

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)	(5)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 170,014,582
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	1,848,719	DA 1.00000	1,848,719
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	20,436,029	DA 1.00000	20,436,029
4	TOTAL REVENUE CREDITS (sum lines 2-3)		22,284,748		22,284,748
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			-
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 147,729,834
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	5,903.2
9	Average 12 CPs (MW)			(Note S)	3,830.6
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 25,025.38		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 38,565.72		Off-Peak Rate Total 38,565.72
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	3,213.81		3,213.81
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	741.65		741.65
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	148.33		105.95
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	9.27		4.40

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Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>Formula Rate - Non-Levelized</b>					
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<b>Jersey Central Power &amp; Light</b>					
<b>GROSS PLANT IN SERVICE</b>					
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	15,386,451	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	1,829,910,037	TP	0.99952
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	5,277,448,147	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	407,070,187	W/S	0.09458
5	TOTAL GROSS PLANT (sum lines 1-4)		7,529,814,822	GP=	24.802%
<b>ACCUMULATED DEPRECIATION</b>					
7	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	5,763,006	NA	
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	443,501,652	TP	0.99952
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,593,750,403	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	200,095,319	W/S	0.09458
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		2,243,110,379		
<b>NET PLANT IN SERVICE</b>					
13	Production	(line 1 - line 7)	9,623,445		
14	Transmission	(line 2 - line 8)	1,386,408,385		1,385,749,004
15	Distribution	(line 3 - line 9)	3,683,697,744		
16	General & Intangible	(line 4 - line 10)	206,974,869		19,575,709
17	TOTAL NET PLANT (sum lines 13-16)		5,286,704,443		1,405,324,713
<b>ADJUSTMENTS TO RATE BASE</b>					
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(366,667,700)	DA	1.00000
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(878,612)	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)		(367,546,311)		(367,546,311)
25	LAND HELD FOR FUTURE USE	(Attachment 14a, Line 5, Col. (S) (Note E))	-	DA	1.00000
<b>WORKING CAPITAL (Note F)</b>					
27	CWC	1/8*(Page 3, Line 6 minus Page 3, Line 5)	2,791,044		3,940,165
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)		2,791,044		3,940,165
31	RATE BASE (sum lines 17, 24, 25, & 30)		4,921,949,175		1,041,718,566

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For the 12 months ended 12/31/2021

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)	34,962,142	DA	1.00000 34,962,142
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	5,745,293	DA	1.00000 5,745,293
4	A&G	Attachment 20, Line 41, Col. (I)	(8,225,821)	DA	1.00000 (8,225,821)
5	FERC Approved Reg. Asset/Liab. Amortizations	Attachment 19, Line 7, Col. (Y) (Note R)	-	DA	1.00000 -
6	TOTAL OPERATING EXPENSES (sum lines 2 through 5)		<u>32,481,614</u>		<u>32,481,614</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	37,203,790	TP	0.99952 37,186,096
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	21,148,342	W/S	0.09458 2,000,213
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000 -
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>58,352,132</u>		<u>39,186,309</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,093,093	DA	1.00000 2,093,093
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	17,882,809	DA	1.00000 17,882,809
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	370,288,962	NA	78,370,758
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>481,098,610</u>		<u>170,014,582</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>481,098,610</u>		<u>170,014,582</u>

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2021

**SUPPORTING CALCULATIONS AND NOTES**

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, line 2, column 3)					1,829,910,037
2	Less transmission plant excluded from ISO rates (Note H)					-
3	Less transmission plant included in OATT Ancillary Services (Note I)					870,312
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					1,829,039,725
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	0.99952
<b>TRANSMISSION EXPENSES</b>						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					36,770,970
7	Less transmission expenses included in OATT Ancillary Services (Note B)					1,746,573
8	Included transmission expenses (line 6 less line 7)					35,024,397
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.95250
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	0.99952
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.95205
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
	Form 1 Reference	\$	TP		Allocation	
12	Production 354.20.b	11,653	0.00		-	
13	Transmission 354.21.b	7,765,025	1.00	7,761,332		
14	Distribution 354.23.b	58,067,587	0.00	-		W&S Allocator
15	Other 354.24, 354.25, 354.26.b	16,216,654	0.00	-		(\$ / Allocation)
16	Total (sum lines 12-15)	82,060,919		7,761,332	=	0.09458 = WS
<b>RETURN (R)</b>						
						\$
17	Preferred Dividends (118.29c) (positive number)					-
<b>Cost (Note K) / Weighted</b>						
		\$	%			
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)	1,919,230,769	49%	0.0477		0.0235 =WCLTD
19	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note O)	-	0%	0.0000		0.0000
20	Common Stock Attachment 8, Line 14, Col. 6) (Note O)	1,974,034,638	51%	10.2%		0.0517
21	Total (sum lines 18-20)	3,893,265,407				0.0752 =ROR
<b>REVENUE CREDITS</b>						
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 12/31/2021

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  $p = \frac{\text{the percentage of federal income tax deductible for state income taxes}}{\text{the percentage of federal income tax deductible for state income taxes} + \text{the percentage of state income tax deductible for federal income taxes}}$ . 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	\$ 1,746,573	Attachment 20, Lines 2+3+4, Col. C
2	\$ 129,765	Revenue Credits for Sched 1A - Note A
3	\$ 1,616,808	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,317,590	Annual MWh in JCP&L Zone - Note B
5	\$ 0.0724	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

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

Incentive ROE Calculation

Return Calculation		Source Reference	
1	Rate Base	Attachment H-4A, page 2, Line 31, Col. 5	1,041,718,566
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	3,779,317,334
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	-5,608,352
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,891,048
7	Common Stock	Attachment 8, Line 14, Col. 6	1,974,034,638
Capitalization			
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	1,919,230,769
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	1,974,034,638
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	3,893,265,407
12	Debt %	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 4	49.2962%
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	50.7038%
15	Debt Cost	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 5	0.0477
16	Preferred Cost	Preferred Stock Attachment H-4A, page 4, Line 19, Col. 5	0.0000
17	Common Cost	Common Stock	0.1020
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 12 * Line 15)	0.0235
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0517
21	Rate of Return on Rate Base ( ROR )	(Sum Lines 18 to 20)	0.0752
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	78,370,758
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	26.88%
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	120,834
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(2,376,747)
29	Income Tax Calculation	(line 22 * line 24)	21,066,078
30	ITC adjustment	Line 25 * Line 26 * GP	(45,263)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	168,082
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(3,306,089)
33	Total Income Taxes	Sum lines 29 to 32	17,882,809
Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	96,253,566.41
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	78,370,757.83
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	17,882,808.59
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	96,253,566.41
38	Return and Income taxes with increase in ROE	Line 34	96,253,566.41
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,041,718,566.01
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 12/31/2021

