

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)	(5)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 189,302,324
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	1,681,202	DA 1.00000	1,681,202
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	20,312,393	DA 1.00000	20,312,393
4	TOTAL REVENUE CREDITS (sum lines 2-3)		21,993,594		21,993,594
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			(690,717)
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 166,618,012
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,169.1
9	Average 12 CPs (MW)			(Note S)	4,108.6
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 27,008.48		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 40,553.48		Off-Peak Rate Total 40,553.48
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	3,379.46		3,379.46
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	779.87		779.87
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	155.97		111.41
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	9.75		4.63

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Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
RATE BASE:					
GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	308	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	1,980,442,867	TP	1.00000
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	5,453,484,888	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	444,049,439	W/S	0.09804
5	TOTAL GROSS PLANT (sum lines 1-4)		<u>7,877,977,503</u>	GP=	25.692%
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	(28)	NA	
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	461,709,906	TP	1.00000
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,697,700,901	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	215,869,519	W/S	0.09804
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		<u>2,375,280,298</u>		
NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	336		
14	Transmission	(line 2 - line 8)	1,518,732,962		1,518,732,962
15	Distribution	(line 3 - line 9)	3,755,783,987		
16	General & Intangible	(line 4 - line 10)	228,179,920		22,370,125
17	TOTAL NET PLANT (sum lines 13-16)		<u>5,502,697,205</u>		<u>1,541,103,087</u>
ADJUSTMENTS TO RATE BASE					
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(391,711,498)	DA	1.00000
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(981,109)	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)		<u>(392,692,607)</u>		<u>(392,692,607)</u>
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)	4,725,008		4,725,008
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)		<u>4,725,008</u>		<u>4,725,008</u>
31	RATE BASE (sum lines 17, 24, 25, & 30)		<u>5,114,729,605</u>		<u>1,153,135,488</u>

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For the 12 months ended 12/31/2022

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)	37,650,598	DA	37,650,598
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	(62,300)	DA	(62,300)
4	A&G	Attachment 20, Line 41, Col. (I)	965,029	DA	965,029
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>38,553,328</u>		<u>38,553,328</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	40,966,101	TP	40,966,101
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	24,834,353	W/S	2,434,691
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>65,800,454</u>		<u>43,400,792</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,282,884	DA	2,282,884
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	19,967,955	DA	19,967,955
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	377,449,149	NA	85,097,364
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>504,053,770</u>		<u>189,302,324</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>504,053,770</u>		<u>189,302,324</u>

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

For the 12 months ended 12/31/2022

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)					1,980,442,867
2	Less transmission plant excluded from ISO rates (Note H)					-
3	Less transmission plant included in OATT Ancillary Services (Note I)					-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					1,980,442,867
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					39,399,165
7	Less transmission expenses included in OATT Ancillary Services (Note B)					1,511,576
8	Included transmission expenses (line 6 less line 7)					37,887,589
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.96163
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.96163
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$	TP		Allocation	
12	Production 354.20.b	-	0.00		-	
13	Transmission 354.21.b	8,159,549	1.00		8,159,549	
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)	83,229,094			8,159,549 =	0.0980 = 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)	2,150,000,000	50%		0.0458	0.0230 =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)	2,134,220,204	50%		10.2%	0.0508
21	Total (sum lines 18-20)	4,284,220,204				0.0738 =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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Rate Formula Template
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For the 12 months ended 12/31/2022

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	\$ 1,511,576	Attachment 20, Lines 2+3+4, Col. C
2	\$ 129,301	Revenue Credits for Sched 1A - Note A
3	\$ 1,382,275	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,248,472	Annual MWh in JCP&L Zone - Note B
5	\$ 0.0621	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	1,153,135,488
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	3,939,659,944
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	-5,451,287
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,891,027
7	Common Stock	Attachment 8, Line 14, Col. 6	2,134,220,204
Capitalization			
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	2,150,000,000
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	2,134,220,204
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	4,284,220,204
12	Debt %	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 4	50.1842%
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	49.8158%
15	Debt Cost	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 5	0.0458
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)	0.0230
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0508
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0738
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	85,097,364
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	26.92%
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	164,592
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(2,246,499)
29	Income Tax Calculation	(line 22 * line 24)	22,910,803
30	ITC adjustment	Line 25 * Line 26 * GP	(46,887)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	228,950
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(3,124,911)
33	Total Income Taxes	Sum lines 29 to 32	19,967,955
Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	105,065,319.41
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	85,097,364.23
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	19,967,955.18
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	105,065,319.41
38	Return and Income taxes with increase in ROE	Line 34	105,065,319.41
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,153,135,487.63
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 12/31/2022

		[1]	[2]	[3]	[4]	[5]	[6]
		Production	Transmission	Distribution	Intangible	General	Total
1	December 2021	308	1,910,406,436	5,398,528,005	158,859,612	264,793,876	7,732,588,237
2	January 2022	308	1,916,883,142	5,409,036,736	159,263,173	265,847,767	7,751,031,126
3	February 2022	308	1,918,995,396	5,417,895,402	159,713,262	267,669,283	7,764,273,651
4	March 2022	308	1,923,138,567	5,424,670,252	161,510,358	269,239,751	7,778,559,236
5	April 2022	308	1,951,061,757	5,432,431,176	162,006,316	270,074,236	7,815,573,792
6	May 2022	308	1,958,379,646	5,440,309,360	162,614,164	271,054,804	7,832,358,282
7	June 2022	308	1,981,254,001	5,454,926,117	163,723,757	271,992,026	7,871,896,208
8	July 2022	308	1,984,393,417	5,464,189,386	164,316,950	272,765,116	7,885,665,176
9	August 2022	308	1,990,306,579	5,472,674,770	165,149,838	274,215,987	7,902,347,482
10	September 2022	308	1,999,683,109	5,480,753,998	166,064,274	276,126,803	7,922,628,492
11	October 2022	308	2,035,829,967	5,489,812,198	191,307,007	277,660,315	7,994,609,795
12	November 2022	308	2,048,877,135	5,499,209,294	192,032,014	278,663,544	8,018,782,295
13	December 2022	308	2,126,548,125	5,510,866,851	223,311,368	282,667,112	8,143,393,765
14	13-month Average [A] [C]	308	1,980,442,867	5,453,484,888	171,528,623	272,520,817	7,877,977,503

