,800,602		
9.02	Accelerated Depreciation	DA	1.0000	268,283,167	269,431,571	270,579,976	273,083,582	271,846,904	271,846,904		
9.03	AFUDC	DA	1.0000	7,162,248	7,253,819	7,345,391	7,220,510	7,192,770	7,192,770		
9.04	AFUDC Equity (FAS109)	DA	1.0000	3,378,456	3,564,333	3,750,210	3,482,845	3,470,044	3,470,044		
9.05	Capitalized Interest	DA	1.0000	3,201,470	3,334,718	3,468,066	3,621,992	3,986,093	3,986,093		
9.06	Casualty Loss	DA	1.0000	13,964,203	13,219,850	12,475,497	9,527,506	8,343,915	8,343,915		
9.07	OPEBs	DA	1.0000	512,798	510,895	508,993	525,186	403,886	403,886		
9.08	Other	DA	1.0000	1,018,447	959,064	899,682	898,827	747,011	747,011		
9.09	Pension and Capitalized Benefits	DA	1.0000	13,913,224	14,081,028	14,248,832	13,864,935	14,031,745	14,031,745		
9.10	Tax Repairs	DA	1.0000	21,127,461	23,530,609	25,933,758	26,192,253	29,420,173	29,420,173		
9.11	FAS109 Related to Property	DA	1.0000	(124,408,999)	(123,738,854)	(123,068,708)	(122,463,400)	(121,030,859)	(121,030,859)		
10	Sum of Lines 9.01 through 9.11			284,350,518	290,009,528	295,668,538	293,034,057	296,212,283	296,212,283		
FERC Account No. 282 ADIT Adjustments											
11.01	FAS 109 - Non-property	DA	1.0000	(323)	(313)	(303)	(293)	(283)	(283)		
11.02	FAS109 Related to Property	DA	1.0000	(124,408,999)	(123,738,854)	(123,068,708)	(122,463,400)	(121,030,859)	(121,030,859)		
11.03	AFUDC Equity (FAS109)	DA	1.0000	3,378,456	3,564,333	3,750,210	3,482,845	3,470,044	3,470,044		
11.04	OPEBs/FAS 106	DA	1.0000	512,798	510,895	508,993	525,186	403,886	403,886		
11.05	Normalization (d)							4,237,132	4,237,132		
12	Sum of Lines 11.01 through 11.05			(120,518,068)	(119,663,939)	(118,809,809)	(118,455,662)	(112,920,080)	(112,920,080)		
FERC Account No. 283 (e)											
13.01	Deferred Charge-EIB	GP	0.2391	219,224	217,376	220,939	257,289	299,781	71,667		
13.02	FE Service Tax Interest Allocation	WS	0.0977	7,220	7,219	7,219	7,219	7,220	705		
13.03	FE Service Timing Allocation	WS	0.0977	37,170,001	45,078,600	45,078,600	47,501,443	46,924,428	4,584,429		
13.04	PJM Receivable	DA	1.0000	(779,616)	(779,616)	(1,813,459)	(2,127,616)	1,470,260	1,470,260		
13.05	Post Retirement Benefits SFAS 106 Payments	WS	0.0977	32,704,982	34,773,209	34,775,021	34,776,376	34,755,542	3,395,552		
13.06	State Income Tax Deductible	GP	0.2391	4,688,428	4,688,428	4,688,428	4,832,315	4,688,848	1,120,943		
13.07	Year-End Additional Temp Adjustments L/T	WS	0.0977	-	-	-	-	121,476	11,868		
13.08	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,321,024	1,393,704	1,466,385	1,361,841	1,356,836	1,356,836		
13.09	Property FAS109	DA	1.0000	(46,539,338)	(46,325,122)	(46,110,905)	(45,931,996)	(45,440,777)	(45,440,777)		
14	Sum of Lines 13.01 through 13.09			29,571,540	39,053,799	38,312,228	40,676,873	44,183,614	(33,428,516)		
FERC Account No. 283 ADIT Adjustments											
15.01	FAS 109 - Non-property	DA	1.0000	(6,969,178)	(6,751,391)	(6,533,604)	(6,315,817)	(6,098,031)	(6,098,031)		
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,321,024	1,393,704	1,466,385	1,361,841	1,356,836	1,356,836		
15.03	Property FAS109	DA	1.0000	(46,539,338)	(46,325,122)	(46,110,905)	(45,931,996)	(45,440,777)	(45,440,777)		
15.04	Normalization (d)							144,064	144,064		
15.05	Post Retirement Benefits SFAS 106 Payments	WS	0.0977	32,704,982	34,773,209	34,775,021	34,776,376	34,755,542	3,395,552		
16	Sum of Lines 15.01 through 15.05			(19,482,510)	(16,909,599)	(16,403,104)	(16,109,595)	(15,282,365)	(46,642,355)		
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)										(365,117,351)

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) JPC&L to include only balances attributable to transmission.
- (f) JPC&L to include year-end balances.
- (g) JPC&L shall not include ADIT associated with nonoperating items.

Line	A	B	C	D	E	F	G	H	I	
	2020 Quarterly Activity and Balances									
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	PTRR	Beginning 190 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2 0		Pro-rated Q3 0		Pro-rated Q4 0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
4	PTRR	Beginning 282 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2 0		Pro-rated Q3 0		Pro-rated Q4 0	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	PTRR	Beginning 283 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2 0		Pro-rated Q3 0		Pro-rated Q4 0	

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

Notes:

