

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Jersey Central Power & Light

Line No.	(1)	(2)	(3)	(4)	(5)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 208,594,160
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	1,225,471	DA 1.00000	1,225,471
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	22,726,158	DA 1.00000	22,726,158
4	TOTAL REVENUE CREDITS (sum lines 2-3)		23,951,629		23,951,629
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			-
6	NET REVENUE REQUIREMENT	(Line 1 - Line 4 + Line 5)			\$ 184,642,531
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,122.9
9	Average 12 CPs (MW)			(Note S)	4,046.5
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 30,156.06		
			Peak Rate		Off-Peak Rate
			Total		Total
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	45,630.18		45,630.18
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	3,802.52		3,802.52
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	877.50		877.50
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	175.50		125.36
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	10.97		5.21

For the 12 months ended 12/31/2023

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		Jersey Central Power & Light		
(1)	(2)	(3)	(4)	(5)
Line No.	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>RATE BASE:</b>				
<b>GROSS PLANT IN SERVICE</b>				
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	TP	1,948,638,808
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	W/S	38,620,662
5	<b>TOTAL GROSS PLANT (sum lines 1-4)</b>	<u>7,971,988,695</u>	<b>GP=</b>	<u>1,987,259,470</u>
<b>ACCUMULATED DEPRECIATION</b>				
7	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	NA	
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	TP	476,807,978
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	W/S	18,672,133
11	<b>TOTAL ACCUM. DEPRECIATION (sum lines 7-10)</b>	<u>2,432,367,113</u>		<u>495,480,111</u>
<b>NET PLANT IN SERVICE</b>				
13	Production	(line 1- line 7)		
14	Transmission	(line 2- line 8)		1,471,830,830
15	Distribution	(line 3 - line 9)		
16	General & Intangible	(line 4 - line 10)		19,948,529
17	<b>TOTAL NET PLANT (sum lines 13-16)</b>	<u>5,539,621,582</u>		<u>1,491,779,358</u>
<b>ADJUSTMENTS TO RATE BASE</b>				
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	DA	(377,535,429)
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	DA	(396,933)
21	FERC Approved Regulatory Assets and Liabilities	Attachment 19, Line 7, Col. (W) (Notes O & R)	DA	1,000,000
22	CWIP	Attachment 17, Line 3, Col. (W) (Notes O & P)	DA	1,000,000
23	Unamortized Abandoned Plant	Attachment 16, Line 15, Col. 7 (Notes O & R)	DA	1,000,000
24	<b>TOTAL ADJUSTMENTS (sum lines 19-23)</b>	<u>(377,932,362)</u>		<u>(377,932,362)</u>
25	LAND HELD FOR FUTURE USE	(Attachment 14a, Line 5, Col. S) (Note E)	DA	-
<b>WORKING CAPITAL (Note F)</b>				
27	CWC	1/8*(Page 3, Line 6 minus Page 3, Line 5)		7,436,649
28	Materials & Supplies	Attachment 14a, Line 4, Col. (S) (Notes O & E)	DA	1,000,000
29	Prepayments (Account 165)	Attachment 14a, Line 2, Col. (S) (Note O)	DA	1,000,000
30	<b>TOTAL WORKING CAPITAL (sum lines 27 - 29)</b>	<u>6,165,804</u>		<u>7,436,649</u>
31	<b>RATE BASE (sum lines 17, 24, 25, &amp; 30)</b>	<u><u>5,167,855,024</u></u>		<u><u>1,121,283,646</u></u>

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For the 12 months ended 12/31/2023

Line No.	(1)	(2)	Jersey Central Power & Light		(5)
			(3)	(4)	
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	Operating Expenses				
2	Transmission	Attachment 20, Line 26, Col. (G)	50,618,014	DA	1.00000 50,618,014
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	1,783,222	DA	1.00000 1,783,222
4	A&G	Attachment 20, Line 41, Col. (I)	7,983,462	DA	1.00000 7,983,462
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>60,384,698</u>		<u>60,384,698</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	39,983,184	TP	1.00000 39,983,184
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	29,648,675	W/S	0.08062 2,390,239
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000 -
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>69,631,859</u>		<u>42,373,423</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,096,562	DA	1.00000 2,096,562
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	20,248,061	DA	1.00000 20,248,061
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	384,801,418	NA	83,491,417
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>537,162,598</u>		<u>208,594,160</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>537,162,598</u>		<u>208,594,160</u>

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>SUPPORTING CALCULATIONS AND NOTES</b>						
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, line 2, column 3)					1,948,638,808
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)					1,948,638,808
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
<b>TRANSMISSION EXPENSES</b>						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					53,884,910
7	Less transmission expenses included in OATT Ancillary Services (Note B)					3,261,551
8	Included transmission expenses (line 6 less line 7)					50,623,359
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.93947
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=	0.93947
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
	Form 1 Reference	\$	TP	Allocation		
12	Production	354.20.b	-	0.00		
13	Transmission	354.21.b	6,659,282	1.00	6,659,282	
14	Distribution	354.23.b	60,344,147	0.00	-	W&S Allocator (\$ / Allocation)
15	Other	354.24, 354.25, 354.26.b	15,598,731	0.00	-	
16	Total (sum lines 12-15)		82,602,160		6,659,282	= 0.08062 = 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)	\$	%	0.0458	0.0224	=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)	2,237,526,875	51%	10.2%	0.0520	
21	Total (sum lines 18-20)	4,387,526,875			0.0745	=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 12/31/2023