		Production	Transmission	Distribution	Intangible	General	Total
	[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December 2021	308	1,910,409,847	5,398,573,662	158,859,612	266,389,487	7,734,232,915
16	January 2022	308	1,916,886,552	5,409,082,393	159,263,173	267,443,378	7,752,675,804
17	February 2022	308	1,918,998,806	5,417,941,058	159,713,262	269,264,895	7,765,918,329
18	March 2022	308	1,923,141,977	5,424,715,908	161,510,358	270,835,363	7,780,203,914
19	April 2022	308	1,951,065,167	5,432,476,832	162,006,316	271,669,847	7,817,218,471
20	May 2022	308	1,958,383,056	5,440,355,017	162,614,164	272,650,415	7,834,002,960
21	June 2022	308	1,981,257,412	5,454,971,773	163,723,757	273,587,637	7,873,540,887
22	July 2022	308	1,984,396,828	5,464,235,042	164,316,950	274,360,727	7,887,309,855
23	August 2022	308	1,990,309,989	5,472,720,426	165,149,838	275,811,598	7,903,992,160
24	September 2022	308	1,999,686,520	5,480,799,655	166,064,274	277,722,414	7,924,273,170
25	October 2022	308	2,035,833,377	5,489,857,855	191,307,007	279,255,926	7,996,254,473
26	November 2022	308	2,048,880,546	5,499,254,951	192,032,014	280,259,156	8,020,426,974
27	December 2022	308	2,126,551,536	5,510,912,508	223,311,368	284,262,724	8,145,038,443
28	13-month Average	308	1,980,446,278	5,453,530,545	171,528,623	274,116,428	7,879,622,181

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 2021		3,410	45,657		1,595,611	
30	January 2022		3,410	45,657		1,595,611	
31	February 2022		3,410	45,657		1,595,611	
32	March 2022		3,410	45,657		1,595,611	
33	April 2022		3,410	45,657		1,595,611	
34	May 2022		3,410	45,657		1,595,611	
35	June 2022		3,410	45,657		1,595,611	
36	July 2022		3,410	45,657		1,595,611	
37	August 2022		3,410	45,657		1,595,611	
38	September 2022		3,410	45,657		1,595,611	
39	October 2022		3,410	45,657		1,595,611	
40	November 2022		3,410	45,657		1,595,611	
41	December 2022		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 12/31/2022

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2021	(31)	456,328,127	1,645,891,489	109,019,528	97,130,377	2,308,369,490
2	January	2022	(31)	457,630,838	1,654,392,487	109,997,397	97,193,025	2,319,213,716
3	February	2022	(30)	459,425,871	1,663,066,831	110,978,822	97,863,244	2,331,334,738
4	March	2022	(30)	460,764,734	1,671,890,422	111,969,611	98,566,970	2,343,191,707
5	April	2022	(29)	459,644,753	1,680,683,176	112,969,954	99,356,028	2,352,653,883
6	May	2022	(28)	460,938,536	1,689,457,991	113,974,896	100,131,182	2,364,502,577
7	June	2022	(28)	461,116,753	1,697,333,575	114,986,994	100,913,693	2,374,350,988
8	July	2022	(27)	463,733,715	1,706,136,756	115,896,814	101,716,551	2,387,483,810
9	August	2022	(26)	465,535,600	1,714,985,795	116,812,576	102,447,278	2,399,781,223
10	September	2022	(26)	466,754,661	1,723,658,067	117,735,619	103,132,450	2,411,280,770
11	October	2022	(25)	464,922,841	1,732,346,684	118,767,650	103,865,266	2,419,902,415
12	November	2022	(25)	465,826,679	1,740,982,406	119,907,879	104,660,833	2,431,377,772
13	December	2022	(24)	459,605,664	1,749,286,033	121,181,460	105,127,655	2,435,200,788
14	13-month Average	[A] [C]	(28)	461,709,906	1,697,700,901	114,938,400	100,931,119	2,375,280,298

			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	2021	(31)	456,329,773	1,645,921,173	109,019,528	97,924,512	2,309,194,955
16	January	2022	(31)	457,632,488	1,654,422,245	109,997,397	97,993,928	2,320,046,028
17	February	2022	(30)	459,427,525	1,663,096,663	110,978,822	98,670,917	2,332,173,896
18	March	2022	(30)	460,766,391	1,671,920,327	111,969,611	99,381,411	2,344,037,712
19	April	2022	(29)	459,646,415	1,680,713,156	112,969,954	100,177,239	2,353,506,735
20	May	2022	(28)	460,940,202	1,689,488,045	113,974,896	100,959,161	2,365,362,275
21	June	2022	(28)	461,118,423	1,697,363,702	114,986,994	101,748,441	2,375,217,533
22	July	2022	(27)	463,735,389	1,706,166,957	115,896,814	102,558,067	2,388,357,201
23	August	2022	(26)	465,537,278	1,715,016,070	116,812,576	103,295,564	2,400,661,461
24	September	2022	(26)	466,756,343	1,723,688,415	117,735,619	103,987,504	2,412,167,855
25	October	2022	(25)	464,924,527	1,732,377,106	118,767,650	104,727,089	2,420,796,346
26	November	2022	(25)	465,828,368	1,741,012,902	119,907,879	105,529,425	2,432,278,549
27	December	2022	(24)	459,607,358	1,749,316,603	121,181,460	106,003,016	2,436,108,412
28	13-month Average		(28)	461,711,575	1,697,731,028	114,938,400	101,765,867	2,376,146,843

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	2021		1,646	29,684		794,135
30	January	2022		1,650	29,758		800,904
31	February	2022		1,654	29,832		807,673
32	March	2022		1,658	29,906		814,441
33	April	2022		1,662	29,980		821,210
34	May	2022		1,666	30,053		827,979
35	June	2022		1,670	30,127		834,748
36	July	2022		1,674	30,201		841,517
37	August	2022		1,678	30,275		848,286
38	September	2022		1,682	30,348		855,054
39	October	2022		1,686	30,422		861,823
40	November	2022		1,690	30,496		868,592
41	December	2022		1,694	30,570		875,361
42	13-month Average		-	1,670	30,127	-	834,748