		[1]	[2]	[3]	[4]	[5]	[6]	
		Production	Transmission	Distribution	Intangible	General	Total	
1	December	2020	66,659,508	1,779,755,445	5,199,567,149	142,116,610	258,702,992	7,446,801,703
2	January	2021	66,682,122	1,791,626,341	5,221,276,006	143,037,070	262,807,534	7,485,429,073
3	February	2021	66,682,232	1,793,852,561	5,224,931,038	143,053,472	263,393,288	7,491,912,591
4	March	2021	-	1,793,909,504	5,243,959,964	141,364,117	265,412,562	7,444,646,147
5	April	2021	-	1,811,276,191	5,261,102,499	141,693,315	265,478,209	7,479,550,214
6	May	2021	-	1,831,730,487	5,270,677,439	141,848,586	265,664,048	7,509,920,560
7	June	2021	-	1,836,697,623	5,275,658,119	142,280,015	266,196,404	7,520,832,161
8	July	2021	-	1,842,823,716	5,280,600,142	142,316,301	262,657,421	7,528,397,580
9	August	2021	-	1,840,613,861	5,299,160,858	142,346,246	262,456,410	7,544,577,375
10	September	2021	-	1,848,678,520	5,315,552,072	142,805,809	263,987,332	7,571,023,733
11	October	2021	-	1,854,644,509	5,325,830,292	143,190,836	264,420,762	7,588,086,399
12	November	2021	-	1,864,369,593	5,335,542,419	143,770,981	264,799,588	7,608,482,581
13	December	2021	-	1,898,852,129	5,352,967,910	145,104,470	271,008,058	7,667,932,567
14	13-month Average	[A] [C]	15,386,451	1,829,910,037	5,277,448,147	142,686,756	264,383,431	7,529,814,822
			Production	Transmission	Distribution	Intangible	General	Total
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December	2020	66,659,508	1,779,758,856	5,199,612,806	142,116,610	260,298,603	7,448,446,382
16	January	2021	66,682,122	1,791,629,751	5,221,321,663	143,037,070	264,403,145	7,487,073,751
17	February	2021	66,682,232	1,793,855,971	5,224,976,695	143,053,472	264,988,899	7,493,557,269
18	March	2021	-	1,793,912,914	5,244,005,621	141,364,117	267,008,173	7,446,290,825
19	April	2021	-	1,811,279,601	5,261,148,156	141,693,315	267,073,820	7,481,194,892
20	May	2021	-	1,831,733,897	5,270,723,096	141,848,586	267,259,659	7,511,565,238
21	June	2021	-	1,836,701,033	5,275,703,776	142,280,015	267,792,015	7,522,476,839
22	July	2021	-	1,842,827,126	5,280,645,799	142,316,301	264,253,032	7,530,042,258
23	August	2021	-	1,840,617,271	5,299,206,515	142,346,246	264,052,021	7,546,222,053
24	September	2021	-	1,848,681,930	5,315,597,729	142,805,809	265,582,943	7,572,668,411
25	October	2021	-	1,854,647,919	5,325,875,949	143,190,836	266,016,373	7,589,731,077
26	November	2021	-	1,864,373,003	5,335,588,076	143,770,981	266,395,199	7,610,127,259
27	December	2021	-	1,898,855,539	5,353,013,567	145,104,470	272,603,669	7,669,577,245
28	13-month Average		15,386,451	1,829,913,447	5,277,493,804	142,686,756	265,979,042	7,531,459,500

## 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	2020	-	3,410	45,657	-	1,595,611
30	January	2021	-	3,410	45,657	-	1,595,611
31	February	2021	-	3,410	45,657	-	1,595,611
32	March	2021	-	3,410	45,657	-	1,595,611
33	April	2021	-	3,410	45,657	-	1,595,611
34	May	2021	-	3,410	45,657	-	1,595,611
35	June	2021	-	3,410	45,657	-	1,595,611
36	July	2021	-	3,410	45,657	-	1,595,611
37	August	2021	-	3,410	45,657	-	1,595,611
38	September	2021	-	3,410	45,657	-	1,595,611
39	October	2021	-	3,410	45,657	-	1,595,611
40	November	2021	-	3,410	45,657	-	1,595,611
41	December	2021	-	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 12/31/2021

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2020	24,814,607	431,341,099	1,569,961,085	100,088,341	92,878,904	2,219,084,036
2	January	2021	24,973,012	433,211,944	1,574,605,339	101,074,678	93,700,495	2,227,565,468
3	February	2021	25,131,455	435,645,074	1,581,825,354	102,082,745	94,551,369	2,239,235,997
4	March	2021	-	437,025,287	1,587,550,305	101,410,791	95,271,320	2,221,257,703
5	April	2021	-	439,149,467	1,592,635,378	102,403,819	96,128,030	2,230,316,694
6	May	2021	-	440,957,152	1,597,077,815	103,399,625	96,961,027	2,238,395,619
7	June	2021	-	443,155,769	1,588,487,840	104,400,418	97,807,437	2,233,851,464
8	July	2021	-	445,085,511	1,590,583,178	105,298,261	93,894,393	2,234,861,343
9	August	2021	-	447,509,094	1,596,688,427	106,197,610	94,408,609	2,244,803,740
10	September	2021	-	449,616,568	1,601,609,075	107,061,966	95,227,311	2,253,514,920
11	October	2021	-	452,248,897	1,606,765,629	107,932,366	96,031,102	2,262,977,994
12	November	2021	-	454,725,849	1,612,248,739	108,818,767	96,839,097	2,272,632,452
13	December	2021	-	455,849,765	1,618,717,072	109,718,710	97,651,952	2,281,937,499
14	13-month Average	[A] [C]	5,763,006	443,501,652	1,593,750,403	104,606,777	95,488,542	2,243,110,379
			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	2020	24,814,607	431,342,697	1,569,989,884	100,088,341	93,591,813	2,219,827,342
16	January	2021	24,973,012	433,213,546	1,574,634,212	101,074,678	94,420,173	2,228,315,621
17	February	2021	25,131,455	435,646,680	1,581,854,301	102,082,745	95,277,816	2,239,992,997
18	March	2021		437,026,897	1,587,579,325	101,410,791	96,004,536	2,222,021,549
19	April	2021		439,151,081	1,592,664,472	102,403,819	96,868,015	2,231,087,387
20	May	2021		440,958,770	1,597,106,983	103,399,625	97,707,780	2,239,173,158
21	June	2021		443,157,391	1,588,517,082	104,400,418	98,560,959	2,234,635,850
22	July	2021		445,087,137	1,590,612,494	105,298,261	94,654,684	2,235,652,576
23	August	2021		447,510,724	1,596,717,816	106,197,610	95,175,669	2,245,601,819
24	September	2021		449,618,202	1,601,638,538	107,061,966	96,001,140	2,254,319,846
25	October	2021		452,250,535	1,606,795,166	107,932,366	96,811,699	2,263,789,766
26	November	2021		454,727,491	1,612,278,350	108,818,767	97,626,463	2,273,451,071
27	December	2021		455,851,411	1,618,746,756	109,718,710	98,446,087	2,282,762,964
28	13-month Average		5,763,006	443,503,274	1,593,779,645	104,606,777	96,242,064	2,243,894,765