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

Line		A	B	C	D	E	F	G	H	I	
2020 Quarterly Activity and Balances											
1	PTRR	Beginning 190 (including adjustments)		Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	ATRR		40,194,744	184,064	40,378,808	43,215	40,422,023	41,642	40,463,665	40,990	40,504,655
			53,987,582	738,143	54,725,725	918,245	55,643,969	(996,348)	54,647,621	2,152,764	56,800,385
3	PTRR	Beginning 190 (including adjustments)		Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR		40,194,744	139,183		21,904		10,610		112	
			53,987,582	558,157		465,412		(253,864)		5,898	
5	PTRR	Beginning 282 (including adjustments)		Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR		405,271,792	5,626,083	410,897,875	1,320,910	412,218,785	1,272,835	413,491,620	1,252,888	414,744,508
			404,868,586	4,804,880	409,673,466	4,804,880	414,478,347	(2,988,627)	411,489,720	1,879,776	413,369,496
7	PTRR	Beginning 282 (including adjustments)		Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR		405,271,792	4,254,244		669,502		324,311		3,433	
			404,868,586	3,633,279		2,435,350		(761,486)		5,150	
9	PTRR	Beginning 283 (including adjustments)		Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR		7,065,528	195,558	7,261,086	45,914	7,307,000	44,243	7,351,243	43,549	7,394,792
			11,774,575	(225,189)	11,549,386	(1,250,777)	10,298,608	(252,148)	10,046,460	3,311,444	13,357,904
11	PTRR	Beginning 283 (including adjustments)		Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR		7,065,528	147,874		23,271		11,273		119	
			11,774,575	(170,280)		(633,956)		(64,246)		9,072	

		2020 PTRR									
Line	Account	A	B	C	D	E	F	G			
				Page 1, row 3,7,11 Column A+B+D+F+H				Line 1= A-E-F Lines 2-3= -A+E+F			
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate			
1	PTRR Total Account 190	44,328,672	309,911	40,366,553	3,962,120	4,390,586	(428,467)	40,366,553			
2	PTRR Total Account 282	299,146,653	9,472,716	410,523,282	(111,376,629)	(115,613,762)	4,237,132	(410,523,282)			
3	PTRR Total Account 283	(24,031,443)	329,264	7,248,066	(31,279,508)	(31,423,573)	144,064	(7,248,066)			
4	PTRR Total ADIT Subject to Normalization	(230,786,538)	(9,492,068)	(377,404,795)	146,618,257	(142,646,748)	3,952,730	(377,404,795)			
		2020 ATRR									
Line	Account	H	I	J	K	L	M	N	O	P	
				Page 1, row 4,8,12 column A+B+D+F+H				Line 5= H-M-O Lines 6-7= -H+M+O			
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate	
5	ATRR Total Account 190	57,570,994	2,812,803	54,763,185	2,807,809	1,154,311	770,609	3,619,978	(428,467)	57,228,852	
6	ATRR Total Account 282	296,212,283	8,500,910	410,180,880	(113,968,597)	2,591,968	(117,157,212)	1,543,451	4,237,132	(409,132,363)	
7	ATRR Total Account 283	(33,428,516)	1,583,329	10,915,166	(44,343,681)	13,064,173	(46,786,420)	15,362,847	144,064	(13,213,840)	
8	ATRR Total ADIT Subject to Normalization	(205,212,774)	(7,271,435)	(366,332,861)	161,120,087	16,810,451	(163,173,023)	20,526,276	3,952,730	(365,117,351)	

Notes:

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

1 **Calculation of PBOP Expenses**

2 **JCP&L**

	<u>Amount</u>	<u>Source</u>
3 Total FirstEnergy PBOP expenses	-\$155,537,000	FirstEnergy 2018 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,363,633,077	FirstEnergy 2018 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0658	
6 labor (labor not capitalized) current year, transmission only	9,177,306	JCP&L Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$603,905	
8 PBOP expense in Account 926 for current year, total company	11,392,710	JCP&L Account 926: Company Records
9 W&S Labor Allocator	9.770%	
10 Allocated Transmission PBOP (line 8 * line 9)	1,113,047	
11 PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	(1,716,952)	

12 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Ln.	(A) Description	(B) Allocator	(C) Amount	(D) Allocator Output	(E) To Transmission
1	Taxes Other Than Income				
1.01	FICA	263.i WS	6,545,791	0.0977	639,512
1.02	Unemployment Insurance	263.i WS	60,628	0.0977	5,923
1.03	NJ Unemployment	263.i WS	276,545	0.0977	27,018
1.04	Ohio Unemployment	263.i EXCL	266	-	-
1.05	Federal Excise Tax	263.i WS	2,308	0.0977	225
1.06	Local Real Estate	263.i GP	5,448,221	0.2391	1,302,483
1.07	NJ State S&U	263.i GP	196	0.2391	47
2	Sum of Lines 1.01 through 1.07		12,333,955		1,975,208
3	FF1, Page 115.14g		12,333,955		

Notes

- (a) Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template since they are recovered elsewhere.
- (b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.
- (c) JCP&L may add or remove sublines applicable to the transmission revenue requirement without an FPA Section 205 filing.

Capital Structure Calculation

For the 12 months ended 12/31/2020

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
		Capital						
	[A]	112.16.c	112.3.c	112.12.c	112.15.c	233.XX.f	(1) - (2) - (3) - (4) - (5)	112.18-21.c
1	December 2019	3,562,323,732		(42,871)	(5,576,306)	1,810,936,125	1,757,006,784	1,650,000,000
2	January 2020	3,573,085,962		(42,871)	(5,577,384)	1,810,936,125	1,767,770,092	1,650,000,000
3	February 2020	3,583,305,937		(42,871)	(5,584,691)	1,810,936,125	1,777,997,374	1,650,000,000
4	March 2020	3,546,739,476		(43,823)	(5,573,917)	1,810,936,125	1,741,421,091	1,650,000,000
5	April 2020	3,553,661,773		(43,823)	(5,574,731)	1,810,936,125	1,748,344,203	1,650,000,000
6	May 2020	3,566,582,255		(43,823)	(5,575,546)	1,810,936,125	1,761,265,499	1,650,000,000
7	June 2020	3,595,623,495		(45,190)	(5,576,360)	1,810,936,125	1,790,308,920	1,650,000,000
8	July 2020	3,639,184,360		(45,190)	(5,577,175)	1,810,936,125	1,833,870,600	1,650,000,000
9	August 2020	3,675,549,466		(45,190)	(5,577,989)	1,810,936,125	1,870,236,521	1,650,000,000
10	September 2020	3,689,615,895		(45,017)	(5,578,804)	1,810,936,125	1,884,303,591	1,650,000,000
11	October 2020	3,703,776,321		(45,017)	(5,579,619)	1,810,936,125	1,898,464,831	1,650,000,000
12	November 2020	3,710,975,341		(45,017)	(5,580,433)	1,810,936,125	1,905,664,666	1,650,000,000
13	December 2020	3,705,396,098		(45,086)	(5,600,403)	1,810,936,125	1,900,105,462	1,650,000,000
14	13-month Average	3,623,524,624	-	(44,291)	(5,579,489)	1,810,936,125	1,818,212,279	1,650,000,000