Jersey Central Power & Light

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

Note

Letter

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

**Schedule 1A Rate Calculation**

1	\$ 3,261,551	Attachment 20, Lines 2+3+4, Col. C
2	\$ 173,832	Revenue Credits for Sched 1A - Note A
3	\$ 3,087,719	Net Schedule 1A Expenses (Line 1 - Line 2)
4	21,317,377	Annual MWh in JCP&L Zone - Note B
5	\$ 0.1448	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	1,121,283,646	
2	Preferred Dividends	enter positive	0	
Common Stock				
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	4,043,403,108	
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	-5,059,892	
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,936,125	
7	Common Stock	Attachment 8, Line 14, Col. 6	2,237,526,875	
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	2,237,526,875	
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	4,387,526,875	
12	Debt %	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 4	49.0025%
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	50.9975%
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)	0.0224
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0520
21	Rate of Return on Rate Base ( ROR )		(Sum Lines 18 to 20)	0.0745
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	83,491,417

Income Taxes			
Income Tax Rates			
23	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	T from Attachment 15, line 8	28.11%
24	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	Calculated	27.32%
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	210,277
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(2,016,753)
29	Income Tax Calculation	(line 22 * line 24)	22,806,387
30	ITC adjustment	Line 25 * Line 26 * GP	(45,494)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	292,499
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(2,805,332)
33	Total Income Taxes	Sum lines 29 to 32	20,248,061

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	103,739,477.13
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	83,491,416.63
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	20,248,060.50
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	103,739,477.13
38	Return and Income taxes with increase in ROE	Line 34	103,739,477.13
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,121,283,645.51
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 12/31/2023

		[1]	[2]	[3]	[4]	[5]	[6]	
		Production	Transmission	Distribution	Intangible	General	Total	
1	December	2022	-	1,889,707,864	5,455,059,829	177,555,111	276,785,248	7,799,108,053
2	January	2023	-	1,902,825,546	5,471,457,478	178,153,328	277,825,751	7,830,262,103
3	February	2023	-	1,907,961,308	5,483,982,737	182,498,942	280,085,222	7,854,528,208
4	March	2023	-	1,919,357,517	5,500,346,576	196,449,624	280,385,086	7,896,538,803
5	April	2023	-	1,921,510,240	5,511,002,558	197,422,773	280,333,562	7,910,269,133
6	May	2023	-	1,946,682,876	5,530,323,637	197,614,001	281,132,118	7,955,752,632
7	June	2023	-	1,961,917,131	5,538,783,847	203,501,920	282,122,814	7,986,325,712
8	July	2023	-	1,957,849,208	5,548,671,202	203,612,663	279,610,387	7,989,743,460
9	August	2023	-	1,957,650,038	5,569,815,546	206,924,758	277,605,943	8,011,996,284
10	September	2023	-	1,959,665,083	5,579,511,903	209,393,733	280,674,018	8,029,244,737
11	October	2023	-	1,970,225,303	5,601,548,814	212,404,082	281,719,375	8,065,897,574
12	November	2023	-	1,984,971,460	5,628,823,013	212,549,152	283,198,123	8,109,541,748
13	December	2023	-	2,051,980,932	5,656,530,360	198,896,104	289,237,195	8,196,644,591
14	13-month Average	[A] [C]	-	1,948,638,808	5,544,296,731	198,228,938	280,824,219	7,971,988,695

			Production	Transmission	Distribution	Intangible	General	Total
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December	2022		1,889,711,274	5,455,105,486	177,555,111	278,380,859	7,800,752,731
16	January	2023		1,902,828,956	5,471,503,135	178,153,328	279,421,362	7,831,906,781
17	February	2023		1,907,964,718	5,484,028,394	182,498,942	281,680,833	7,856,172,886
18	March	2023		1,919,360,927	5,500,392,233	196,449,624	281,980,697	7,898,183,481
19	April	2023		1,921,513,650	5,511,048,215	197,422,773	281,929,173	7,911,913,811
20	May	2023		1,946,686,286	5,530,369,294	197,614,001	282,727,729	7,957,397,310
21	June	2023		1,961,920,541	5,538,829,504	203,501,920	283,718,425	7,987,970,390
22	July	2023		1,957,852,618	5,548,716,859	203,612,663	281,205,998	7,991,388,138
23	August	2023		1,957,653,448	5,569,861,203	206,924,758	279,201,554	8,013,640,962
24	September	2023		1,959,668,493	5,579,557,560	209,393,733	282,269,629	8,030,889,415
25	October	2023		1,970,228,713	5,601,594,471	212,404,082	283,314,986	8,067,542,252
26	November	2023		1,984,974,870	5,628,868,670	212,549,152	284,793,734	8,111,186,426
27	December	2023		2,051,984,342	5,656,576,017	198,896,104	290,832,806	8,198,289,269
28	13-month Average		-	1,948,642,218	5,544,342,388	198,228,938	282,419,830	7,973,633,373

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	2022		3,410	45,657		1,595,611
30	January	2023		3,410	45,657		1,595,611
31	February	2023		3,410	45,657		1,595,611
32	March	2023		3,410	45,657		1,595,611
33	April	2023		3,410	45,657		1,595,611
34	May	2023		3,410	45,657		1,595,611
35	June	2023		3,410	45,657		1,595,611
36	July	2023		3,410	45,657		1,595,611
37	August	2023		3,410	45,657		1,595,611
38	September	2023		3,410	45,657		1,595,611
39	October	2023		3,410	45,657		1,595,611
40	November	2023		3,410	45,657		1,595,611
41	December	2023		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 12/31/2023