## 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	2020		1,598	28,799		712,909
30	January	2021		1,602	28,873		719,678
31	February	2021		1,606	28,947		726,447
32	March	2021		1,610	29,020		733,216
33	April	2021		1,614	29,094		739,985
34	May	2021		1,618	29,168		746,753
35	June	2021		1,622	29,242		753,522
36	July	2021		1,626	29,316		760,291
37	August	2021		1,630	29,389		767,060
38	September	2021		1,634	29,463		773,829
39	October	2021		1,638	29,537		780,597
40	November	2021		1,642	29,611		787,366
41	December	2021		1,646	29,684		794,135
42	13-month Average		-	1,622	29,242	-	753,522

## 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



Line		A	B	C	D	E	F	G	H	I
		<b>2021 Quarterly Activity and Balances</b>								
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
2021 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	72,436,642	348,893	72,785,535	80,283	72,865,818	79,644	72,945,462	79,032	73,024,494
		54,736,398	(304,705)	54,431,693	1,651,797	56,083,490	830,688	56,914,178	(2,732,263)	54,181,914
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
4	ATRR	72,436,642	263,821	40,691	20,293	217				
		54,736,398	(230,407)	837,212	211,655	(7,486)				
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR	413,298,120	11,852,128	425,150,247	2,727,256	427,877,503	2,705,560	430,583,063	2,684,783	433,267,846
		413,369,496	2,418,351	415,787,847	2,418,351	418,206,198	299,916	418,506,115	(549,992)	417,956,123
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
8	ATRR	413,298,120	8,962,157	1,382,308	689,362	7,356				
		413,369,496	1,828,671	1,225,740	76,417	(1,507)				
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR	6,552,488	447,195	6,999,683	102,903	7,102,586	102,084	7,204,670	101,300	7,305,970
		13,255,858	(1,674,582)	11,581,276	404,560	11,985,835	(146,584)	11,839,252	56,836	11,896,088
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
12	ATRR	6,552,488	338,153	52,156	26,010	278				
		13,255,858	(1,266,259)	205,051	(37,349)	156				

		2021 PTRR								
Line	Account	A	B	C Page 1, row 3,7,11 Column A+B+D+F+H	D	E	F	G		
		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		
									Line 1= A-E-F Lines 2-3= -A+E+F	
1	PTRR Total Account 190	76,912,253	587,852	72,761,663	4,150,590	3,887,758	262,832	72,761,663		
2	PTRR Total Account 282	319,046,748	19,969,726	424,339,302	(105,292,553)	(114,221,097)	8,928,544	(424,339,302)		
3	PTRR Total Account 283	(28,109,349)	753,482	6,969,085	(35,078,434)	(35,415,319)	336,885	(6,969,085)		
4	PTRR Total ADIT Subject to Normalization	(214,025,146)	(20,135,356)	(358,546,724)	144,521,578	(145,748,658)	9,528,261	(358,546,724)		
		2021 ATRR								
	Account	H	I	J Page 1, row 4,8,12 column A+B+D+F+H	K	L	M	N	O	P
		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
										Line 5= H-M-O Lines 6-7= -H+M+O
5	ATRR Total Account 190	55,763,014	(554,484)	55,547,372	215,642	3,934,948	1,581,100	2,306,659	262,832	53,919,083
6	ATRR Total Account 282	307,319,327	4,586,627	416,498,817	(109,179,490)	3,886,936	(110,636,796)	(3,584,302)	8,928,544	(409,027,579)
7	ATRR Total Account 283	(32,479,632)	(1,359,770)	12,157,456	(44,637,088)	9,558,654	(44,375,720)	8,960,401	336,885	(11,559,203)
8	ATRR Total ADIT Subject to Normalization	(219,076,681)	(3,781,341)	(373,108,901)	154,032,220	17,380,539	(153,431,416)	7,682,758	9,528,261	(366,667,700)

**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	9,091,696	JCP&L Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$598,272	
8 PBOP expense in Account 926 for current year, total company	(67,070,801)	JCP&L Account 926: Company Records
9 W&S Labor Allocator	9.458%	
10 Allocated Transmission PBOP (line 8 * line 9)	(6,343,565)	
11 PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	5,745,293	

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	<b>Taxes Other Than Income</b>				
1.01	FICA	263.i WS	4,836,874	0.0946	457,472
1.02	NJ Disability Payroll Tax	263.i WS	92	0.0946	9
1.03	Unemployment Insurance	263.i WS	61,326	0.0946	5,800
1.04	NJ Unemployment	263.i WS	418,912	0.0946	39,621
1.05	Heavy Highway Vehicle Use	263.i GP	1,720	0.2480	427
1.06	Federal Excise Tax	263.i WS	101	0.0946	10
1.07	Local Real Estate	263.i GP	6,484,800	0.2480	1,608,356
1.08	NJ State S&U	263.i GP	(75,000)	0.2480	(18,601)
2	Sum of Lines 1.01 through 1.08		11,728,825		2,093,093
3	FF1, Page 115.14g		11,728,825		

**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 12/31/2021

		[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	2020	3,705,396,098	-	(45,086)	(5,600,403)	1,810,936,125	1,900,105,462	1,650,000,000
2	January	2021	3,723,933,832		(45,086)	(5,602,882)	1,810,936,125	1,918,645,675	1,650,000,000
3	February	2021	3,736,235,001		(45,086)	(5,603,967)	1,810,936,125	1,930,947,929	1,650,000,000
4	March	2021	3,746,036,689		(45,082)	(5,605,749)	1,810,936,125	1,940,751,395	1,650,000,000
5	April	2021	3,756,127,140		(45,082)	(5,607,531)	1,810,936,125	1,950,843,628	1,650,000,000
6	May	2021	3,766,073,970		(45,082)	(5,609,314)	1,810,936,125	1,960,792,241	1,650,000,000
7	June	2021	3,787,575,938		(45,098)	(5,611,096)	1,810,936,125	1,982,296,007	2,150,000,000
8	July	2021	3,758,302,209		(45,098)	(5,612,878)	1,810,936,125	1,953,024,060	2,150,000,000
9	August	2021	3,789,537,914		(45,098)	(5,614,660)	1,810,936,125	1,984,261,547	2,150,000,000
10	September	2021	3,804,368,326		(45,050)	(5,608,037)	1,810,936,125	1,999,085,288	2,150,000,000
11	October	2021	3,819,463,713		(45,050)	(5,609,820)	1,810,936,125	2,014,182,458	2,150,000,000
12	November	2021	3,830,356,058		(45,050)	(5,611,602)	1,810,936,125	2,025,076,585	2,150,000,000
13	December	2021	3,907,718,452		(45,050)	(5,610,637)	1,810,936,125	2,102,438,014	2,150,000,000
14	13-month Average		3,779,317,334	-	(45,077)	(5,608,352)	1,810,936,125	1,974,034,638	1,919,230,769