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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
					2021	2022	2022	2022	2022	2022	To Rate Base (f)
			Allocator	Allocator Output	December 31 Balance	March Balance	June Balance	September Balance	December Balance		
FERC Account No. 190 (e)											
1.01	Accrued Taxes: FICA on Vacation Accrual		WS	0.0980	291,249	294,586	297,922	301,259	304,596		29,862
1.02	Accrued Taxes: Tax Audit Reserves		GP	0.2569	56,220	49,193	42,165	35,138	28,110		7,222
1.03	Accumulated Provision For Injuries and Damage-General Liability		WS	0.0980	513,476	606,708	699,939	793,171	886,402		86,900
1.04	Accumulated Provision For Injuries and Damage-Workers Compensation		WS	0.0980	1,063,505	1,013,105	962,706	912,306	861,906		84,499
1.05	Company Debt - Issuance Discount		GP	0.2569	69,150	63,056	56,962	50,867	44,773		11,503
1.06	Deferral of Federal Social Security Taxes (Employer Portion)		WS	0.0980	841,028	630,771	420,514	210,257	0		0
1.07	FAS 112 - Medical Benefit Accrual		WS	0.0980	4,131,312	4,133,564	4,135,816	4,138,068	4,140,320		405,905
1.08	FAS 123R - Performance Shares		WS	0.0980	32,303	24,227	16,151	8,076	-		-
1.09	FAS 123R - Restricted Stock		WS	0.0980	86,424	90,746	95,067	99,388	103,709		10,167
1.10	FAS 123R - Restricted Stock Units		WS	0.0980	386,876	414,267	441,657	469,048	496,439		48,670
1.11	Federal NOL - Protected		DA	1.0000	4,160,198	4,160,198	4,160,198	4,160,198	3,617,766		3,617,766
1.12	Federal NOL - Non-protected		DA	1.0000	6,589,668	6,589,668	6,589,668	6,589,668	5,730,466		5,730,466
1.13	General Business Credit Carryforward		WS	0.0980	1,386,989	1,386,989	1,386,989	1,386,989	1,386,989		135,977
1.14	GR&F Tax Audit		GP	0.2569	372,613	372,613	372,613	372,613	372,613		95,730
1.15	ITC FAS 109		DA	1.0000	544,507	531,682	518,857	506,032	493,206		493,206
1.16	Lease ROU Asset & Liability		GP	0.2569	4,296,409	4,110,606	3,924,804	3,739,001	3,553,199		912,873
1.17	NOL Deferred Tax Asset - LT NJ		GP	0.2569	38,914,452	38,914,452	38,914,452	38,914,452	39,324,429		10,103,064
1.18	Pension EDCP-SERP Payments		WS	0.0980	1,847,328	1,850,990	1,854,653	1,858,315	1,861,977		182,543
1.19	Pension OPEB - Other Deferred Credit or Debit		WS	0.0980	76,987,716	76,987,716	76,987,716	76,987,716	76,987,716		7,547,662
1.20	Pensions and Benefits in Excess of Max		WS	0.0980	759,782	752,045	744,308	736,571	728,835		71,453
1.21	Pensions Expense		WS	0.0980	17,630,498	14,032,788	10,435,079	6,837,369	3,239,660		317,607
1.22	Post Retirement Benefits SFAS 106 Accrual		WS	0.0980	75,394,194	75,273,574	75,152,954	75,032,335	74,911,715		7,344,136
1.23	Vacation Pay Accrual		WS	0.0980	3,360,609	3,404,225	3,447,842	3,491,458	3,535,075		346,569
1.24	Capitalized Interest		DA	1.0000	8,408,680	8,420,066	8,431,452	8,442,838	8,454,224		8,454,224
1.25	Contribution in Aid of Construction		DA	1.0000	9,617,614	9,849,442	10,081,269	10,313,097	10,544,924		10,544,924
1.26	FAS109 Related to Property		DA	1.0000	(1,910,903)	(1,859,021)	(1,807,138)	(1,755,256)	(1,703,374)		(1,703,374)
2	Sum of Lines 1.01 through 1.26				255,831,897	252,098,257	248,364,616	244,630,975	239,905,677		54,879,555
FERC Account No. 190 ADIT Adjustments											
3.01	FAS 109 - Non-property		DA	1.0000	(12,853,645)	(12,468,000)	(12,082,355)	(11,696,710)	(11,311,066)		(11,311,066)
3.02	FAS109 Related to Property		DA	1.0000	(1,910,903)	(1,859,021)	(1,807,138)	(1,755,256)	(1,703,374)		(1,703,374)
3.03	ITC FAS 109		DA	1.0000	544,507	531,682	518,857	506,032	493,206		493,206
3.04	Contribution in Aid of Construction		DA	1.0000	9,617,614	9,849,442	10,081,269	10,313,097	10,544,924		10,544,924
3.05	Post Retirement Benefits SFAS 106 Accrual		WS	0.0980	75,394,194	75,273,574	75,152,954	75,032,335	74,911,715		7,344,136
3.06	Normalization (d)				-	-	-	-	(3,245,955)		(3,245,955)
4	Sum of Lines 3.01 through 3.06				70,791,767	71,327,677	71,863,587	72,399,497	69,689,472		2,121,893
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	78,734,387	80,100,591	81,466,794	82,832,998	84,199,201		84,199,201
9.02	Accelerated Depreciation		DA	1.0000	276,321,693	278,021,288	279,720,883	281,420,478	283,120,074		283,120,074
9.03	AFUDC		DA	1.0000	7,329,883	7,373,616	7,417,349	7,461,082	7,504,815		7,504,815
9.04	AFUDC Equity (FAS109)		DA	1.0000	3,373,005	3,373,208	3,369,413	3,365,617	3,361,821		3,361,821
9.05	Capitalized Tree Trimming		DA	1.0000	2,866,863	2,822,167	2,777,471	2,732,775	2,688,079		2,688,079
9.06	Casualty Loss		DA	1.0000	5,665,977	5,083,912	4,501,848	3,919,783	3,337,719		3,337,719
9.07	OPEBs		DA	1.0000	419,065	428,065	437,065	446,065	455,065		455,065
9.08	Other		DA	1.0000	847,405	786,208	725,010	663,813	602,616		602,616
9.09	Pension and Capitalized Benefits		DA	1.0000	13,778,609	13,661,720	13,544,832	13,427,943	13,311,055		13,311,055
9.10	Tax Requirs		DA	1.0000	38,505,725	41,771,912	45,038,100	48,304,287	51,570,475		51,570,475
9.11	FAS109 Related to Property		DA	1.0000	(117,545,061)	(116,796,092)	(116,047,124)	(115,298,155)	(114,549,187)		(114,549,187)
10	Sum of Lines 9.01 through 9.11				310,501,550	317,026,596	323,551,641	330,076,687	336,601,733		336,601,733
FERC Account No. 282 ADIT Adjustments											
11.01	FAS 109 - Non-property		DA	1.0000	(242)	(232)	(222)	(212)	(202)		(202)
11.02	FAS109 Related to Property		DA	1.0000	(117,545,061)	(116,796,092)	(116,047,124)	(115,298,155)	(114,549,187)		(114,549,187)
11.03	AFUDC Equity (FAS109)		DA	1.0000	3,373,005	3,373,208	3,369,413	3,365,617	3,361,821		3,361,821
11.04	OPEBs-FAS 106		DA	1.0000	419,065	428,065	437,065	446,065	455,065		455,065
11.05	Normalization (d)				-	-	-	-	13,812,688		13,812,688
12	Sum of Lines 11.01 through 11.05				(113,549,233)	(112,595,050)	(111,640,868)	(110,686,685)	(95,919,815)		(95,919,815)
FERC Account No. 283 (e)											
13.01	Deferred Charge-EIB		GP	0.2569	437,773	472,271	506,769	541,267	575,765		147,923
13.02	FE Service Tax Interest Allocation		WS	0.0980	7,219	7,219	7,219	7,219	7,219		708
13.03	FE Service Trimming Allocation		WS	0.0980	56,693,741	58,514,743	60,335,745	62,156,747	63,977,749		6,272,201
13.04	PJM Payable (Receivable)		DA	1.0000	(96,677)	(72,508)	(48,339)	(24,169)	0		0
13.05	Post Retirement Benefits SFAS 106 Payments		WS	0.0980	37,553,673	38,253,205	38,952,737	39,652,269	40,351,802		3,955,978
13.06	State Income Tax Deductible		GP	0.2569	4,977,978	4,977,978	4,977,978	4,977,978	4,977,978		1,555,601
13.07	AFUDC Equity Flow Thru (Gross up)		DA	1.0000	1,398,659	1,475,378	1,552,096	1,628,815	1,705,533		1,705,533
13.08	Property FAS109		DA	1.0000	(45,214,580)	(44,942,010)	(44,669,439)	(44,396,869)	(44,124,298)		(44,124,298)
14	Sum of Lines 13.01 through 13.08				55,277,786	58,206,277	61,134,767	64,063,258	66,991,748		(30,886,354)
FERC Account No. 283 ADIT Adjustments											
15.01	FAS 109 - Non-property		DA	1.0000	(5,226,883)	(5,009,097)	(4,791,310)	(4,573,523)	(4,355,736)		(4,355,736)
15.02	AFUDC Equity Flow Thru (Gross up)		DA	1.0000	1,398,659	1,475,378	1,552,096	1,628,815	1,705,533		1,705,533
15.03	Property FAS109		DA	1.0000	(45,214,580)	(44,942,010)	(44,669,439)	(44,396,869)	(44,124,298)		(44,124,298)
15.04	Normalization (d)				-	-	-	-	(15,443)		(15,443)
15.05	Post Retirement Benefits SFAS 106 Payments		WS	0.0980	37,553,673	38,253,205	38,952,737	39,652,269	40,351,802		3,955,978
16	Sum of Lines 15.01 through 15.05				(11,489,132)	(10,222,524)	(8,955,916)	(7,689,307)	(6,438,143)		(42,833,966)
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)										(391,711,498)