Notes:

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

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

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

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

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

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

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

3. Depreciation Rates (1)(2)

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

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

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

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT										
YEAR ENDED 12/31/2020										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Long Term Debt	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. gg)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z [†] ((col. e. * col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)
Final Mortgage Bonds:										
(1) 6.40% Series	5/19/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,565,957	12	\$ 198,565,956.95	12.07%	6.54%	0.79%
(2) 6.15% Series	5/21/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 297,803,422	12	\$ 297,803,422.17	18.11%	6.25%	1.13%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 402,863,753	\$ 401,662,206	12	\$ 401,662,205.68	24.42%	4.18%	1.02%
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ 493,197,650	\$ 497,916,824	12	\$ 497,916,824.19	30.28%	4.87%	1.47%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 249,589,695	12	\$ 249,589,695.01	15.12%	4.44%	0.87%
TOTALS			\$ 1,650,000,000	\$ 1,644,538,014	\$ 1,644,538,014		\$ 1,644,538,014	100.000%		5.09% **

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.)
† Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 6.2582%). 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 12/31/2020													
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 (%)	(iii) Annual Interest (col. cc * col. ii)	(kk) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)		
(1) 6.40% Series	5/19/2006	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) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 5,884,000	\$ 3,020,247		\$ 402,863,753	100.7159	4.30%	\$ 17,200,000	4.18%		
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ (2,595,000)	\$ 4,207,350		\$ 493,197,650	98.6395	4.70%	\$ 23,500,000	4.87%		
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ (800,000)	\$ 2,113,498		\$ 247,086,512	98.8346	4.30%	\$ 10,750,000	4.44%		
TOTALS			\$ 1,650,000,000	\$ (2,420,000)	\$ 12,015,179		\$ 1,635,564,821			\$ 82,700,000			

* 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 (h) Cashflow C_t equals Net Proceeds column (gg); Semiannual (or other) interest cashflows (C_{1/2}, C_{3/4}, etc.).

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

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 1,679,639,044	
2	Net Transmission Plant - Total Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,256,519,459	
O&M EXPENSE			
3	Total O&M Allocated to Transmission Attach. H-4A, p. 3, line 6, col. 5	\$ 46,339,661	
4	Annual Allocation Factor for O&M (line 3 divided by line 1, col. 3)	2.758906%	2.758906%
GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I depreciation expense Attach. H-4A, p. 3, line 9, col. 5	\$ 1,621,357	
6	Annual allocation factor for G & I depreciation expense (line 5 divided by line 1, col. 3)	0.114391%	0.114391%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes Attach. H-4A, p. 3, line 11, col. 5	\$ 1,975,208	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)	0.117597%	0.117597%
9	Annual Allocation Factor for Expense Sum of line 4, 6, & 8		2.990894%
INCOME TAXES			
10	Total Income Taxes Attach. H-4A, p. 3, line 13, col. 5	\$ 16,089,396	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)	1.280473%	1.280473%
RETURN			
12	Return on Rate Base Attach. H-4A, p. 3, line 14, col. 5	\$ 71,057,333	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)	5.655092%	5.655092%
14	Annual Allocation Factor for Return Sum of line 11 and 13		6.935565%

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

(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
INCOME TAXES				
10b	Total Income Taxes Attachment 2, line 33	\$ 16,089,396		
11b	Annual Allocation Factor for Income Taxes (line 10b divided by line 2, col. 3)	1.280473%		1.280473%
RETURN				
12b	Return on Rate Base Attachment 2, line 22	\$ 71,057,333		
13b	Annual Allocation Factor for Return on Rate Base (line 12b divided by line 2, col. 3)	5.655092%		5.655092%
14b	Annual Allocation Factor for Return Sum of line 11b and 13b			6.935565%
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 11)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
2a	Upgrade the Portland - Greystone 230kV circuit	b0174	\$ 12,088,193	2.990894%	\$ 376,500	\$ 9,624,789	6.935565%	\$ 667,534	\$ 269,226	\$ 1,313,260	\$ -	\$ 1,313,260		\$ 1,313,260
2b	Reprocessor the 8 mile Gilbert - Glen Gardens 230 kV circuit	b0266	\$ 5,985,501	2.990894%	\$ 179,960	\$ 4,900,464	6.935565%	\$ 339,876	\$ 128,047	\$ 646,862	\$ -	\$ 646,862		\$ 646,862
2c	Add a 2nd Rantan River 230/115 kV transformer	b0726	\$ 7,324,741	2.990894%	\$ 219,075	\$ 6,476,803	6.935565%	\$ 449,203	\$ 167,004	\$ 835,282	\$ -	\$ 835,282		\$ 835,282
2d	Build a new 230 kV circuit from Lamabee to Coosview	b2019	\$ 171,855,854	2.990894%	\$ 5,140,021	\$ 161,098,903	6.935565%	\$ 111,173,120	\$ 3,385,680	\$ 19,698,824	\$ -	\$ 19,698,824		\$ 19,698,824
3	Transmission Enhancement Credit taken to Attachment H-4A Page 1, Line 3, Col. 3													
4	Additional Incentive Revenue taken to Attachment H-4A, Page 3, Line 16											\$ 0.00	\$ 22,494,248	