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2022	-	466,848,202	1,687,800,331	119,297,675	101,731,367	2,375,677,575
2	January	2023	-	469,297,697	1,694,435,647	120,478,654	102,816,874	2,387,028,871
3	February	2023	-	472,122,426	1,701,325,675	121,685,172	103,912,979	2,399,046,251
4	March	2023	-	474,591,196	1,708,974,449	123,016,731	104,959,625	2,411,542,001
5	April	2023	-	476,821,647	1,717,341,556	124,422,497	106,071,946	2,424,657,646
6	May	2023	-	479,000,046	1,724,996,026	125,797,561	107,166,218	2,436,959,851
7	June	2023	-	478,853,643	1,728,387,641	127,219,311	108,169,680	2,442,630,276
8	July	2023	-	474,673,788	1,736,067,901	128,617,479	105,431,344	2,444,790,512
9	August	2023	-	476,799,658	1,740,646,115	129,996,043	106,482,446	2,453,924,261
10	September	2023	-	479,009,167	1,735,788,486	131,422,256	107,484,411	2,453,704,320
11	October	2023	-	481,813,772	1,741,502,841	132,931,951	108,511,598	2,464,760,162
12	November	2023	-	482,840,120	1,745,699,463	134,452,258	109,437,710	2,472,429,552
13	December	2023	-	485,832,357	1,748,368,311	110,282,358	109,138,169	2,453,621,195
14	13-month Average	[A] [C]	-	476,807,978	1,723,948,803	125,355,380	106,254,951	2,432,367,113
			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	2022		466,849,896	1,687,830,901	119,297,675	102,606,728	2,376,585,200
16	January	2023		469,299,394	1,694,466,290	120,478,654	103,699,003	2,387,943,342
17	February	2023		472,124,127	1,701,356,392	121,685,172	104,801,878	2,399,967,569
18	March	2023		474,592,902	1,709,005,240	123,016,731	105,855,292	2,412,470,165
19	April	2023		476,823,356	1,717,372,421	124,422,497	106,974,382	2,425,592,657
20	May	2023		479,001,760	1,725,026,965	125,797,561	108,075,423	2,437,901,708
21	June	2023		478,855,360	1,728,418,654	127,219,311	109,085,654	2,443,578,979
22	July	2023		474,675,509	1,736,098,987	128,617,479	106,354,087	2,445,746,062
23	August	2023		476,801,383	1,740,677,275	129,996,043	107,411,957	2,454,886,658
24	September	2023		479,010,896	1,735,819,720	131,422,256	108,420,692	2,454,673,564
25	October	2023		481,815,505	1,741,534,148	132,931,951	109,454,647	2,465,736,251
26	November	2023		482,841,858	1,745,730,845	134,452,258	110,387,528	2,473,412,489
27	December	2023		485,834,099	1,748,399,766	110,282,358	110,094,756	2,454,610,978
28	13-month Average		-	476,809,696	1,723,979,816	125,355,380	107,170,925	2,433,315,817

## 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	2022		1,694	30,570		875,361
30	January	2023		1,698	30,643		882,130
31	February	2023		1,702	30,717		888,898
32	March	2023		1,706	30,791		895,667
33	April	2023		1,710	30,865		902,436
34	May	2023		1,714	30,939		909,205
35	June	2023		1,717	31,012		915,974
36	July	2023		1,721	31,086		922,743
37	August	2023		1,725	31,160		929,511
38	September	2023		1,729	31,234		936,280
39	October	2023		1,733	31,307		943,049
40	November	2023		1,737	31,381		949,818
41	December	2023		1,741	31,455		956,587
42	13-month Average		-	1,718	31,012	-	915,974