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
		2022 Quarterly Activity and Balances								
1	PTRR	Beginning 190 (including adjustments) 53,959,021	Q1 Activity (787,747)	Ending Q1 53,171,274	Q2 Activity (787,747)	Ending Q2 52,383,526	Q3 Activity (787,747)	Ending Q3 51,595,779	Q4 Activity (2,084,052)	Ending Q4 49,511,727
2	PTRR	Beginning 190 (including adjustments) 53,959,021	Pro-rated Q1 (595,666)		Pro-rated Q2 (399,269)		Pro-rated Q3 (200,714)		Pro-rated Q4 (5,710)	
3	PTRR	Beginning 282 (including adjustments) 424,050,783	Q1 Activity 5,570,863	Ending Q1 429,621,646	Q2 Activity 5,570,863	Ending Q2 435,192,509	Q3 Activity 5,570,863	Ending Q3 440,763,372	Q4 Activity 5,570,863	Ending Q4 446,334,235
4	PTRR	Beginning 282 (including adjustments) 424,050,783	Pro-rated Q1 4,212,488		Pro-rated Q2 2,823,588		Pro-rated Q3 1,419,425		Pro-rated Q4 15,263	
5	PTRR	Beginning 283 (including adjustments) 11,957,083	Q1 Activity (6,229)	Ending Q1 11,950,854	Q2 Activity (6,229)	Ending Q2 11,944,626	Q3 Activity (6,229)	Ending Q3 11,938,397	Q4 Activity (6,229)	Ending Q4 11,932,169
6	PTRR	Beginning 283 (including adjustments) 11,957,083	Pro-rated Q1 (4,710)		Pro-rated Q2 (3,157)		Pro-rated Q3 (1,587)		Pro-rated Q4 (17)	

		2022 PTRR							
Line	Account	J Estimated Ending Balance (Before Adjustments)	K Projected Activity	L Page 1, row 2,4,6 Column A+B+D+F+H Prorated Ending Balance	M J-L Prorated - Estimated End (Before Adjustments)	N Sum of end ADIT Adjustments	O Normalization	P Line 7= J-N-O Lines 8-9= -J+N+O Ending ADIT Balance Included in Formula Rate	
7	PTRR Total Account 190	54,879,555	(4,447,294)	52,757,662	2,121,893	5,367,828	(3,245,935)	52,757,662	
8	PTRR Total Account 282	336,601,733	22,283,452	432,521,547	(95,919,815)	(109,732,503)	13,812,688	(432,521,547)	
9	PTRR Total Account 283	(30,886,354)	(24,914)	11,947,612	(42,833,966)	(42,818,523)	(15,443)	(11,947,612)	
10	PTRR Total ADIT Subject to Normalization	(250,835,824)	(26,705,832)	(391,711,498)	140,875,674	(147,183,198)	10,551,310	(391,711,498)	