Notes

- A Gross Transmission Plant as 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-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
				(Note A)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)
2a	Upgrade the Portland – Greystone 230kV circuit	b0174	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741	\$ 7,324,741
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 171,855,654	\$ 171,862,852	\$ 171,869,986	\$ 171,914,120	\$ 171,866,215	\$ 171,866,765	\$ 171,858,518	\$ 171,858,509	\$ 171,839,354	\$ 171,850,384	\$ 171,852,880	\$ 171,852,778	\$ 171,855,574	\$ 171,775,572

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 12/31/2020

Accumulated Depreciation (Note C)	Dec-19 (Note B)	Jan-20 (Note B)	Feb-20 (Note B)	Mar-20 (Note B)	Apr-20 (Note B)	May-20 (Note B)	Jun-20 (Note B)	Jul-20 (Note B)	Aug-20 (Note B)	Sep-20 (Note B)	Oct-20 (Note B)	Nov-20 (Note B)	Dec-20 (Note B)	Project Net Plant (Note C & D)
\$ 2,963,394	\$ 2,828,781	\$ 2,851,217	\$ 2,873,652	\$ 2,896,088	\$ 2,918,523	\$ 2,940,959	\$ 2,963,394	\$ 2,985,830	\$ 3,008,265	\$ 3,030,701	\$ 3,053,136	\$ 3,075,572	\$ 3,098,007	\$9,624,798
\$ 1,083,037	\$ 1,019,014	\$ 1,029,684	\$ 1,040,355	\$ 1,051,025	\$ 1,061,696	\$ 1,072,367	\$ 1,083,037	\$ 1,093,708	\$ 1,104,378	\$ 1,115,049	\$ 1,125,719	\$ 1,136,390	\$ 1,147,061	\$4,900,464
\$ 847,938	\$ 764,436	\$ 778,353	\$ 792,270	\$ 806,187	\$ 820,104	\$ 834,021	\$ 847,938	\$ 861,855	\$ 875,772	\$ 889,689	\$ 903,606	\$ 917,523	\$ 931,441	\$6,476,803
\$ 10,756,751	\$ 9,063,828	\$ 9,345,980	\$ 9,628,176	\$ 9,910,367	\$ 10,192,521	\$ 10,474,667	\$ 10,756,807	\$ 11,038,932	\$ 11,321,049	\$ 11,603,178	\$ 11,885,308	\$ 12,167,441	\$ 12,449,511	\$161,098,903

NOTE

[B] Company records

[C] Utilizing a 13-month average.

[D] Taken to Attachment 11, Page 2, Col. 6

TEC - True-up

To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 *	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		22,096,234							
2a	b0174			1,300,508	0.06	1,301,049	1,313,260	(12,211)	(850.46)	(13,061)
2b	b0268			642,197	0.03	642,464	646,882	(4,418)	(307.69)	(4,725)
2c	b0726			819,833	0.04	820,174	835,282	(15,108)	(1,052.25)	(16,160)
2d	b2015			19,324,505	0.87	19,332,546	19,698,824	(366,278)	(25,510.84)	(391,789)
3	Subtotal			22,087,043			22,494,248	(398,014)		(425,735)
4	Total Interest (Sourced from Attachment 13a, line 49)									(27,721)

NOTE

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

Line	(A) Month	(B) Annual Rate	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-20	0.0496	0.0042	0.0833	0.0004	-
2	Feb-20	0.0496	0.0039	0.1667	0.0007	-
3	Mar-20	0.0496	0.0042	0.2500	0.0011	0.0021
4	Apr-20	0.0475	0.0039	0.3354	0.0013	-
5	May-20	0.0475	0.0040	0.4187	0.0017	-
6	Jun-20	0.0475	0.0039	0.5021	0.0020	0.0050
7	Jul-20	0.0343	0.0029	0.5904	0.0017	-
8	Aug-20	0.0343	0.0029	0.6737	0.0020	-
9	Sep-20	0.0343	0.0028	0.7570	0.0021	0.0058
10	Oct-20	0.0325	0.0028	0.8462	0.0023	-
11	Nov-20	0.0325	0.0027	0.9295	0.0025	-
12	Dec-20	0.0325	0.0028	1.0128	0.0028	0.0076
13	Year 1 True-Up Adjustment + Interest EB			1.0205		
14	Jan-21	0.0325	0.0028	1.0205	0.0028	-
15	Feb-21	0.0325	0.0025	1.0205	0.0025	-
16	Mar-21	0.0325	0.0028	1.0205	0.0028	0.0082
17	Apr-21	0.0325	0.0027	1.0286	0.0027	-
18	May-21	0.0325	0.0028	1.0286	0.0028	-
19	Jun-21	0.0325	0.0027	1.0286	0.0027	0.0083
20	Jul-21	0.0325	0.0028	1.0370	0.0029	-
21	Aug-21	0.0325	0.0028	1.0370	0.0029	-
22	Sep-21	0.0325	0.0027	1.0370	0.0028	0.0085
23	Oct-21	0.0325	0.0028	1.0455	0.0029	-
24	Nov-21	0.0325	0.0027	1.0455	0.0028	-
25	Dec-21	0.0325	0.0028	1.0455	0.0029	0.0086
26	Year 2 True-Up Adjustment + Interest EB			1.0540		
27	Principle Amortization			0.0878		
28	Interest Amortization +			0.0013	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0891		
30	Jan-22	0.0325	0.0028	0.9649	0.0027	-
31	Feb-22	0.0325	0.0025	0.8757	0.0022	-
32	Mar-22	0.0325	0.0028	0.7866	0.0022	0.0070
33	Apr-22	0.0325	0.0027	0.7045	0.0019	-
34	May-22	0.0325	0.0028	0.6154	0.0017	-
35	Jun-22	0.0325	0.0027	0.5262	0.0014	0.0050
36	Jul-22	0.0325	0.0028	0.4421	0.0012	-
37	Aug-22	0.0325	0.0028	0.3529	0.0010	-
38	Sep-22	0.0325	0.0027	0.2638	0.0007	0.0029
39	Oct-22	0.0325	0.0028	0.1776	0.0005	-
40	Nov-22	0.0325	0.0027	0.0884	0.0002	-
41	Dec-22	0.0325	0.0028	(0.0007)	(0.0000)	0.0007
42	Year 3 True-Up Adjustment + Interest EB			0.0000		
43	Total Amount Refunded/Surcharged			1.0696		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.0696		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			147,589,881		
47	2020 Rate Year ATRR (c): -			146,867,091		
48	Base Refund or (Surcharge):			722,791		
49	Interest (Line 45 × Line 48): +			50,342		
50	Total Refund or (Surcharge):			773,132		