## Notes:

[A] Taken to Attachment H-4A, page 2, lines 7-10, Col. 3

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

[C] Balance excludes reserve for depreciation of asset retirement costs

Ln.	Text Description	(A) Allocator	(C) Allocator Output	(D)		(E)		(F)		(G)		(H)		(I) To Rate Base (f)	(J) Total
				2022 December 31 Balance	2023 March Balance	2023 June Balance	2023 September Balance	2023 December Balance							
<b>FERC Account No. 190 (e)</b>															
1.01	Accrued Taxes: FICA on Vacation Accrual	WS	0.0806	255,497	265,992	254,664	239,481	233,269	18,806						
1.02	Accumulated Provision For Injuries and Damage-General Liability	WS	0.0806	5,622	37,105	2,283,938	37,667	35,138	2,833						
1.03	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0806	953,059	793,609	879,289	854,657	893,470	72,030						
1.04	FAS 112 - Medical Benefit Accrual	WS	0.0806	2,901,199	2,897,224	2,897,224	2,897,224	3,409,954	274,906						
1.05	FAS 123R - Performance Shares	WS	0.0806	102,974	76,315	87,325	88,995	108,431	8,742						
1.06	FAS 123R - Restricted Stock Units	WS	0.0806	300,414	180,677	203,460	228,282	253,615	20,446						
1.07	Federal NOL - Protected	DA	1.0000	4,153,562	4,153,562	4,153,562	4,153,562	5,448,135	5,448,135						
1.08	Federal NOL - Non-protected	DA	1.0000	6,579,156	6,579,156	6,579,156	6,579,156	8,629,734	8,629,734						
1.09	ITC FAS 109	DA	1.0000	493,206	480,381	467,556	454,731	441,906	441,906						
1.10	NOL Deferred Tax Asset - LT NJ	GP	0.2493	49,107,155	49,107,155	49,107,155	49,107,155	67,836,990	16,910,423						
1.11	PJM Receivable-Payable	DA	1.0000	4,881,561	3,676,320	2,461,035	1,235,623	-	-						
1.12	Post Retirement Benefits SFAS 106 Accrual	WS	0.0806	(2,279,165)	3,000,069	3,712,405	4,428,261	10,456,252	842,970						
1.13	Vacation Pay Accrual	WS	0.0806	2,857,550	2,994,748	2,846,670	2,582,949	2,501,736	201,687						
1.14	Year-End Additional Temp Adjustments L/T	WS	0.0806	137,613	137,613	137,613	-	28,354	2,286						
1.15	Capitalized Interest	DA	1.0000	8,019,128	7,938,272	7,857,417	7,776,561	7,695,705	7,695,705						
1.16	Contribution in Aid of Construction	DA	1.0000	10,569,376	10,924,197	11,279,018	11,633,838	11,988,659	11,988,659						
1.17	Cost of Removal	DA	1.0000	15,569,179	15,241,442	14,913,705	14,585,968	14,258,232	14,258,232						
1.18	FAS109 Related to Property	DA	1.0000	(4,278,749)	(4,089,504)	(3,900,258)	(3,711,012)	(3,521,766)	(3,521,766)						
2	Sum of Lines 1.01 through 1.18			100,328,335	104,394,332	106,220,932	103,173,098	130,697,814	63,295,734						
<b>FERC Account No. 190 ADIT Adjustments</b>															
3.01	FAS 109 - Non-property	DA	1.0000	(11,311,066)	(10,925,421)	(10,539,776)	(10,154,131)	(9,768,486)	(9,768,486)						
3.02	FAS109 Related to Property	DA	1.0000	(4,278,749)	(4,089,504)	(3,900,258)	(3,711,012)	(3,521,766)	(3,521,766)						
3.03	ITC FAS 109	DA	1.0000	493,206	480,381	467,556	454,731	441,906	441,906						
3.04	Contribution in Aid of Construction	DA	1.0000	10,569,376	10,924,197	11,279,018	11,633,838	11,988,659	11,988,659						
3.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0806	(2,279,165)	3,000,069	3,712,405	4,428,261	10,456,252	842,970						
3.06	Normalization (d)			-	-	-	-	(9,570,924)	(9,570,924)						
4	Sum of Lines 3.01 through 3.06			(6,806,398)	(610,277)	1,018,945	2,651,688	25,642	(9,587,640)						
<b>FERC Account No. 281</b>															
5.01				-	-	-	-	-	-						
6	Sum of Lines 5.01 through 5.01			-	-	-	-	-	-						
<b>FERC Account No. 281 ADIT Adjustments</b>															
7.01				-	-	-	-	-	-						
8	Sum of Lines 7.01 through 7.01			-	-	-	-	-	-						
<b>FERC Account No. 282 (e)</b>															
9.01	263A Capitalized Overheads	DA	1.0000	82,076,988	84,602,410	87,127,832	89,653,254	92,178,676	92,178,676						
9.02	Accelerated Depreciation	DA	1.0000	297,577,686	299,208,796	300,839,906	302,471,017	304,102,127	304,102,127						
9.03	AFUDC	DA	1.0000	7,646,960	7,698,817	7,750,674	7,802,531	7,854,388	7,854,388						
9.04	AFUDC Equity (FAS109)	DA	1.0000	3,947,198	3,953,947	3,960,695	3,967,444	3,974,192	3,974,192						
9.05	Capitalized Tree Trimming	DA	1.0000	2,726,711	2,693,289	2,659,867	2,626,446	2,593,024	2,593,024						
9.06	Casualty Loss	DA	1.0000	2,497,822	1,866,459	1,235,096	603,732	(27,631)	(27,631)						
9.07	OPEBs	DA	1.0000	181,719	127,325	72,931	18,537	(35,858)	(35,858)						
9.08	Other	DA	1.0000	1,684,353	1,711,483	1,738,612	1,765,741	1,792,871	1,792,871						
9.09	Pension and Capitalized Benefits	DA	1.0000	14,214,954	14,154,146	14,093,338	14,032,530	13,971,722	13,971,722						
9.10	Tax Repairs	DA	1.0000	44,882,259	45,750,181	46,618,102	47,486,023	48,353,945	48,353,945						
9.11	Capitalization Adjustment	DA	1.0000	(23,170,722)	(21,896,815)	(20,622,908)	(19,349,002)	(18,075,095)	(18,075,095)						
9.12	FAS109 Related to Property	DA	1.0000	(117,312,509)	(116,569,314)	(115,826,119)	(115,082,924)	(114,339,729)	(114,339,729)						
10	Sum of Lines 9.01 through 9.12			316,953,420	323,300,723	329,648,026	335,995,329	342,342,632	342,342,632						
<b>FERC Account No. 282 ADIT Adjustments</b>															
11.01	FAS 109 - Non-property	DA	1.0000	(202)	(192)	(182)	(172)	(162)	(162)						
11.02	FAS109 Related to Property	DA	1.0000	(117,312,509)	(116,569,314)	(115,826,119)	(115,082,924)	(114,339,729)	(114,339,729)						
11.03	AFUDC Equity (FAS109)	DA	1.0000	3,947,198	3,953,947	3,960,695	3,967,444	3,974,192	3,974,192						
11.04	OPEBs/FAS 106	DA	1.0000	181,719	127,325	72,931	18,537	(35,858)	(35,858)						
11.05	Normalization (d)			-	-	-	-	12,511,798	12,511,798						
12	Sum of Lines 11.01 through 11.05			(113,183,794)	(112,488,234)	(111,792,675)	(111,097,116)	(97,889,758)	(97,889,758)						
<b>FERC Account No. 283 (e)</b>															
13.01	Deferred Charge-EIB	GP	0.2493	205,882	238,769	301,781	374,926	466,473	116,283						
13.02	FE Service Tax Interest Allocation	WS	0.0806	7,220	7,219	7,219	-	-	-						
13.03	FE Service Timing Allocation	WS	0.0806	66,530,554	70,576,096	70,472,050	63,688,128	60,138,741	4,848,309						
13.04	Post Retirement Benefits SFAS 106 Payments	WS	0.0806	38,912,524	41,173,114	41,314,714	40,985,589	40,990,665	3,304,616						
13.05	State Income Tax Deductible	GP	0.2493	4,689,688	4,689,688	4,689,688	4,697,367	4,690,108	1,169,151						
13.06	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,543,410	1,546,049	1,548,688	1,551,326	1,553,965	1,553,965						
13.07	Property FAS109	DA	1.0000	(44,197,788)	(43,981,186)	(43,764,584)	(43,547,983)	(43,331,381)	(43,331,381)						
14	Sum of Lines 13.01 through 13.07			67,691,490	74,249,750	74,569,556	67,749,354	64,508,571	(32,339,056)						
<b>FERC Account No. 283 ADIT Adjustments</b>															
15.01	FAS 109 - Non-property	DA	1.0000	(4,355,736)	(4,137,949)	(3,920,163)	(3,702,376)	(3,484,589)	(3,484,589)						
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,543,410	1,546,049	1,548,688	1,551,326	1,553,965	1,553,965						
15.03	Property FAS109	DA	1.0000	(44,197,788)	(43,981,186)	(43,764,584)	(43,547,983)	(43,331,381)	(43,331,381)						
15.04	Normalization (d)			-	-	-	-	(568,081)	(568,081)						
15.05	Post Retirement Benefits SFAS 106 Payments	WS	0.0806	38,912,524	41,173,114	41,314,714	40,985,589	40,990,665	3,304,616						
16	Sum of Lines 15.01 through 15.05			(8,097,590)	(5,399,973)	(4,821,345)	(4,713,443)	(4,839,421)	(42,525,470)						
<b>FERC Account No. 255 (a)</b>															
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)														(377,535,429)