## 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 12/31/2021										
	(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 <sup>2</sup> ((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)
ts=N										
<b>Final Mortgage Bonds:</b>										
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,258,454	12	\$ 198,258,454.06	10.32%	6.54%	0.67%
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 297,937,136	12	\$ 297,937,136.46	15.50%	6.25%	0.97%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 402,863,753	\$ 401,668,733	12	\$ 401,668,732.50	20.90%	4.18%	0.87%
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ 493,197,650	\$ 498,557,396	12	\$ 498,557,396.36	25.94%	4.87%	1.26%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 248,869,232	12	\$ 248,869,232.48	12.95%	4.44%	0.58%
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 494,427,139	7	\$ 276,337,359.70	14.38%	2.88%	0.41%
			\$ 2,150,000,000		\$ 2,139,718,091		\$ 1,921,628,312	100.000%		4.77% **

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 (7.9300%, 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 12/31/2021											
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	5/16/2007	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)	\$ 2,113,488		\$ 247,086,512	98.8346	4.30%	\$ 10,750,000	4.44%
(6) 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%
TOTALS			\$ 2,150,000,000	\$ (3,790,000)	\$ 16,524,225		\$ 2,129,685,775			\$ 96,450,000	

\* YTM as issuer 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<sub>t</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1/2</sub>, C<sub>3/2</sub>, etc.).

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

(1) Line No.	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 1,829,039,725
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,385,749,004
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5 (line 3 divided by line 1, col. 3)	\$ 32,481,614 1.775883%
<b>GENERAL &amp; INTANGIBLE (G &amp; I) DEPRECIATION EXPENSE</b>			
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	\$ 2,000,213
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.109359%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 2,093,093
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.114437%
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>	<b>1.999679%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 17,882,809
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.290480%
<b>RETURN</b>			
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 78,370,758
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.655480%
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>	<b>6.945960%</b>

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

(5) Line No.	(6) Reference	(7) Transmission	(8) Allocator
<b>INCOME TAXES</b>			
10b	Total Income Taxes	Attachment 2, line 33	\$ 17,882,809
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.290480%
<b>RETURN</b>			
12b	Return on Rate Base	Attachment 2, line 22	\$ 78,370,758
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	5.655480%
14b	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11b and 13b</b>	<b>6.945960%</b>
15	<b>Additional Annual Allocation Factor for Return</b>	<b>Line 14 b, col. 9 less line 14, col. 4</b>	<b>0.00000%</b>

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	\$ 12,585,103	1.999679%	\$251,723	\$ 9,305,572	6.945960%	\$649,834	\$ 269,226	\$1,170,794	\$ -	\$1,170,794		\$1,170,794
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0088	\$ 5,983,501	1.999679%	\$119,651	\$ 4,772,417	6.945960%	\$331,491	\$ 126,047	\$976,188	\$ -	\$976,188		\$976,188
2c	Add a 2nd Rantan River 230/115 kV transformer	b0726	\$ 7,335,356	1.999679%	\$146,694	\$ 6,320,292	6.945960%	\$439,006	\$ 167,255	\$752,944	\$ -	\$752,944		\$752,944
2d	Build a new 230 kV circuit from Larambee to Oceanview	b2015	\$ 173,285,579	1.999679%	\$3,465,155	\$ 159,129,537	6.945960%	\$11,053,000	\$3,414,869	\$17,533,114	\$ -	\$17,533,114		\$17,533,114
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	\$20,436,029	

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-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
			(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	\$ 7,335,356	\$ 7,324,741	\$ 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	\$ 173,285,579	\$ 171,775,572	\$ 173,379,408	\$ 173,377,484	\$ 173,371,866	\$ 173,371,866	\$ 173,372,533	\$ 173,372,533	\$ 173,448,544	\$ 173,448,544	\$ 173,448,544	\$ 173,448,544	\$ 173,448,544	\$ 173,448,544

NOTE

[A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizing a 13-month average.

[B] Company records

TEC Worksheet Support  
Net Plant Detail

Accumulated Depreciation (Note C)	Dec-20 (Note B)	Jan-21 (Note B)	Feb-21 (Note B)	Mar-21 (Note B)	Apr-21 (Note B)	May-21 (Note B)	Jun-21 (Note B)	Jul-21 (Note B)	Aug-21 (Note B)	Sep-21 (Note B)	Oct-21 (Note B)	Nov-21 (Note B)	Dec-21 (Note B)	Project Net Plant (Note C & D)
\$ 3,232,620	\$ 3,098,007	\$ 3,120,443	\$ 3,142,878	\$ 3,165,314	\$ 3,187,749	\$ 3,210,185	\$ 3,232,620	\$ 3,255,056	\$ 3,277,491	\$ 3,299,927	\$ 3,322,362	\$ 3,344,798	\$ 3,367,233	\$9,355,572
\$ 1,211,084	\$ 1,147,061	\$ 1,157,731	\$ 1,168,402	\$ 1,179,072	\$ 1,189,743	\$ 1,200,413	\$ 1,211,084	\$ 1,221,755	\$ 1,232,425	\$ 1,243,096	\$ 1,253,766	\$ 1,264,437	\$ 1,275,108	\$4,772,417
\$ 1,015,064	\$ 931,441	\$ 945,368	\$ 959,307	\$ 973,246	\$ 987,185	\$ 1,001,124	\$ 1,015,063	\$ 1,029,002	\$ 1,042,940	\$ 1,056,879	\$ 1,070,818	\$ 1,084,757	\$ 1,098,696	\$6,320,292
\$ 14,156,242	\$ 12,449,511	\$ 12,732,831	\$ 13,017,466	\$ 13,302,095	\$ 13,586,720	\$ 13,871,345	\$ 14,155,970	\$ 14,440,658	\$ 14,725,409	\$ 15,010,159	\$ 15,294,909	\$ 15,579,660	\$ 15,864,410	\$159,129,337