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-20	0.0496	0.0042	0.0833	0.0004	-
2	Feb-20	0.0496	0.0039	0.1667	0.0007	-
3	Mar-20	0.0496	0.0042	0.2500	0.0011	0.0021
4	Apr-20	0.0475	0.0039	0.3354	0.0013	-
5	May-20	0.0475	0.0040	0.4187	0.0017	-
6	Jun-20	0.0475	0.0039	0.5021	0.0020	0.0050
7	Jul-20	0.0343	0.0029	0.5904	0.0017	-
8	Aug-20	0.0343	0.0029	0.6737	0.0020	-
9	Sep-20	0.0343	0.0028	0.7570	0.0021	0.0058
10	Oct-20	0.0325	0.0028	0.8462	0.0023	-
11	Nov-20	0.0325	0.0027	0.9295	0.0025	-
12	Dec-20	0.0325	0.0028	1.0128	0.0028	0.0076
13	Year 1 True-Up Adjustment + Interest EB			1.0205		
14	Jan-21	0.0325	0.0028	1.0205	0.0028	-
15	Feb-21	0.0325	0.0025	1.0205	0.0025	-
16	Mar-21	0.0325	0.0028	1.0205	0.0028	0.0082
17	Apr-21	0.0325	0.0027	1.0286	0.0027	-
18	May-21	0.0325	0.0028	1.0286	0.0028	-
19	Jun-21	0.0325	0.0027	1.0286	0.0027	0.0083
20	Jul-21	0.0325	0.0028	1.0370	0.0029	-
21	Aug-21	0.0325	0.0028	1.0370	0.0029	-
22	Sep-21	0.0325	0.0027	1.0370	0.0028	0.0085
23	Oct-21	0.0325	0.0028	1.0455	0.0029	-
24	Nov-21	0.0325	0.0027	1.0455	0.0028	-
25	Dec-21	0.0325	0.0028	1.0455	0.0029	0.0086
26	Year 2 True-Up Adjustment + Interest EB			1.0540		
27	Principle Amortization			0.0878		
28	Interest Amortization			+ 0.0013	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0891		
30	Jan-22	0.0325	0.0028	0.9649	0.0027	-
31	Feb-22	0.0325	0.0025	0.8757	0.0022	-
32	Mar-22	0.0325	0.0028	0.7866	0.0022	0.0070
33	Apr-22	0.0325	0.0027	0.7045	0.0019	-
34	May-22	0.0325	0.0028	0.6154	0.0017	-
35	Jun-22	0.0325	0.0027	0.5262	0.0014	0.0050
36	Jul-22	0.0325	0.0028	0.4421	0.0012	-
37	Aug-22	0.0325	0.0028	0.3529	0.0010	-
38	Sep-22	0.0325	0.0027	0.2638	0.0007	0.0029
39	Oct-22	0.0325	0.0028	0.1776	0.0005	-
40	Nov-22	0.0325	0.0027	0.0884	0.0002	-
41	Dec-22	0.0325	0.0028	(0.0007)	(0.0000)	0.0007
42	Year 3 True-Up Adjustment + Interest EB			(0.0000)		
43	Total Amount Refunded/Surcharged			1.0696		
44	True-Up Before Interest			- 1.0000		
45	Interest Refunded/Surcharged			0.0696		
46	Attachment 13b - PJM Billings, Line 26, Col. E:			22,096,234		
47	2020 rate Year ATRR (c):			- 22,494,248		
48	Base Refund or (Surcharge):			(398,014)		
49	Interest (Line 45 × Line 48):			+ (27,721)		
50	Total Refund or (Surcharge):			<u>(425,735)</u>		

Notes

- (a) Interest rate inputs will be equal to C.F.R. 35.19a.
- (b) The interest rate to be applied to the True-up will be determined as follows: (i) for time periods for which there is an interest rate posted on FERC's website, the True-up will reflect each applicable quarter's annual rate; (ii) for time periods for which there is no interest rate posted on FERC's website (i.e., future time periods, in which an interest rate is not yet available), the True-up will reflect the last known quarter's annual rate, as posted on FERC's website and as determined prior to the posting of the JCP&L PTRR that includes the applicable True-up.
- (c) The ATRR is used to compare against the billed revenue in the true-up calculation. This section will not contain true-up amounts.