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
2022 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			0		0		0		0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	0	0		0		0		0	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR			0		0		0		0
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR	0	0		0		0		0	
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR			0		0		0		0
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR	0	0		0		0		0	

Line	Account	A	B	C		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	
1	PTRR Total Account 190		0	0	-			-	-
2	PTRR Total Account 282		0	0	-			-	-
3	PTRR Total Account 283		0	0	-			-	-
4	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-

Line	Account	H	I	J		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	
5	ATRR Total Account 190		0	0	-	-			-	-	-
6	ATRR Total Account 282		0	0	-	-			-	-	-
7	ATRR Total Account 283		0	0	-	-			-	-	-
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-	-

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

1 **Calculation of PBOP Expenses**

2	<u>JCP&L</u>	<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	8,058,402	JCP&L Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$530,277	
8	PBOP expense in Account 926 for current year, total company	(4,773,464)	JCP&L Account 926: Company Records
9	W&S Labor Allocator	9.804%	
10	Allocated Transmission PBOP (line 8 * line 9)	(467,977)	
11	PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	(62,300)	

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

Ln.	Description	(A)	(B)	(C)	(D) Allocator	(E) To Transmission
				Amount	Output	
					×	=
1	Taxes Other Than Income					
1.01	FICA & Unemployment Taxes	263.i	WS	6,322,441	0.0980	619,835
1.02	Heavy Highway Use Tax	263.i	WS	1,786	0.0980	175
1.03	Federal Excise Tax	263.i	WS	5,349	0.0980	524
1.04	Local Real Estate	263.i	GP	6,467,164	0.2569	1,661,516
1.05	PA PURTA Tax	263.i	GP	100	0.2569	26
1.06	Sales & Use Tax	263.i	GP	3,147	0.2569	809
2	Sum of Lines 1.01 through 1.06			12,799,987		2,282,884
3	FF1, Page 115.14g			-		

Notes

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

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

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

Capital Structure Calculation

For the 12 months ended 12/31/2022

		[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	2021	3,856,092,357		(45,098)	(5,630,042)	1,810,936,125	2,050,831,372	2,150,000,000
2	January	2022	3,870,918,079		(45,098)	(5,600,249)	1,810,936,125	2,065,627,301	2,150,000,000
3	February	2022	3,883,945,267		(45,098)	(5,570,457)	1,810,936,125	2,078,624,697	2,150,000,000
4	March	2022	3,878,143,546		(45,098)	(5,540,664)	1,810,936,125	2,072,793,184	2,150,000,000
5	April	2022	3,890,946,229		(45,098)	(5,510,872)	1,810,936,125	2,085,566,074	2,150,000,000
6	May	2022	3,905,291,611		(45,098)	(5,481,080)	1,810,936,125	2,099,881,664	2,150,000,000
7	June	2022	3,914,466,468		(45,098)	(5,451,287)	1,810,936,125	2,109,026,729	2,150,000,000
8	July	2022	3,954,957,385		(45,098)	(5,421,495)	1,810,936,125	2,149,487,852	2,150,000,000
9	August	2022	3,993,295,086		(45,098)	(5,391,702)	1,810,936,125	2,187,795,761	2,150,000,000
10	September	2022	3,999,849,637		(45,098)	(5,361,910)	1,810,936,125	2,194,320,520	2,150,000,000
11	October	2022	4,013,524,595		(45,098)	(5,332,118)	1,810,936,125	2,207,965,686	2,150,000,000
12	November	2022	4,026,807,689		(45,098)	(5,302,325)	1,810,936,125	2,221,218,987	2,150,000,000
13	December	2022	4,027,341,324		(45,098)	(5,272,533)	1,810,936,125	2,221,722,830	2,150,000,000
14	13-month Average		3,939,659,944	-	(45,098)	(5,451,287)	1,810,936,125	2,134,220,204	2,150,000,000

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

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

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

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT										
YEAR ENDED 12/31/2022										
	(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 ² ((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	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 199,019,480	12	\$ 199,019,479.82	9.29%	6.54%	0.61%
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,070,851	12	\$ 298,070,850.76	13.92%	6.25%	0.87%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 402,863,753	\$ 401,256,072	12	\$ 401,256,071.69	18.74%	4.18%	0.78%
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ 493,197,650	\$ 499,197,969	12	\$ 499,197,968.54	23.31%	4.87%	1.13%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 246,148,860	12	\$ 246,148,859.95	11.63%	4.44%	0.52%
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 493,922,500	\$ 494,805,343	12	\$ 494,805,343.38	23.11%	2.88%	0.67%
			\$ 2,150,000,000		\$ 2,141,498,574		\$ 2,141,498,574	100.000%		4.58% **

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%, etc.). 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 12/31/2022											
Long Term Debt Affiliate	Issue Date	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)	\$ 4,707,500		\$ 493,922,500	98.7845	2.75%	\$ 13,750,000	2.88%
TOTALS			\$ 2,150,000,000	\$ (3,790,000)	\$ 16,722,679		\$ 2,129,487,321			\$ 96,450,000	

* 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); Semi-annual (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)	\$ 1,980,442,867	
2	Net Transmission Plant - Total Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,518,732,962	
O&M EXPENSE			
3	Total O&M Allocated to Transmission Attach. H-4A, p. 3, line 6, col. 5	\$ 38,503,328	
4	Annual Allocation Factor for O&M (line 3 divided by line 1, col. 3)	1.946702%	1.946702%
GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I depreciation expense Attach. H-4A, p. 3, line 9, col. 5	\$ 2,434,691	
6	Annual allocation factor for G & I depreciation expense (line 5 divided by line 1, col. 3)	0.122937%	0.122937%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes Attach. H-4A, p. 3, line 11, col. 5	\$ 2,282,884	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)	0.115271%	0.115271%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	2.184910%
INCOME TAXES			
10	Total Income Taxes Attach. H-4A, p. 3, line 13, col. 5	\$ 19,967,955	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)	1.314777%	1.314777%
RETURN			
12	Return on Rate Base Attach. H-4A, p. 3, line 14, col. 5	\$ 85,007,364	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)	5.603181%	5.603181%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	6.917959%