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 PTRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	% of Total Revenue Requirement Col d, line 2 / Col. d, line 3	Revenue Received Col c, line 1 * Col e	Actual Annual Revenue Requirement ATRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	True-up Adjustment Principal Over/(Under) Col. f - Col. G	Applicable Interest Rate on Over/(Under) Col. H line 2x / Col. H line 3 * Col. J line 4	Total True-up Adjustment with Interest Over/(Under) Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		21,595,492							
2a	b0174			1,284,859	0.06	1,262,425	1,170,784	91,642	6,132.59	97,774
2b	b0268			635,153	0.03	624,063	579,188	44,875	3,003.01	47,878
2c	b0726			812,093	0.04	797,914	752,944	44,970	3,009.34	47,979
2d	b2015			19,247,145	0.88	18,911,090	17,933,114	977,976	65,445.40	1,043,421
3	Subtotal			21,979,249			20,436,029.10	1,159,463		1,237,053
4	Total Interest (Sourced from Attachment 13a, line 49)									77,590.35

NOTE

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

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Month	Annual Rate	Monthly	True-Up Adj.	Interest	Compounding
1	Jan-21	0.0325	0.0028	0.0833	0.0002	-
2	Feb-21	0.0325	0.0025	0.1667	0.0004	-
3	Mar-21	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-21	0.0325	0.0027	0.3347	0.0009	-
5	May-21	0.0325	0.0028	0.4180	0.0012	-
6	Jun-21	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-21	0.0325	0.0028	0.5881	0.0016	-
8	Aug-21	0.0325	0.0028	0.6714	0.0019	-
9	Sep-21	0.0325	0.0027	0.7547	0.0020	0.0055
10	Oct-21	0.0325	0.0028	0.8435	0.0023	-
11	Nov-21	0.0325	0.0027	0.9269	0.0025	-
12	Dec-21	0.0325	0.0028	1.0102	0.0028	0.0076
13	Year 1 True-Up Adjustment + Interest EB			1.0178		
14	Jan-22	0.0325	0.0028	1.0178	0.0028	-
15	Feb-22	0.0325	0.0025	1.0178	0.0025	-
16	Mar-22	0.0325	0.0028	1.0178	0.0028	0.0082
17	Apr-22	0.0325	0.0027	1.0260	0.0027	-
18	May-22	0.0325	0.0028	1.0260	0.0028	-
19	Jun-22	0.0325	0.0027	1.0260	0.0027	0.0083
20	Jul-22	0.0325	0.0028	1.0343	0.0029	-
21	Aug-22	0.0325	0.0028	1.0343	0.0029	-
22	Sep-22	0.0325	0.0027	1.0343	0.0028	0.0085
23	Oct-22	0.0325	0.0028	1.0427	0.0029	-
24	Nov-22	0.0325	0.0027	1.0427	0.0028	-
25	Dec-22	0.0325	0.0028	1.0427	0.0029	0.0085
26	Year 2 True-Up Adjustment + Interest EB			1.0513		
27	Principle Amortization			0.0876		
28	Interest Amortization +			0.0013	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0889		
30	Jan-23	0.0325	0.0028	0.9624	0.0027	-
31	Feb-23	0.0325	0.0025	0.8735	0.0022	-
32	Mar-23	0.0325	0.0028	0.7846	0.0022	0.0070
33	Apr-23	0.0325	0.0027	0.7027	0.0019	-
34	May-23	0.0325	0.0028	0.6137	0.0017	-
35	Jun-23	0.0325	0.0027	0.5248	0.0014	0.0050
36	Jul-23	0.0325	0.0028	0.4409	0.0012	-
37	Aug-23	0.0325	0.0028	0.3520	0.0010	-
38	Sep-23	0.0325	0.0027	0.2631	0.0007	0.0029
39	Oct-23	0.0325	0.0028	0.1771	0.0005	-
40	Nov-23	0.0325	0.0027	0.0881	0.0002	-
41	Dec-23	0.0325	0.0028	(0.0008)	(0.0000)	0.0007
42	Year 3 True-Up Adjustment + Interest EB			(0.0000)		
43	Total Amount Refunded/Surcharged			1.0669		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.0669		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			162,713,385		
47	2021 Rate Year ATRR (c) -			147,729,834		
48	Base Refund or (Surcharge):			14,983,551		
49	Interest (Line 45 x Line 48): +			1,002,688		
50	Total Refund or (Surcharge):			15,986,239		

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-21	0.0325	0.0028	0.0833	0.0002	-
2	Feb-21	0.0325	0.0025	0.1667	0.0004	-
3	Mar-21	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-21	0.0325	0.0027	0.3347	0.0009	-
5	May-21	0.0325	0.0028	0.4180	0.0012	-
6	Jun-21	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-21	0.0325	0.0028	0.5881	0.0016	-
8	Aug-21	0.0325	0.0028	0.6714	0.0019	-
9	Sep-21	0.0325	0.0027	0.7547	0.0020	0.0055
10	Oct-21	0.0325	0.0028	0.8435	0.0023	-
11	Nov-21	0.0325	0.0027	0.9269	0.0025	-
12	Dec-21	0.0325	0.0028	1.0102	0.0028	0.0076
13	Year 1 True-Up Adjustment + Interest EB			1.0178		
14	Jan-22	0.0325	0.0028	1.0178	0.0028	-
15	Feb-22	0.0325	0.0025	1.0178	0.0025	-
16	Mar-22	0.0325	0.0028	1.0178	0.0028	0.0082
17	Apr-22	0.0325	0.0027	1.0260	0.0027	-
18	May-22	0.0325	0.0028	1.0260	0.0028	-
19	Jun-22	0.0325	0.0027	1.0260	0.0027	0.0083
20	Jul-22	0.0325	0.0028	1.0343	0.0029	-
21	Aug-22	0.0325	0.0028	1.0343	0.0029	-
22	Sep-22	0.0325	0.0027	1.0343	0.0028	0.0085
23	Oct-22	0.0325	0.0028	1.0427	0.0029	-
24	Nov-22	0.0325	0.0027	1.0427	0.0028	-
25	Dec-22	0.0325	0.0028	1.0427	0.0029	0.0085
26	Year 2 True-Up Adjustment + Interest EB			1.0513		
27	Principle Amortization			0.0876		
28	Interest Amortization			+ 0.0013	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0889		
30	Jan-23	0.0325	0.0028	0.9624	0.0027	-
31	Feb-23	0.0325	0.0025	0.8735	0.0022	-
32	Mar-23	0.0325	0.0028	0.7846	0.0022	0.0070
33	Apr-23	0.0325	0.0027	0.7027	0.0019	-
34	May-23	0.0325	0.0028	0.6137	0.0017	-
35	Jun-23	0.0325	0.0027	0.5248	0.0014	0.0050
36	Jul-23	0.0325	0.0028	0.4409	0.0012	-
37	Aug-23	0.0325	0.0028	0.3520	0.0010	-
38	Sep-23	0.0325	0.0027	0.2631	0.0007	0.0029
39	Oct-23	0.0325	0.0028	0.1771	0.0005	-
40	Nov-23	0.0325	0.0027	0.0881	0.0002	-
41	Dec-23	0.0325	0.0028	(0.0008)	(0.0000)	0.0007
42	Year 3 True-Up Adjustment + Interest EB			(0.0000)		
43	Total Amount Refunded/Surcharged			1.0669		
44	True-Up Before Interest			- 1.0000		
45	Interest Refunded/Surcharged			0.0669		
46	Attachment 13b - PJM Billings, Line 26, Col. E:			21,595,492		
47	2021 Rate Year ATRR (c):			- 20,436,029		
48	Base Refund or (Surcharge):			1,159,463		
49	Interest (Line 45 × Line 48):			+ 77,590		
50	Total Refund or (Surcharge):			<u>1,237,053</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)
<b>Line</b>	<b>Month</b>	<b>PJM Bill NITS Charge Code</b>	<b>True-up (a)</b>	<b>Other (b)</b>	<b>Total</b>
1	January	14,044,331			14,044,331
2	February	12,685,202			12,685,202
3	March	13,701,009			13,701,009
4	April	13,259,043			13,259,043
5	May	13,701,010			13,701,010
6	June	13,259,042			13,259,042
7	July	13,701,010			13,701,010
8	August	13,701,010			13,701,010
9	September	13,259,041			13,259,041
10	October	13,701,010			13,701,010
11	November	13,259,041			13,259,041
12	December	13,701,009			13,701,009
13	Total	161,971,758	-	(741,628)	162,713,385