	(A)	(B)	(C)	(D)	(E)
Line	Month	PJM Bill NITS Charge Code	True-up (a)	Other (b)	Total
1	January	12,494,720			12,494,720
2	February	11,688,610			11,688,610
3	March	12,494,720			12,494,720
4	April	12,091,664			12,091,664
5	May	12,494,719			12,494,719
6	June	12,091,664			12,091,664
7	July	12,494,720			12,494,720
8	August	12,494,720			12,494,720
9	September	12,091,664			12,091,664
10	October	12,494,720			12,494,720
11	November	12,091,664			12,091,664
12	December	12,494,719			12,494,719
13	Total	147,518,304	-	(71,577)	147,589,881

		PJM Bill			
	Month	TEC Charge Code	True-up (a)	Other (b)	Total
14	January	1,840,587			1,840,587
15	February	1,840,587			1,840,587
16	March	1,840,587			1,840,587
17	April	1,840,587			1,840,587
18	May	1,840,587			1,840,587
19	June	1,840,587			1,840,587
20	July	1,840,587			1,840,587
21	August	1,840,587			1,840,587
22	September	1,840,587			1,840,587
23	October	1,840,587			1,840,587
24	November	1,840,587			1,840,587
25	December	1,840,587			1,840,587
26	Total	22,087,043	-	(9,191)	22,096,234

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)
			2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	Average
Ln.	Text Description	Allocator (b) (d) (f)	Exp. Acct. (c) December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average	Allocator Output (b)	To Transmission
1	FERC Account No. 165																	
1.01	Prepaid Income Taxes	EXCL.	23,748,125	25,746,173	24,987,315	24,043,674	25,037,850	70,752,232	68,557,134	66,012,218	53,019,850	40,543,319	33,715,413	25,467,737	24,551,715	41,932,299	-	-
1.02	Other Short-term items: 12-months or less	EXCL.	1,620,164	2,383,331	(111,566)	2,981,946	2,271,991	1,665,379	2,505,696	2,789,814	1,639,485	1,488,383	2,317,250	2,890,112	1,618,478	2,158,855	-	-
2	Sum of Lines 1.01 through 1.02		25,368,289	28,129,504	24,875,748	27,025,619	27,309,841	72,417,612	71,062,830	68,802,033	54,659,335	42,031,702	36,032,663	28,357,849	26,170,192	44,091,154	-	-
3	FERC Form No. 1 p.111,57.d & c		25,368,289												26,170,192			
4	FERC Account No. 154 (Transmission Only)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FERC Form No. 1 p.227.8.b & c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	FERC Account No. 105 (Transmission Only)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FERC Form No. 1 p.214..d		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

- Notes**
- (a) Average calculated as [Sum of Columns (D) through (P)] ÷ 13.
 - (b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.
 - (c) JCP&L may add or remove sublines for prepayments without a FPA Section 205 filing.
 - (d) Prepaid income taxes and other prepayments that are considered short-term (12-months or less amortization period) shall have an allocator of "EXCL."
 - (e) The expense account will only be populated with prepaid expense items included in transmission rates.
 - (f) Any line item allocated by "EXCL." will only show year-end balances.

Ln.	Text Description	(A) Exp. Acct.	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P) JCP&L Average (a)	(Q) Allocator	(R) Allocator Output	(S) To Formula Rate (Col. P x Col. R) (c)
			2019 December 31	2020 January 31	2020 February 28/29	2020 March 31	2020 April 30	2020 May 31	2020 June 30	2020 July 31	2020 August 31	2020 September 30	2020 October 31	2020 November 30	2020 December 31				
1																			
2	FERC Account No. 228.1 (d)																		
2.01																			
2.02																			
3	Sum of Lines 2.01 through 2.02																		
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	11,629,687	12,473,453	1,687,532	2,531,298	3,375,064	4,218,830	5,062,596	5,906,362	6,750,128	12,069,906	13,411,007	14,752,108	18,113,275	8,613,942	WS	0.0977	841,566
10.02																			
11	Sum of Lines 10.01 through 10.02		11,629,687	12,473,453	1,687,532	2,531,298	3,375,064	4,218,830	5,062,596	5,906,362	6,750,128	12,069,906	13,411,007	14,752,108	18,113,275	8,613,942			841,566
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)															8,613,942			841,566

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.

<u>Line</u>	<u>Item</u>	<u>New Jersey</u>			<u>Combined Tax Rate</u>	
1	State					
2	Nominal Federal Tax Rate (FIT)	21.00%		21.00%	21.00%	= FIT
3	Apportionment Percentage (p)	100.00%	+		100.00%	=
4	Nominal State Tax Rate	9.00%				
5	Percent of Federal Deducted for State	0.00%				
6	Line 3 × Line 4	9.00%	+		9.00%	= SIT
7	Line 3 × Line 5	0.00%	+		0.00%	= p
8						
9						
10						
11						
12						
8		T =				28.11% = 1 - {(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)}
9	Composite Tax Factor (CTF) =					26.91% = (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	71,057,333				Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor	× 26.91%				
15	Preliminary Income Taxes Allowable	<u>19,124,041</u>				
16	AFUDC Equity (b)	83,062				
17	Amortization of ITC Tax Credit (a)	(31,365)	=	(131,199)	×	GP
18	Amortization of (Excess)/Deficient Deferred Income Tax +	(2,233,304)	=			Attachment 15a, Line 21, Col. (M)
19	Income Tax Adjustments	(2,181,607)				
20	Gross-up on Income Tax Adjustments	+ (853,039)	=			Line 19 × TGUF
21	Grossed-Up Income Tax Adjustments	<u>(3,034,646)</u>				
22	Income Taxes Allowable	<u><u>16,089,396</u></u>				= Line 15 + Line 21