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	\$ 19,967,955		
11b	Annual Allocation Factor for Income Taxes (line 10b divided by line 2, col. 3)	1.314777%		1.314777%
RETURN				
12b	Return on Rate Base Attachment 2, line 22	\$ 85,007,364		
13b	Annual Allocation Factor for Return on Rate Base (line 12b divided by line 2, col. 3)	5.603181%		5.603181%
14b	Annual Allocation Factor for Return	Sum of line 11b and 13b		6.917959%
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, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
2a	Upgrade the Portland - Greystone 230kV circuit	b0174	\$ 12,088,193	2.184910%	\$275,041	\$ 9,086,346	6.917959%	\$628,000	\$ 269,226	\$1,172,856	\$ -	\$1,172,856	\$13,865.88	\$1,186,742
2b	Reconductor the 8 mile Gilbert - Glen Gardens 230 kV circuit	b0266	\$ 5,985,501	2.184910%	\$130,794	\$ 4,644,370	6.917959%	\$321,296	\$ 128,047	\$580,077	\$ -	\$580,077	\$5,132.69	\$585,209
2c	Add a 2nd Rantan River 230/115 kV transformer	b0726	\$ 7,324,741	2.184910%	\$160,039	\$ 6,142,794	6.917959%	\$424,956	\$ 167,004	\$751,999	\$ -	\$751,999	\$6,680.13	\$768,679
2d	Build a new 230 kV circuit from Lamabee to Coosview	b2015	\$ 171,768,879	2.184910%	\$3,792,996	\$ 154,244,206	6.917959%	\$10,670,550	\$3,983,914	\$17,807,461	\$ -	\$17,807,461	\$56,044.36	\$18,211,505
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	\$20,312,393	

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-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
				(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	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879	\$ 171,768,879

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 12/31/2022

Accumulated Depreciation	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Project Net Plant
(Note C)	(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)	(Note C & D)
\$ 3,501,846	\$ 3,367,233	\$ 3,389,669	\$ 3,412,104	\$ 3,434,540	\$ 3,456,975	\$ 3,479,411	\$ 3,501,846	\$ 3,524,282	\$ 3,546,717	\$ 3,569,153	\$ 3,591,588	\$ 3,614,024	\$ 3,636,459	\$9,086,346
\$ 1,339,131	\$ 1,275,108	\$ 1,285,778	\$ 1,296,449	\$ 1,307,119	\$ 1,317,790	\$ 1,328,460	\$ 1,339,131	\$ 1,349,802	\$ 1,360,472	\$ 1,371,143	\$ 1,381,813	\$ 1,392,484	\$ 1,403,154	\$4,644,370
\$ 1,181,947	\$ 1,098,445	\$ 1,112,362	\$ 1,126,279	\$ 1,140,196	\$ 1,154,113	\$ 1,168,030	\$ 1,181,947	\$ 1,195,864	\$ 1,209,781	\$ 1,223,698	\$ 1,237,615	\$ 1,251,532	\$ 1,265,449	\$6,142,794
\$ 17,524,673	\$ 15,832,716	\$ 16,114,709	\$ 16,396,702	\$ 16,678,695	\$ 16,960,687	\$ 17,242,680	\$ 17,524,673	\$ 17,806,666	\$ 18,088,659	\$ 18,370,652	\$ 18,652,644	\$ 18,934,637	\$ 19,216,630	\$154,244,206

NOTE

[B] Company records

[C] Utilizing a 13-month average.

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

TEC - True-up

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	PTRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	ATRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		22,083,138							
2a	b0174			1,300,508	0.06	1,300,278	1,313,260	(12,982)	(904.16)	(13,886)
2b	b0268			642,197	0.03	642,083	646,882	(4,798)	(334.21)	(5,133)
2c	b0726			819,833	0.04	819,688	835,282	(15,594)	(1,086.11)	(16,680)
2d	b2015			19,324,505	0.87	19,321,088	19,698,824	(377,736)	(26,308.86)	(404,044)
3	Subtotal			22,087,043			22,494,247.53	(411,110)		(439,743)
4	Total Interest (Sourced from Attachment 13a, line 49)									(28,633.34)

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-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:			147,512,832		
47	2020 Rate Year ATRR (c):			- 146,867,091		
48	Base Refund or (Surcharge):			645,742		
49	Interest (Line 45 × Line 48):			+ 44,975		
50	Total Refund or (Surcharge):			690,717		

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:			22,083,138		
47	2020 rate Year ATRR (c):			- 22,494,248		
48	Base Refund or (Surcharge):			(411,110)		
49	Interest (Line 45 × Line 48):			+ (28,633)		
50	Total Refund or (Surcharge):			<u>(439,743)</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	-	5,472	147,512,832

		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	-	3,905	22,083,138

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)	
			2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022					
Ln.	Text Description	Allocator (b) (d)		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
		(f)	Exp. Acct. (e)																
1	FERC Account No. 165																		
1.01		EXCL.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02		EXCL.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sum of Lines 1.01 through 1.02			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FERC Form No. 1 p.111.57.d & c			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	FERC Account No. 154 (Transmission Only)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FERC Form No. 1 p.227.8.b & c			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	FERC Account No. 105 (Transmission Only)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FERC Form No. 1 p.214..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)
			2021 December 31	2022 January 31	2022 February 28/29	2022 March 31	2022 April 30	2022 May 31	2022 June 30	2022 July 31	2022 August 31	2022 September 30	2022 October 31	2022 November 30	2022 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	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	12,069,906	13,411,007	14,752,108	18,113,275	10,007,519	WS	0.0980	981,109
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	12,069,906	13,411,007	14,752,108	18,113,275	10,007,519			981,109
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)															10,007,519			981,109