		<b>PJM Bill</b>			
	<b>Month</b>	<b>TEC Charge Code</b>	<b>True-up (a)</b>	<b>Other (b)</b>	<b>Total</b>
14	January	1,831,604			1,831,604
15	February	1,831,604			1,831,604
16	March	1,783,545			1,783,545
17	April	1,783,545			1,783,545
18	May	1,783,545			1,783,545
19	June	1,783,545			1,783,545
20	July	1,783,545			1,783,545
21	August	1,783,545			1,783,545
22	September	1,783,545			1,783,545
23	October	1,783,545			1,783,545
24	November	1,783,545			1,783,545
25	December	1,783,545			1,783,545
26	Total	21,498,662	-	(96,829)	21,595,492

**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)
			2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021			
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.	24,551,715	16,301,214	16,354,361	24,753,090	17,347,887	71,511,407	69,391,453	66,824,122	54,143,182	40,639,886	33,033,575	26,389,599	24,388,155	40,351,291	-	-
1.02	Other Short-term items: 12-months or less	EXCL.	1,618,478	1,255,069	217,907	2,044,667	8,089,106	1,798,588	994,171	823,093	1,518,962	1,334,753	1,889,946	1,425,090	1,485,464	2,038,457	-	-
2	Sum of Lines 1.01 through 1.02		26,170,192	17,556,283	16,572,268	26,797,758	25,436,993	73,309,995	70,385,625	67,647,215	55,662,144	41,974,639	34,923,521	27,814,690	25,873,619	42,389,748	-	-
3	FERC Form No. 1 p.1111.57.d & c		26,170,192												25,873,619			
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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
				2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	JCP&L Average (a)	
Exp. Acct.	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31							
1																				
2	<b>FERC Account No. 228.1 (d)</b>																			
2.01																				
2.02																				
3	Sum of Lines 2.01 through 2.02																			
4	<b>FERC Account No. 228.2 (d)</b>																			
4.01																				
4.02																				
5	Sum of Lines 4.01 through 4.02																			
6	<b>FERC Account No. 228.3 (d)</b>																			
6.01																				
6.02																				
7	Sum of Lines 6.01 through 6.02																			
8	<b>FERC Account No. 228.4 (d)</b>																			
8.01																				
8.02																				
9	Sum of Lines 8.01 through 8.02																			
10	<b>FERC Account No. 242 (d)</b>																			
10.01	Incentive Compensation	920	18,113,275	18,982,354	1,738,158	2,607,237	3,476,316	4,345,395	6,114,338	7,133,394	9,240,990	10,438,071	11,597,857	12,757,643	14,219,821	9,289,604	WS	0.0946		878,612
10.02																				
11	Sum of Lines 10.01 through 10.02		18,113,275	18,982,354	1,738,158	2,607,237	3,476,316	4,345,395	6,114,338	7,133,394	9,240,990	10,438,071	11,597,857	12,757,643	14,219,821	9,289,604				878,612
12	<b>Other Reserves (d)</b>																			
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)																9,289,604			878,612

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						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						

  

8		T =	28.11%	=	1 - {(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)}
9	Composite Tax Factor (CTF) =		26.88%	=	(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	78,370,758		Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor	× 26.88%		
15	Preliminary Income Taxes Allowable	<u>21,066,078</u>		

  

16	AFUDC Equity (b)	120,834		
17	Amortization of ITC Tax Credit (a)	(32,540)	=	(131,199) × GP
18	Amortization of (Excess)/Deficient Deferred Income Tax +	(2,376,747)	=	Attachment 15a, Line 21, Col. (M)
19	Income Tax Adjustments	(2,288,453)		
20	Gross-up on Income Tax Adjustments	+ (894,817)	=	Line 19 × TGUF
21	Grossed-Up Income Tax Adjustments	<u>(3,183,270)</u>		

  