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
		<b>2023 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
				0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	

Line	Account	J	K	L	M	N	O	P
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
7	PTRR Total Account 190	-	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
2023 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	69,717,174	(3,860,096)	65,857,077	(3,860,096)	61,996,981	(3,860,096)	58,136,885	(3,860,096)	54,276,788
		63,360,859	(2,010,011)	61,350,847	(1,831,605)	59,519,243	(2,234,170)	57,285,073	6,027,378	63,312,450
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
4	ATRR	69,717,174	(2,918,867)	(1,956,487)	(983,531)	(10,576)				
		63,360,859	(1,519,899)	(928,348)	(569,254)	16,513				
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR	433,170,104	5,046,194	438,216,298	5,046,194	443,262,492	5,046,194	448,308,686	5,046,194	453,354,881
		430,137,214	5,651,743	435,788,958	5,651,743	441,440,701	5,651,743	447,092,445	5,651,743	452,744,188
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
8	ATRR	433,170,104	3,815,752	2,557,660	1,285,743	13,825				
		430,137,214	4,273,647	2,864,582	1,440,033	15,484				
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR	11,177,743	(229,116)	10,948,627	(229,116)	10,719,512	(229,116)	10,490,396	(229,116)	10,261,281
		10,940,297	116,558	11,056,855	(210,467)	10,846,387	(745,132)	10,101,255	(482,923)	9,618,332
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
12	ATRR	11,177,743	(173,249)	(116,127)	(58,377)	(628)				
		10,940,297	88,137	(106,675)	(189,856)	(1,323)				

2023 PTRR								
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	58,634,973	(15,440,386)	63,847,712	(5,212,739)	4,358,185	(9,570,924)	63,847,712
2	PTRR Total Account 282	343,625,594	20,184,777	440,843,084	(97,217,490)	(109,729,288)	12,511,798	(440,843,084)
3	PTRR Total Account 283	(30,621,003)	(916,462)	10,829,362	(41,450,365)	(40,882,284)	(568,081)	(10,829,362)
4	PTRR Total ADIT Subject to Normalization	(254,369,617)	(34,708,701)	(387,824,734)	133,455,116	(146,253,387)	2,372,793	(387,824,734)

2023 ATRR										
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	63,295,734	(48,408)	60,359,871	2,935,863	(8,148,602)	(16,716)	4,374,902	(9,570,924)	72,883,374
6	ATRR Total Account 282	342,342,632	22,606,974	438,730,961	(96,388,329)	(829,161)	(110,401,556)	672,268	12,511,798	(440,232,390)
7	ATRR Total Account 283	(32,339,056)	(1,321,964)	10,730,580	(43,069,636)	1,619,271	(41,957,389)	1,075,105	(568,081)	(10,186,413)
8	ATRR Total ADIT Subject to Normalization	(246,707,841)	(21,333,418)	(389,101,670)	142,393,828	(7,358,491)	(152,375,661)	6,122,275	2,372,793	(377,535,429)