Notes

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

Line	Item	New Jersey			Combined Tax Rate
1	State				
2	Nominal Federal Tax Rate (FIT)	21.00%		21.00%	21.00% = FIT
3	Apportionment Percentage (p)	100.00%	+		100.00%
4	Nominal State Tax Rate	9.00%			
5	Percent of Federal Deducted for State	0.00%			
6	Line 3 × Line 4	9.00%	+		9.00% = SIT
7	Line 3 × Line 5	0.00%	+		0.00% = p
8		T =			$28.11\% = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$
9		Composite Tax Factor (CTF) =			$26.92\% = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{ROR}))$
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	85,097,364			Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor	×			26.92%
15	Preliminary Income Taxes Allowable				<u>22,910,803</u>
16	AFUDC Equity (b)	164,592			
17	Amortization of ITC Tax Credit (a)	(33,707)	=		$(131,199) \times \text{GP}$
18	Amortization of (Excess)/Deficient Deferred Income Tax (c)	+			<u>(2,246,499)</u> = Attachment 15a, Line 21, Col. (M)
19	Income Tax Adjustments				(2,115,613)
20	Gross-up on Income Tax Adjustments	+			<u>(827,235)</u> = Line 19 × TGUF
21	Grossed-Up Income Tax Adjustments				(2,942,848)
22	Income Taxes Allowable				<u><u>19,967,955</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)	
	CATEGORY 1			CATEGORY 3			CATEGORY 5						CATEGORY 4	
Line	Description	(Excess/Deficient ADIT Transmission - Beg Balance of Year (e))	Current Period Other Activity	Net Transmission EDIT/DDIT Balance (B + C)	Protected / Non-protected	Property / Non-property	Amortization Start Date	Amort. Period	ARAM/Years Remaining	Unamortized Balance at Year End (D - K)	Amortization for non-ARAM	ARAM Amortization	Net Transmission EDIT/DDIT Amortization	Amortization Account
1	EDIT/DDIT Non-Property													
2	FERC Account No. 190 EDIT/DDIT													
2.01	Accrued Taxes: FICA on Vacation Accrual	5,208		5,208	Non-protected	Non-Property	1/1/2018	10	5	4,340	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	9,232		9,232	Non-protected	Non-Property	1/1/2018	10	5	7,693	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	30,490		30,490	Non-protected	Non-Property	1/1/2018	10	5	25,408	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(1,143)		(1,143)	Non-protected	Non-Property	1/1/2018	10	5	(952)	(190)		(190)	411.1
2.05	Company Debt - Issuance Discount	9,862		9,862	Non-protected	Non-Property	1/1/2018	10	5	8,218	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	99,509		99,509	Non-protected	Non-Property	1/1/2018	10	5	82,924	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(13,294)		(13,294)	Non-protected	Non-Property	1/1/2018	10	5	(11,079)	(2,216)		(2,216)	411.1
2.08	FAS 158 Pension OCI Offset	1,074		1,074	Non-protected	Non-Property	1/1/2018	10	5	895	179		179	410.1
2.09	Federal Long Term - Protected	4,461,726		4,461,726	Protected	Non-Property	1/1/2018	35	30	4,317,800	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	4,209,475		4,209,475	Non-protected	Non-Property	1/1/2018	10	5	3,507,896	701,579		701,579	410.1
2.11	GR&F Tax Audit	22,048		22,048	Non-protected	Non-Property	1/1/2018	10	5	18,374	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(64,068)		(64,068)	Non-protected	Non-Property	1/1/2018	10	5	(53,390)	(10,678)		(10,678)	411.1
2.13	Pension/OPEB - Other Def Cr. or Dr.	1,365,526		1,365,526	Non-protected	Non-Property	1/1/2018	10	5	1,137,939	227,588		227,588	410.1
2.14	Pensions Expense	1,625,529		1,625,529	Non-protected	Non-Property	1/1/2018	10	5	1,354,607	270,921		270,921	410.1
2.15	PJM Receivable	(829,057)		(829,057)	Non-protected	Non-Property	1/1/2018	10	5	(690,881)	(138,176)		(138,176)	411.1
2.16	Post Retirement Benefits SFAS 106 Accrual	1,864,333		1,864,333	Non-protected	Non-Property	1/1/2018	10	5	1,553,611	310,722		310,722	410.1
2.17	Unamortized Gain on Reacquired Debt	964		964	Non-protected	Non-Property	1/1/2018	10	5	803	161		161	410.1
2.18	Vacation Pay Accrual	56,232		56,232	Non-protected	Non-Property	1/1/2018	10	5	46,860	9,372		9,372	410.1
3	Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[1] sublines)	12,853,645	-	12,853,645						11,311,066	1,542,580		1,542,580	
4	FERC Account No. 282 EDIT/DDIT													
4.01	Sale of Property - Book Gain or (Loss)	56,419		56,419		Property	1/1/2018	35	30	47,016	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(56,661)		(56,661)		Property	1/1/2018	35	30	(47,218)	(9,444)		(9,444)	411.1
5	Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[1] sublines)	(242)	-	(242)						(202)	(40)		(40)	
6	FERC Account No. 283 EDIT/DDIT													
6.01	Accrued Taxes: Tax Audit Reserves	3,743		3,743	Non-protected	Non-Property	1/1/2018	10	5	3,119	624		624	410.1
6.02	Deferred Charge-EIB	(9,406)		(9,406)	Non-protected	Non-Property	1/1/2018	10	5	(7,839)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(427)		(427)	Non-protected	Non-Property	1/1/2018	10	5	(356)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(284,646)		(284,646)	Non-protected	Non-Property	1/1/2018	10	5	(237,205)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(654,374)		(654,374)	Non-protected	Non-Property	1/1/2018	10	5	(545,312)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(422,208)		(422,208)	Non-protected	Non-Property	1/1/2018	10	5	(351,840)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(3,719,099)		(3,719,099)	Non-protected	Non-Property	1/1/2018	10	5	(3,099,249)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Reacquired Debt	(122,932)		(122,932)	Non-protected	Non-Property	1/1/2018	10	5	(102,444)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(17,533)		(17,533)	Non-protected	Non-Property	1/1/2018	10	5	(14,610)	(2,922)		(2,922)	411.1
6.10		-		-						-	-		-	
6.11		-		-						-	-		-	
7	Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[1] sublines)	(5,226,883)	-	(5,226,883)						(4,355,736)	(871,147)		(871,147)	
8	Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)	7,626,520	-	7,626,520						6,955,127	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	(1,909,178)	207,342	(1,701,836)	Protected	Property		ARAM	ARAM	(1,701,836)	-	207,342	207,342	410.1/411.1
13	Total FERC Account No. 190 EDIT/DDIT	(1,909,178)	207,342	(1,701,836)						(1,701,836)	-	207,342	207,342	
14	FERC Account No. 282 EDIT/DDIT													
14.01	Property Book-Tax Timing Differences	117,231,479	(3,125,232)	114,106,247	Protected	Property		ARAM	ARAM	114,106,247	-	(3,125,232)	(3,125,232)	410.1/411.1
15	Total FERC Account No. 282 EDIT/DDIT	117,231,479	(3,125,232)	114,106,247						114,106,247	-	(3,125,232)	(3,125,232)	
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)	115,322,302	(2,917,891)	-						112,404,411	-	-	(2,917,891)	
19	Property Gross-up (Line 18 x TGUF)												(1,140,936)	
20	CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)												(4,058,827)	
21	Total EDIT/DDIT before Gross-up (Line 8 + Line 18)												(2,246,499)	
22	Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)												(3,124,911)	