22	Income Taxes Allowable	<u><u>17,882,809</u></u>	=	Line 15 + Line 21
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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 ADIT/DDIT Beg Balance of Year (e)	CATEGORY 1 Current Period Other Activity	Net Transmission EDIT/DDIT Balance (B + C)	CATEGORY 3		Amortization Start Date	Amort. Period	ARAM/Years Remaining	Unamortized Balance at Year End (D - K)	Amortization for non-ARAM	ARAM Amortization	Net Transmission EDIT/DDIT Amortization	CATEGORY 4 Amortization Account
					Protected / Non-protected	Property / Non-property								
1	EDIT/DDIT Non-Property													
2	<b>FERC Account No. 190 EDIT/DDIT</b>													
2.01	Accrued Taxes: FICA on Vacation Accrual	6,076		6,076	Non-protected	Non-Property	1/1/2018	10	6	5,208	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	10,770		10,770	Non-protected	Non-Property	1/1/2018	10	6	9,232	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	35,572		35,572	Non-protected	Non-Property	1/1/2018	10	6	30,490	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(1,333)		(1,333)	Non-protected	Non-Property	1/1/2018	10	6	(1,143)	(190)		(190)	410.1
2.05	Company Debt - Issuance Discount	11,505		11,505	Non-protected	Non-Property	1/1/2018	10	6	9,862	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	116,094		116,094	Non-protected	Non-Property	1/1/2018	10	6	99,509	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(15,510)		(15,510)	Non-protected	Non-Property	1/1/2018	10	6	(13,294)	(2,216)		(2,216)	410.1
2.08	FAS 158 Pension OCI Offset	1,253		1,253	Non-protected	Non-Property	1/1/2018	10	6	1,074	179		179	410.1
2.09	Federal Long Term - Protected	4,605,653		4,605,653	Protected	Non-Property	1/1/2018	35	31	4,461,726	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	4,911,055		4,911,055	Non-protected	Non-Property	1/1/2018	10	6	4,209,475	701,579		701,579	410.1
2.11	GR&F Tax Audit	25,723		25,723	Non-protected	Non-Property	1/1/2018	10	6	22,048	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(74,747)		(74,747)	Non-protected	Non-Property	1/1/2018	10	6	(64,068)	(10,678)		(10,678)	410.1
2.13	Other Non-Property Impairment	-		-	Non-protected	Non-Property	1/1/2018	10	6	-	-		-	410.1
2.14	Pension OPEB : Other Def Cr. or Dr.	1,593,114		1,593,114	Non-protected	Non-Property	1/1/2018	10	6	1,365,526	227,588		227,588	410.1
2.15	Pensions Expense	1,896,450		1,896,450	Non-protected	Non-Property	1/1/2018	10	6	1,625,529	270,921		270,921	410.1
2.16	PIM Receivable	(967,233)		(967,233)	Non-protected	Non-Property	1/1/2018	10	6	(829,057)	(138,176)		(138,176)	410.1
2.17	Post Retirement Benefits SFAS 106 Accrual	2,175,055		2,175,055	Non-protected	Non-Property	1/1/2018	10	6	1,864,333	310,722		310,722	410.1
2.18	Unamortized Gain on Recquired Debt	1,124		1,124	Non-protected	Non-Property	1/1/2018	10	6	964	161		161	410.1
2.19	Vacation Pay Accrual	65,604		65,604	Non-protected	Non-Property	1/1/2018	10	6	56,232	9,372		9,372	410.1
3	<b>Total FERC Account No. 190 EDIT/DDIT (Sum of 2-19) sublines)</b>	<b>14,396,225</b>	<b>-</b>	<b>14,396,225</b>						<b>12,853,645</b>	<b>1,542,580</b>		<b>1,542,580</b>	
4	<b>FERC Account No. 282 EDIT/DDIT</b>													
4.01	Sale of Property - Book Gain or (Loss)	65,822		65,822		Property	1/1/2018	35	31	56,419	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(66,105)		(66,105)		Property	1/1/2018	35	31	(56,661)	(9,444)		(9,444)	411.1
5	<b>Total FERC Account No. 282 EDIT/DDIT (Sum of 4-2) sublines)</b>	<b>(283)</b>	<b>-</b>	<b>(283)</b>						<b>(242)</b>	<b>(40)</b>		<b>(40)</b>	
6	<b>FERC Account No. 283 EDIT/DDIT</b>													
6.01	Accrued Taxes: Tax Audit Reserves	4,366		4,366	Non-protected	Non-Property	1/1/2018	10	6	3,743	624		624	410.1
6.02	Deferred Charge-EIB	(10,974)		(10,974)	Non-protected	Non-Property	1/1/2018	10	6	(9,406)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(498)		(498)	Non-protected	Non-Property	1/1/2018	10	6	(427)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(332,087)		(332,087)	Non-protected	Non-Property	1/1/2018	10	6	(284,646)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(763,437)		(763,437)	Non-protected	Non-Property	1/1/2018	10	6	(654,374)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(492,576)		(492,576)	Non-protected	Non-Property	1/1/2018	10	6	(422,208)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(4,338,949)		(4,338,949)	Non-protected	Non-Property	1/1/2018	10	6	(3,719,099)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Recquired Debt	(143,421)		(143,421)	Non-protected	Non-Property	1/1/2018	10	6	(122,932)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(20,455)		(20,455)	Non-protected	Non-Property	1/1/2018	10	6	(17,533)	(2,922)		(2,922)	411.1
6.10		-		-						-	-		-	
6.11		-		-						-	-		-	
7	<b>Total FERC Account No. 283 EDIT/DDIT (Sum of 6-11) sublines)</b>	<b>(6,098,031)</b>	<b>-</b>	<b>(6,098,031)</b>						<b>(5,226,883)</b>	<b>(871,147)</b>		<b>(871,147)</b>	
8	<b>Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)</b>	<b>8,297,912</b>	<b>-</b>	<b>8,297,912</b>						<b>7,626,520</b>	<b>671,392</b>		<b>671,392</b>	
9	<b>Non-Property Gross-up (Line 8 x TGUF)</b>												<b>262,524</b>	
10	<b>CATEGORY 2: Total Non-Property After Gross-up (Line 8 + Line 9) (e)</b>												<b>933,916</b>	
11	<b>EDIT/DDIT Property</b>													
12	<b>FERC Account No. 190 EDIT/DDIT</b>													
12.01	Property Book-Tax Timing Differences	(5,060,838)	2,575,491	(2,485,347)	Protected	Property		ARAM	ARAM	(2,485,347)	-	307,074	307,074	410.1/411.1
13	<b>Total FERC Account No. 190 EDIT/DDIT</b>	<b>(5,060,838)</b>	<b>2,575,491</b>	<b>(2,485,347)</b>						<b>(2,485,347)</b>	<b>-</b>	<b>307,074</b>	<b>307,074</b>	
14	<b>FERC Account No. 282 EDIT/DDIT</b>													
14.01	Property Book-Tax Timing Differences	119,821,378	(3,355,214)	116,466,165	Protected	Property		ARAM	ARAM	116,466,165	-	(3,355,214)	(3,355,214)	410.1/411.1
15	<b>Total FERC Account No. 282 EDIT/DDIT</b>	<b>119,821,378</b>	<b>(3,355,214)</b>	<b>116,466,165</b>						<b>116,466,165</b>	<b>-</b>	<b>(3,355,214)</b>	<b>(3,355,214)</b>	
16	<b>FERC Account No. 283 EDIT/DDIT</b>													
16.01	Property Book-Tax Timing Differences	-	-	-				35		-	-	-	-	410.1/411.1
17	<b>Total FERC Account No. 283 EDIT/DDIT</b>	<b>-</b>	<b>-</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
18	<b>Subtotal DDIT/EDIT Property before Gross-Up (Sum of Lines 13, 15, and 17)</b>	<b>114,760,541</b>	<b>(779,723)</b>	<b>113,980,818</b>						<b>113,980,818</b>	<b>-</b>	<b>(3,048,139)</b>	<b>(3,048,139)</b>	
19	<b>Property Gross-up (Line 18 x TGUF)</b>												<b>(1,191,865)</b>	
20	<b>CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)</b>												<b>(4,240,005)</b>	
21	<b>Total EDIT/DDIT before Gross-up (Line 8 + Line 18)</b>												<b>(2,376,747)</b>	
22	<b>Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)</b>												<b>(3,306,089)</b>	