**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	<b><u>JCP&amp;L</u></b>	<b><u>Amount</u></b>	<b><u>Source</u></b>
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	8,070,234	JCP&L Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$531,055	
8	PBOP expense in Account 926 for current year, total company	(28,706,450)	JCP&L Account 926: Company Records
9	W&S Labor Allocator	8.062%	
10	Allocated Transmission PBOP (line 8 * line 9)	(2,314,278)	
11	PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	1,783,222	

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

(A) (B) (C) (D) (E)

<u>Ln.</u>	<u>Description</u>	<u>Allocator</u>		<u>Amount</u>	×	<u>Allocator Output</u>	=	<u>To Transmission</u>
1	<b>Taxes Other Than Income</b>							
1.01	FICA	263.i	WS	4,193,895		0.0806		338,107
1.02	Federal Unemployment	263.i	WS	59,427		0.0806		4,791
1.03	NJ Unemployment	263.i	WS	417,397		0.0806		33,650
1.04	PA Unemployment	263.i	WS	264		0.0806		21
1.05	Family Leave	263.i	WS	(40,185)		0.0806		(3,240)
1.06	Federal Excise Tax	263.i	WS	14,937		0.0806		1,204
1.07	Motor Fuel Tax	263.i	GP	3,446		0.2493		859
1.08	Heavy Highway Vehicle Use	263.i	GP	17,116		0.2493		4,267
1.09	Local Real Estate	263.i	GP	6,812,441		0.2493		1,698,207
1.10	NJ State S&U	263.i	GP	75,000		0.2493		18,696
2	Sum of Lines 1.01 through 1.1			11,553,738				2,096,562
3	FF1, Page 115.14g			11,553,738				

**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 12/31/2023

		[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	2022	3,965,361,610		(5,243,179)	1,810,936,125	2,159,668,664	2,150,000,000
2	January	2023	3,974,438,828		(5,200,899)	1,810,936,125	2,168,703,602	2,150,000,000
3	February	2023	3,984,023,135		(5,182,388)	1,810,936,125	2,178,269,399	2,150,000,000
4	March	2023	3,988,268,314		(5,151,993)	1,810,936,125	2,182,484,182	2,150,000,000
5	April	2023	3,996,259,658		(5,121,598)	1,810,936,125	2,190,445,132	2,150,000,000
6	May	2023	4,014,621,251		(5,091,203)	1,810,936,125	2,208,776,329	2,150,000,000
7	June	2023	4,018,754,326		(5,060,808)	1,810,936,125	2,212,879,009	2,150,000,000
8	July	2023	4,056,059,523		(5,030,413)	1,810,936,125	2,250,153,811	2,150,000,000
9	August	2023	4,081,714,997		(5,000,018)	1,810,936,125	2,275,778,889	2,150,000,000
10	September	2023	4,110,527,076		(4,969,623)	1,810,936,125	2,304,560,574	2,150,000,000
11	October	2023	4,116,472,864		(4,939,228)	1,810,936,125	2,310,475,967	2,150,000,000
12	November	2023	4,125,674,678		(4,908,832)	1,810,936,125	2,319,647,385	2,150,000,000
13	December	2023	4,132,064,144		(4,878,418)	1,810,936,125	2,326,006,437	2,150,000,000
14	13-month Average		4,043,403,108	-	(5,059,892)	1,810,936,125	2,237,526,875	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	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 12/31/2023										
	(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)
<b>Final Mortgage Bonds:</b>										
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,508,174	12	\$ 198,508,174	9.27%	6.54%	0.61%
(2) 6.15% Series	5/21/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,203,747	12	\$ 298,203,747	13.92%	6.25%	0.87%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 402,863,753	\$ 400,843,411	12	\$ 400,843,411	18.71%	4.18%	0.78%
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ 493,197,650	\$ 499,838,541	12	\$ 499,838,541	23.33%	4.87%	1.14%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 249,428,487	12	\$ 249,428,487	11.94%	4.44%	0.52%
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 495,522,800	12	\$ 495,522,800	23.13%	2.88%	0.67%
			\$ 2,150,000,000		\$ 2,142,345,159		\$ 2,142,345,159	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 (7.2300%, 6.2582%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).  
\*\* This Total Weighted Average Debt Cost will be shown on page 4, line 18, column 5 of formula rate Attachment H-4A.

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

YEAR ENDED 12/31/2023													
Long Term Debt Affiliate	(aa) Issue Date	(bb) Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Reacquired Debt	(gg) Net Proceeds (col. cc + col. dd - col. ee - col. ff)	(hh) Net Proceeds Ratio ((col. gg / col. cc)*100)	(ii) Coupon Rate Percentage (%)	(jj) Annual Interest (col. cc * col. ii)	(kk) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)		
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ (1,216,000)	\$ 2,346,873		\$ 196,437,127	98.2186	6.40%	\$ 12,800,000	6.54%		
(2) 6.15% Series	5/21/2007	6/1/2037	\$ 300,000,000	\$ (3,693,000)	\$ 327,221		\$ 295,979,779	98.6599	6.15%	\$ 18,450,000	6.25%		
(3) 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 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 (hh) Cashflow C<sub>t</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1/2</sub>, C<sub>3/4</sub>, 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)	\$ 1,948,638,808
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,471,830,830
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	\$ 60,384,698
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	3.098814%
<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	\$ 2,390,239
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.122662%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 2,096,562
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.107591%
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>	<b>3.32967%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 20,248,061
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.375706%
<b>RETURN</b>			
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 83,491,417
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.672623%
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>	<b>7.048329%</b>