Notes

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

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)		
Line	Description	(Excess)/Deficient	Current Period	Net Transmission	Protected /	Property /	Amortization	Amort. Period	ARAM/Years	Unamortized	Amortization	Net Transmission	Amortization		
		ADIT/DDIT -												CATEGORY 1	EDIT/DDIT Balance (B
		Beq Balance of Year	Other Activity	+ C)						(D - K)	non-ARAM)	Amortization			
		(e)													
1	EDIT/DDIT Non-Property														
2	FERC Account No. 190 EDIT/DDIT														
2.01	Accrued Taxes: FICA on Vacation Accrual	6,944		6,944	Non-protected	Non-Property	1/1/2018	10	7	6,076	868		868	410.1	
2.02	Accum Prov For Inj and Damage-Gen Liability	12,309		12,309	Non-protected	Non-Property	1/1/2018	10	7	10,770	1,539		1,539	410.1	
2.03	Accum Prov For Inj and Damage-Workers Comp	40,653		40,653	Non-protected	Non-Property	1/1/2018	10	7	35,572	5,082		5,082	410.1	
2.04	Asset Retirement Obligation Liability	(1,524)		(1,524)	Non-protected	Non-Property	1/1/2018	10	7	(1,333)	(190)		(190)	410.1	
2.05	Company Debt - Issuance Discount	13,149		13,149	Non-protected	Non-Property	1/1/2018	10	7	11,505	1,644		1,644	410.1	
2.06	FAS 112 - Medical Benefit Accrual	132,679		132,679	Non-protected	Non-Property	1/1/2018	10	7	116,094	16,585		16,585	410.1	
2.07	FAS 158 OPEB OCI Offset	(17,726)		(17,726)	Non-protected	Non-Property	1/1/2018	10	7	(15,510)	(2,216)		(2,216)	410.1	
2.08	FAS 158 Pension OCI Offset	1,432		1,432	Non-protected	Non-Property	1/1/2018	10	7	1,253	179		179	410.1	
2.09	Federal Long Term - Protected	4,749,580		4,749,580	Protected	Non-Property	1/1/2018	35	32	4,605,653	143,927		143,927	410.1	
2.10	Federal Long Term - Non-protected	5,612,634		5,612,634	Non-protected	Non-Property	1/1/2018	10	7	4,911,055	701,579		701,579	410.1	
2.11	GR&F Tax Audit	29,398		29,398	Non-protected	Non-Property	1/1/2018	10	7	25,723	3,675		3,675	410.1	
2.12	NOL Deferred Tax Asset - LT NJ	(85,425)		(85,425)	Non-protected	Non-Property	1/1/2018	10	7	(74,747)	(10,678)		(10,678)	410.1	
2.13	Other Non-Property Impairment	(1,418,654)	1,418,654	-	Non-protected	Non-Property	1/1/2018	10	7	-	-		-	410.1	
2.14	Pension OPEB : Other Def Cr. or Dr.	1,820,702		1,820,702	Non-protected	Non-Property	1/1/2018	10	7	1,593,114	227,588		227,588	410.1	
2.15	Pensions Expense	2,167,371		2,167,371	Non-protected	Non-Property	1/1/2018	10	7	1,896,450	270,921		270,921	410.1	
2.16	PIM Receivable	(1,105,410)		(1,105,410)	Non-protected	Non-Property	1/1/2018	10	7	(967,233)	(138,176)		(138,176)	410.1	
2.17	Post Retirement Benefits SFAS 106 Accrual	2,485,778		2,485,778	Non-protected	Non-Property	1/1/2018	10	7	2,175,055	310,722		310,722	410.1	
2.18	Unamortized Gain on Recaptured Debt	1,285		1,285	Non-protected	Non-Property	1/1/2018	10	7	1,124	161		161	410.1	
2.19	Vacation Pay Accrual	74,976		74,976	Non-protected	Non-Property	1/1/2018	10	7	65,604	9,372		9,372	410.1	
3	Total FERC Account No. 190 EDIT/DDIT (Sum of 2-[] sublines)	14,520,151	1,418,654	15,938,805						14,396,225	1,542,580		1,542,580		
4	FERC Account No. 282 EDIT/DDIT														
4.01	Sale of Property - Book Gain or (Loss)	75,225		75,225		Property	1/1/2018	35	32	65,822	9,403		9,403	410.1	
4.02	Sale of Property - Tax Gain or (Loss)	(75,548)		(75,548)		Property	1/1/2018	35	32	(66,105)	(9,444)		(9,444)	411.1	
5	Total FERC Account No. 282 EDIT/DDIT (Sum of 4-[] sublines)	(323)	-	(323)						(283)	(40)		(40)		
6	FERC Account No. 283 EDIT/DDIT														
6.01	Accrued Taxes: Tax Audit Reserves	4,990		4,990	Non-protected	Non-Property	1/1/2018	10	7	4,366	624		624	410.1	
6.02	Deferred Charge-EIB	(12,542)		(12,542)	Non-protected	Non-Property	1/1/2018	10	7	(10,974)	(1,568)		(1,568)	411.1	
6.03	FE Service Tax Interest Allocation	(570)		(570)	Non-protected	Non-Property	1/1/2018	10	7	(498)	(71)		(71)	411.1	
6.04	FE Service Timing Allocation	(379,528)		(379,528)	Non-protected	Non-Property	1/1/2018	10	7	(332,087)	(47,441)		(47,441)	411.1	
6.05	Post Retirement Benefits SFAS 106 Payments	(872,499)		(872,499)	Non-protected	Non-Property	1/1/2018	10	7	(763,437)	(109,062)		(109,062)	411.1	
6.06	State Income Tax Deductible	(562,944)		(562,944)	Non-protected	Non-Property	1/1/2018	10	7	(492,576)	(70,368)		(70,368)	411.1	
6.07	Storm Damage	(4,958,799)		(4,958,799)	Non-protected	Non-Property	1/1/2018	10	7	(4,238,949)	(619,850)		(619,850)	411.1	
6.08	Unamortized Loss on Recaptured Debt	(163,910)		(163,910)	Non-protected	Non-Property	1/1/2018	10	7	(143,421)	(20,489)		(20,489)	411.1	
6.09	Vegetation Management	(23,377)		(23,377)	Non-protected	Non-Property	1/1/2018	10	7	(20,455)	(2,922)		(2,922)	411.1	
6.10		-		-						-	-		-		
6.11		-		-						-	-		-		
7	Total FERC Account No. 283 EDIT/DDIT (Sum of 6-[] sublines)	(6,969,178)	-	(6,969,178)						(6,098,031)	(871,147)		(871,147)		
8	Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)	7,550,650	1,418,654	8,969,304						8,297,912	671,392		671,392		
9	Non-Property Gross-up (Line 8 x 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	(5,313,987)	253,150	(5,060,838)	Protected	Property		ARAM		ARAM	(5,060,838)	253,150	253,150	410.1/411.1	
13	Total FERC Account No. 190 EDIT/DDIT	(5,313,987)	253,150							(5,060,838)	-		253,150		
14	FERC Account No. 282 EDIT/DDIT														
14.01	Property Book-Tax Timing Differences	122,979,224	(3,157,846)	119,821,378	Protected	Property		ARAM		ARAM	119,821,378	-	(3,157,846)	(3,157,846)	410.1/411.1
15	Total FERC Account No. 282 EDIT/DDIT	122,979,224	(3,157,846)							119,821,378	-		(3,157,846)		
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)	117,665,237	(2,904,696)							114,760,541	-		(2,904,696)		
19	Property Gross-up (Line 18 x TGUF)												(1,135,777)		
20	CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)												(4,040,473)		
21	Total EDIT/DDIT before Gross-up (Line 8 + Line 18)												(2,233,304)		
22	Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)												(3,106,557)		