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

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

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

		Abandoned Plant					
[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance	
1	Monthly Balance	Source					
2	December 2021	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 2022	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)
							2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
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	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	Firm Point to Point Revenues	DA	1,681,202	1.0000	1,681,202
5.02				-	-
5.XX					-
6	Sum of Lines 5.01 through 5.XX		1,681,202		1,681,202
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>1,681,202</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	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
								2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
1	FERC Account No. 182.3 (e)																									
1.01	182.3 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02	182.3 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX																										
2	Sum of Lines 1.01 through 1.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FERC Form No. 1, p.232																									
4	FERC Account No. 254 (Enter negatives) (e)																									
4.01	254 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.02	254 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX																										
5	Sum of Lines 4.01 through 4.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	FERC Form No. 1, p.278																									
7	Totals (Sum of Lines 2 and 5)																									

Notes
(a) No costs listed on this attachment shall be recoverable in any way from FERC-jurisdictional ratepayers without explicit authorization from the Federal Energy Regulatory Commission. This page will only be populated at such time that it's approved by FERC.
(b) CP&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) CP&L to include only balances attributed to transmission.
(d) CP&L to not include any regulatory assets/liabilities related to the Tax Cuts and Jobs act of 2017 or any future income tax changes as these Regulatory assets/liabilities will have their own Attachment 15a or any other FAS 109 related balances adjusted for elsewhere within the template.

Notes:
(b) Column (W) shall equal Column (U) + Column (V) unless the FERC orders CP&L to exclude the unamortized balance from rate base, at which point Column (W) shall equal zero.

Line	(A) FERC A/C	(B) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) TE Allocator	(E) Total Transmission	(F) Transmission Exclusions (a)	(G) To Revenue Req.	(H)	(I)	(J)
1	560	Operation Supervision and Engineering	Page 321.83.b	164,431	0.96163	158,122	-	158,122			
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,274,389	0.96163	1,225,496	-	1,225,496			
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	237,187	0.96163	228,087	-	228,087			
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	0.96163	-	-	-			
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	228,660	0.96163	219,887	219,887	-			
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	524,611	0.96163	504,484	-	504,484			
7	561.6	Transmission Service Studies	Page 321.90.b	57,137	0.96163	54,945	-	54,945			
8	561.7	Generation Interconnection Studies	Page 321.91.b	186,944	0.96163	179,772	-	179,772			
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	2,319	0.96163	2,230	2,230	-			
10	562	Station Expenses	Page 321.93.b	678,568	0.96163	652,534	-	652,534			
11	563	Overhead Lines Expense	Page 321.94.b	290,193	0.96163	279,060	-	279,060			
12	564	Underground Lines Expense	Page 321.95.b	-	0.96163	-	-	-			
13	565	Transmission of Electricity by Others	Page 321.96.b	(152)	0.96163	(146)	(146)	-			
14	566	Miscellaneous Transmission Expense	Page 321.97.b	(9,584,016)	0.96163	(9,216,319)	15,020	(9,231,338)			
15	567	Rents	Page 321.98.b	14,548,732	0.96163	13,990,560	-	13,990,560			
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,452,295	0.96163	3,319,845	-	3,319,845			
17	569	Maintenance of Structures	Page 321.102.b	-	0.96163	-	-	-			
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	34,396	0.96163	33,076	-	33,076			
19	569.2	Maintenance of Computer Software	Page 321.104.b	69,711	0.96163	67,036	-	67,036			
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	3,285	0.96163	3,159	-	3,159			
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	0.96163	-	-	-			
22	570	Maintenance of Station Equipment	Page 321.107.b	3,727,039	0.96163	3,584,049	-	3,584,049			
23	571	Maintenance of Overhead Lines	Page 321.108.b	23,493,656	0.96163	22,592,306	-	22,592,306			
24	572	Maintenance of Underground Lines	Page 321.109.b	-	0.96163	-	-	-			
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	9,780	0.96163	9,405	-	9,405			
26		Sum of Lines 1 through 25		39,399,165		37,887,589	236,991	37,650,598			

Line	(A) FERC A/C	(B) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) Production Exclusion (b)	(E) Total Excluding Production	(F) Allocator	(G) Total Transmission	(H) Transmission Exclusions (a)	(I) To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	(519,201)	-	(519,201)	0.0980	(50,901)	-	(50,901)
28	921	Office Supplies and Expenses	Page 323.182.b	943,290	-	943,290	0.0980	92,478	-	92,478
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b	-	-	-	0.0980	-	-	-
30	923	Outside Services Employed	Page 323.184.b	50,393,657	-	50,393,657	0.0980	4,940,454	304,929	4,635,525
31	924	Property Insurance	Page 323.185.b	339,520	-	339,520	0.0980	33,286	-	33,286
32	925	Injuries and Damages	Page 323.186.b	4,428,330	-	4,428,330	0.0980	434,141	-	434,141
33	926	Employee Pensions and Benefits	Page 323.187.b	(50,613,640)	-	(50,613,640)	0.0980	(4,962,021)	-	(4,962,021)
34	927	Franchise Requirements	Page 323.188.b	-	-	-	0.0980	-	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	4,202,646	-	4,202,646	1.0000	4,202,646	4,202,646	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	0.0980	-	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	724,582	-	724,582	0.0980	71,036	71,036	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,774,479	-	2,774,479	0.0980	272,002	-	272,002
39	931	Rents	Page 323.193.b	2,476,246	-	2,476,246	0.0980	242,764	-	242,764
40	935	Maintenance of General Plant	Page 323.196.b	2,731,160	-	2,731,160	0.0980	267,755	-	267,755
41		Sum of Lines 27 through 40		17,881,069	-	17,881,069		5,543,641	4,578,611	965,029

Total OpEx (Line 26 + Line 41) \$38,615,627

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.