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)				
(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
<b>INCOME TAXES</b>				
10b	Total Income Taxes	Attachment 2, line 33	\$ 20,248,061	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.375706%	1.375706%
<b>RETURN</b>				
12b	Return on Rate Base	Attachment 2, line 22	\$ 83,491,417	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	5.672623%	5.672623%
14b	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11b and 13b</b>		<b>7.048329%</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	3.329067%	\$419,269	\$ 8,817,121	7.048329%	\$221,400	\$ 289,226	\$1,309,750	\$ -	\$1,309,750		\$1,309,750	
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	3.329067%	\$199,195	\$ 4,516,323	7.048329%	\$318,325	\$ 128,047	\$645,567	\$ -	\$645,567		\$645,567	
2c	Add a 2nd Rantan River 230/115 kV transformer	b0726	\$ 7,336,240	3.329067%	\$244,228	\$ 5,986,645	7.048329%	\$421,958	\$ 167,266	\$833,453	\$ -	\$833,453		\$833,453	
2d	Build a new 230 kV circuit from Larambee to Oceanview	b2015	\$ 173,451,589	3.329067%	\$5,774,320	\$ 152,461,644	7.048329%	\$10,745,998	\$ 3,417,085	\$19,537,383	\$ -	\$19,537,383		\$19,537,383	
3	Transmission Enhancement Credit taken to Attachment H-4A Page 1, Line 3, Col. 3														
4	Additional Incentive Revenue taken to Attachment H-4A, Page 3, Line 16											\$0.00	\$22,726,158		

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-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
				(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 Reconductor the 8 mile Gilbert – Glen	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	Gardner 230 kV circuit Add a 2nd Raritan River 230/115 kV transformer	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	Build a new 230 kV circuit from Larrabee to Oceanview	b0726	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240
2d		b2015	\$ 173,451,589	\$ 173,449,007	\$ 173,449,007	\$ 173,449,007	\$ 173,449,059	\$ 173,449,059	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190

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 12/31/2023

Accumulated Depreciation	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	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)
\$ 3,771,072	\$ 3,636,459	\$ 3,658,895	\$ 3,681,330	\$ 3,703,766	\$ 3,726,201	\$ 3,748,637	\$ 3,771,072	\$ 3,793,508	\$ 3,815,943	\$ 3,838,379	\$ 3,860,814	\$ 3,883,250	\$ 3,905,685	\$8,817,121
\$ 1,467,178	\$ 1,403,154	\$ 1,413,825	\$ 1,424,496	\$ 1,435,166	\$ 1,445,837	\$ 1,456,507	\$ 1,467,178	\$ 1,477,848	\$ 1,488,519	\$ 1,499,190	\$ 1,509,860	\$ 1,520,531	\$ 1,531,201	\$4,516,323
\$ 1,349,595	\$ 1,265,962	\$ 1,279,901	\$ 1,293,840	\$ 1,307,779	\$ 1,321,718	\$ 1,335,656	\$ 1,349,595	\$ 1,363,534	\$ 1,377,473	\$ 1,391,412	\$ 1,405,351	\$ 1,419,290	\$ 1,433,228	\$5,986,645
\$ 20,989,945	\$ 19,281,421	\$ 19,566,172	\$ 19,850,923	\$ 20,135,674	\$ 20,420,426	\$ 20,705,180	\$ 20,989,938	\$ 21,274,696	\$ 21,559,454	\$ 21,844,212	\$ 22,128,970	\$ 22,413,728	\$ 22,698,486	\$152,461,644

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		21,963,788								
2a	b0174			1,155,505	0.06	1,228,710	1,309,755	(81,045)	(14,572)	(95,617)	
2b	b0268			571,388	0.03	607,587	645,567	(37,980)	(6,829)	(44,809)	
2c	b0726			754,136	0.04	801,913	833,453	(31,541)	(5,671)	(37,212)	
2d	b2015			18,174,192	0.88	19,325,579	19,937,383	(611,804)	(110,004)	(721,808)	
3	Subtotal			20,655,221			22,726,158	(762,370)		(899,446)	
4	Total Interest (Sourced from Attachment 13a, line 49)									(137,076)	