Notes:
(a) JCP&L shall provide worksheets 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]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source				
2	December 2019	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 2020	p111.71.c (and Notes) Detail on p230b	-12	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-4A, page 3, Line 10

Attachment H-4A, page 2, Line 23

Note:
Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

Ln.	Project ID	Text Description	(C) FERC Docket No.	(D) Project Start Date	(E) Original In-Service Date	(F) Revised In-Service Date	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
							2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
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.	Text Description	(A)	(B)	(C)	(D)	(E)
			Allocator	Amount	x Allocator Output	= To Transmission
1	FERC Account No. 451					
1.01					-	-
1.02					-	-
1.XX						-
2	Sum of Lines 1.01 through 1.XX			-		-
3	FERC Account No. 454 (d)					
3.01					-	-
3.02					-	-
3.XX						-
4	Sum of Lines 3.01 through 3.XX			-		-
5	FERC Account No. 456 (e)					
5.01	Point to Point Revenues		DA	1,965,634	1.0000	1,965,634
5.02					-	-
5.XX						-
6	Sum of Lines 5.01 through 5.XX			1,965,634		1,965,634
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					<u>1,965,634</u>

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)
Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	x TE Allocator =	Total Transmission - Exclusions (a) =	To Revenue Req.		
1	560	Operation Supervision and Engineering	Page 321.83.b	190,177	0.95489	181,598	181,598		
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,498,785	0.95489	1,431,173	1,431,173		
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	217,688	0.95489	207,868	207,868		
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.95489	-	-		
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	38,339	0.95489	36,609	36,609		
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	409,284	0.95489	390,821	390,821		
7	561.6	Transmission Service Studies	Page 321.90.b	(67,574)	0.95489	(64,526)	(64,526)		
8	561.7	Generation Interconnection Studies	Page 321.91.b	26,979	0.95489	25,762	25,762		
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	5,567	0.95489	5,316	5,316		
10	562	Station Expenses	Page 321.93.b	1,977,708	0.95489	1,888,491	1,888,491		
11	563	Overhead Lines Expense	Page 321.94.b	2,343,483	0.95489	2,237,765	2,237,765		
12	564	Underground Lines Expense	Page 321.95.b		0.95489	-	-		
13	565	Transmission of Electricity by Others	Page 321.96.b	71,201	0.95489	67,989	67,989		
14	566	Miscellaneous Transmission Expense	Page 321.97.b	(5,891,947)	0.95489	(5,626,153)	(5,626,153)		
15	567	Rents	Page 321.98.b	11,272,771	0.95489	10,764,239	10,764,239		
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,025,551	0.95489	2,889,064	2,889,064		
17	569	Maintenance of Structures	Page 321.102.b		0.95489	-	-		
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	40,862	0.95489	39,019	39,019		
19	569.2	Maintenance of Computer Software	Page 321.104.b	81,255	0.95489	77,589	77,589		
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	266,263	0.95489	254,251	254,251		
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.95489	-	-		
22	570	Maintenance of Station Equipment	Page 321.107.b	4,348,127	0.95489	4,151,977	4,151,977		
23	571	Maintenance of Overhead Lines	Page 321.108.b	19,645,932	0.95489	18,759,675	18,759,675		
24	572	Maintenance of Underground Lines	Page 321.109.b	104,538	0.95489	99,822	99,822		
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	325,656	0.95489	310,965	310,965		
26		Sum of Lines 1 through 25		39,930,645		38,129,315	109,921	38,019,394	

Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	- Production Exclusion (b) =	Total Excluding Production x	Allocator =	Total Transmission - Exclusions (a) =	To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b			-	0.0977	-	-
28	921	Office Supplies and Expenses	Page 323.182.b	2,401,631	1,209	2,400,422	0.0977	234,517	234,483
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b			-	0.0977	-	-
30	923	Outside Services Employed	Page 323.184.b	52,978,607	2,469,279	50,509,328	0.0977	4,934,667	4,801,216
31	924	Property Insurance	Page 323.185.b	309,502		309,502	0.0977	30,238	30,238
32	925	Injuries and Damages	Page 323.186.b	4,312,595		4,312,595	0.0977	421,333	421,333
33	926	Employee Pensions and Benefits	Page 323.187.b	39,170,419	167,110	39,003,309	0.0977	3,810,551	3,810,551
34	927	Franchise Requirements	Page 323.188.b			-	0.0977	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	3,410,188		3,410,188	1.0000	3,410,188	3,410,188
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b			-	0.0977	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	606,108		606,108	0.0977	59,216	59,216
38	930.2	Miscellaneous General Expenses	Page 323.192.b	1,765,083	23,909	1,741,174	0.0977	170,109	170,109
39	931	Rents	Page 323.193.b	2,464,163		2,464,163	0.0977	240,744	240,744
40	935	Maintenance of General Plant	Page 323.196.b	3,362,864		3,362,864	0.0977	328,546	328,546
41		Sum of Lines 27 through 40		110,781,160	2,661,508	108,119,652		13,640,108	3,602,889
42									10,037,219

Total OpEx (Line 26 + Line 41) \$48,056,613

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.