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	<b>Monthly Balance</b>	Source				
2	December 2020	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 2021	p111.71.c (and Notes) Detail on p230b	-12	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(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)
							2020 December 31	2021 January 31	2021 February 28/29	2021 March 31	2021 April 30	2021 May 31	2021 June 30	2021 July 31	2021 August 31	2021 September 30	2021 October 31	2021 November 30	2021 December 31	Average (a) ×	Alloc. (b)	Allocator Output =	To Transmission
1		Construction Work in Progress																					
2a	[Placeholder 1]																				-	-	-
2b	[Placeholder 2]																				-	-	-
3		Total CWIP in Rate Base																					

**Notes**

- (a) Average calculated as (Sum of Columns (G) through (S)) ÷ 13.
- (b) The allocator in Col. (U) must be zero unless otherwise authorized by order from the FERC. This page will only be populated at such time that CWIP is approved to be included within rate base by FERC.



Ln.	(A) Text Description	(B) Allocator	(C) Amount	(D) x Allocator Output	(E) = To Transmission
1	<b>FERC Account No. 451</b>				
1.01				-	-
1.02				-	-
1.XX				-	-
2	Sum of Lines 1.01 through 1.XX		-		-
3	<b>FERC Account No. 454 (d)</b>				
3.01				-	-
3.02				-	-
3.XX				-	-
4	Sum of Lines 3.01 through 3.XX		-		-
5	<b>FERC Account No. 456 (e)</b>				
5.01	Point to Point Revenues	DA	1,848,719	1.0000	1,848,719
5.02				-	-
5.XX				-	-
6	Sum of Lines 5.01 through 5.XX		1,848,719		1,848,719
7	<b>Other</b>				
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>1,848,719</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.

Ln.	Line Item	(A) Amount	(B) FERC Docket No.	(C) Amort. Start Date	(D) Amort. End Date	(E) Months	(F) Monthly Amort. Expense	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)						
								2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
								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	<b>FERC Account No. 182.3 (e)</b>																																
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	<b>FERC Account No. 254 (Enter negatives) (e)</b>																																
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.

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.

(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.

(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	TE Allocator	Total Transmission	Transmission Exclusions (a)	To Revenue Req.	
1	560	Operation Supervision and Engineering	Page 321.83.b	228,669	0.95205	217,704	-	217,704	
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,539,181	0.95205	1,465,375	-	1,465,375	
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	207,392	0.95205	197,447	-	197,447	
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	0.95205	-	-	-	
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	13,302	0.95205	12,664	12,664	-	
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	394,681	0.95205	375,755	-	375,755	
7	561.6	Transmission Service Studies	Page 321.90.b	(19,565)	0.95205	(18,627)	-	(18,627)	
8	561.7	Generation Interconnection Studies	Page 321.91.b	291,183	0.95205	277,220	-	277,220	
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	799	0.95205	761	761	-	
10	562	Station Expenses	Page 321.93.b	1,737,134	0.95205	1,653,835	-	1,653,835	
11	563	Overhead Lines Expense	Page 321.94.b	1,701,621	0.95205	1,620,025	-	1,620,025	
12	564	Underground Lines Expense	Page 321.95.b	-	0.95205	-	-	-	
13	565	Transmission of Electricity by Others	Page 321.96.b	2,085	0.95205	1,985	1,985	-	
14	566	Miscellaneous Transmission Expense	Page 321.97.b	(7,146,971)	0.95205	(6,804,262)	30,187	(6,834,449)	
15	567	Rents	Page 321.98.b	13,407,809	0.95205	12,764,882	-	12,764,882	
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,247,563	0.95205	3,091,837	-	3,091,837	
17	569	Maintenance of Structures	Page 321.102.b	-	0.95205	-	-	-	
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	33,458	0.95205	31,854	-	31,854	
19	569.2	Maintenance of Computer Software	Page 321.104.b	69,807	0.95205	66,460	-	66,460	
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	199,868	0.95205	190,284	-	190,284	
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	0.95205	-	-	-	
22	570	Maintenance of Station Equipment	Page 321.107.b	5,347,958	0.95205	5,091,514	-	5,091,514	
23	571	Maintenance of Overhead Lines	Page 321.108.b	15,237,331	0.95205	14,506,675	-	14,506,675	
24	572	Maintenance of Underground Lines	Page 321.109.b	(91,757)	0.95205	(87,357)	-	(87,357)	
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	369,422	0.95205	351,708	-	351,708	
26		Sum of Lines 1 through 25		36,770,970		35,007,739	45,597	34,962,142	

Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	Production Exclusion (b)	Total Excluding Production	Allocator	Total Transmission	Transmission Exclusions (a)	To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	28,129,983	110,035	28,019,948	0.0946	2,650,130	-	2,650,130
28	921	Office Supplies and Expenses	Page 323.182.b	748,648	13	748,635	0.0946	70,806	4	70,802
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b	(32,031,267)	-	(32,031,267)	0.0946	(3,029,521)	-	(3,029,521)
30	923	Outside Services Employed	Page 323.184.b	67,992,650	228,754	67,763,896	0.0946	6,409,118	1,988,750	4,420,367
31	924	Property Insurance	Page 323.185.b	(215,783)	162,075	(377,858)	0.0946	(35,738)	-	(35,738)
32	925	Injuries and Damages	Page 323.186.b	6,270,290	-	6,270,290	0.0946	593,045	-	593,045
33	926	Employee Pensions and Benefits	Page 323.187.b	(143,682,166)	11,727	(143,693,893)	0.0946	(13,590,586)	157	(13,590,743)
34	927	Franchise Requirements	Page 323.188.b	-	-	-	0.0946	-	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	4,077,041	-	4,077,041	1.0000	4,077,041	4,077,041	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	0.0946	-	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	599,498	-	599,498	0.0946	56,701	56,701	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,114,308	23,067	2,091,241	0.0946	197,790	150,278	47,512
39	931	Rents	Page 323.193.b	2,555,783	-	2,555,783	0.0946	241,726	-	241,726
40	935	Maintenance of General Plant	Page 323.196.b	4,298,995	-	4,298,995	0.0946	406,599	-	406,599
41		Sum of Lines 27 through 40		(59,142,020)	535,672	(59,677,692)		(1,952,890)	6,272,931	(8,225,821)

Total OpEx (Line 26 + Line 41) \$26,736,322

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.