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-23	0.0631	0.0054	0.0833	0.0004	-
2	Feb-23	0.0631	0.0048	0.1667	0.0008	-
3	Mar-23	0.0631	0.0054	0.2500	0.0013	0.0026
4	Apr-23	0.0750	0.0062	0.3359	0.0021	-
5	May-23	0.0750	0.0064	0.4193	0.0027	-
6	Jun-23	0.0750	0.0062	0.5026	0.0031	0.0078
7	Jul-23	0.0802	0.0068	0.5938	0.0040	-
8	Aug-23	0.0802	0.0068	0.6771	0.0046	-
9	Sep-23	0.0802	0.0066	0.7604	0.0050	0.0137
10	Oct-23	0.0835	0.0071	0.8574	0.0061	-
11	Nov-23	0.0835	0.0069	0.9408	0.0065	-
12	Dec-23	0.0835	0.0071	1.0241	0.0073	0.0198
13	Year 1 True-Up Adjustment + Interest EB			1.0439		
14	Jan-24	0.0850	0.0072	1.0439	0.0075	-
15	Feb-24	0.0850	0.0068	1.0439	0.0070	-
16	Mar-24	0.0850	0.0072	1.0439	0.0075	0.0221
17	Apr-24	0.0850	0.0070	1.0660	0.0074	-
18	May-24	0.0850	0.0072	1.0660	0.0077	-
19	Jun-24	0.0850	0.0070	1.0660	0.0074	0.0226
20	Jul-24	0.0850	0.0072	1.0886	0.0079	-
21	Aug-24	0.0850	0.0072	1.0886	0.0079	-
22	Sep-24	0.0850	0.0070	1.0886	0.0076	0.0233
23	Oct-24	0.0850	0.0072	1.1119	0.0080	-
24	Nov-24	0.0850	0.0070	1.1119	0.0078	-
25	Dec-24	0.0850	0.0072	1.1119	0.0080	0.0238
26	Year 2 True-Up Adjustment + Interest EB			1.1358		
27	Principle Amortization			0.0946		
28	Interest Amortization +			0.0037	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0983		
30	Jan-25	0.0850	0.0072	1.0374	0.0075	-
31	Feb-25	0.0850	0.0065	0.9391	0.0061	-
32	Mar-25	0.0850	0.0072	0.8408	0.0061	0.0197
33	Apr-25	0.0850	0.0070	0.7622	0.0053	-
34	May-25	0.0850	0.0072	0.6639	0.0048	-
35	Jun-25	0.0850	0.0070	0.5655	0.0040	0.0141
36	Jul-25	0.0850	0.0072	0.4813	0.0035	-
37	Aug-25	0.0850	0.0072	0.3830	0.0028	-
38	Sep-25	0.0850	0.0070	0.2847	0.0020	0.0082
39	Oct-25	0.0850	0.0072	0.1946	0.0014	-
40	Nov-25	0.0850	0.0070	0.0963	0.0007	-
41	Dec-25	0.0850	0.0072	(0.0021)	(0.0000)	0.0021
42	Year 3 True-Up Adjustment + Interest EB			0.0000		
43	Total Amount Refunded/Surcharged			1.1798		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1798		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			184,046,517		
47	2023 Rate Year ATRR (c): -			184,642,531		
48	Base Refund or (Surcharge):			(596,014)		
49	Interest (Line 45 x Line 48): +			(107,165)		
50	Total Refund or (Surcharge):			(703,179)		

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-23	0.0631	0.0054	0.0833	0.0004	-
2	Feb-23	0.0631	0.0048	0.1667	0.0008	-
3	Mar-23	0.0631	0.0054	0.2500	0.0013	0.0026
4	Apr-23	0.0750	0.0062	0.3359	0.0021	-
5	May-23	0.0750	0.0064	0.4193	0.0027	-
6	Jun-23	0.0750	0.0062	0.5026	0.0031	0.0078
7	Jul-23	0.0802	0.0068	0.5938	0.0040	-
8	Aug-23	0.0802	0.0068	0.6771	0.0046	-
9	Sep-23	0.0802	0.0066	0.7604	0.0050	0.0137
10	Oct-23	0.0835	0.0071	0.8574	0.0061	-
11	Nov-23	0.0835	0.0069	0.9408	0.0065	-
12	Dec-23	0.0835	0.0071	1.0241	0.0073	0.0198
13	Year 1 True-Up Adjustment + Interest EB			1.0439		
14	Jan-24	0.0850	0.0072	1.0439	0.0075	-
15	Feb-24	0.0850	0.0068	1.0439	0.0070	-
16	Mar-24	0.0850	0.0072	1.0439	0.0075	0.0221
17	Apr-24	0.0850	0.0070	1.0660	0.0074	-
18	May-24	0.0850	0.0072	1.0660	0.0077	-
19	Jun-24	0.0850	0.0070	1.0660	0.0074	0.0226
20	Jul-24	0.0850	0.0072	1.0886	0.0079	-
21	Aug-24	0.0850	0.0072	1.0886	0.0079	-
22	Sep-24	0.0850	0.0070	1.0886	0.0076	0.0233
23	Oct-24	0.0850	0.0072	1.1119	0.0080	-
24	Nov-24	0.0850	0.0070	1.1119	0.0078	-
25	Dec-24	0.0850	0.0072	1.1119	0.0080	0.0238
26	Year 2 True-Up Adjustment + Interest EB			1.1358		
27	Principle Amortization			0.0946		
28	Interest Amortization			+ 0.0037	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0983		
30	Jan-25	0.0850	0.0072	1.0374	0.0075	-
31	Feb-25	0.0850	0.0065	0.9391	0.0061	-
32	Mar-25	0.0850	0.0072	0.8408	0.0061	0.0197
33	Apr-25	0.0850	0.0070	0.7622	0.0053	-
34	May-25	0.0850	0.0072	0.6639	0.0048	-
35	Jun-25	0.0850	0.0070	0.5655	0.0040	0.0141
36	Jul-25	0.0850	0.0072	0.4813	0.0035	-
37	Aug-25	0.0850	0.0072	0.3830	0.0028	-
38	Sep-25	0.0850	0.0070	0.2847	0.0020	0.0082
39	Oct-25	0.0850	0.0072	0.1946	0.0014	-
40	Nov-25	0.0850	0.0070	0.0963	0.0007	-
41	Dec-25	0.0850	0.0072	(0.0021)	(0.0000)	0.0021
42	Year 3 True-Up Adjustment + Interest EB			0.0000		
43	Total Amount Refunded/Surcharged			1.1798		
44	True-Up Before Interest			- 1.0000		
45	Interest Refunded/Surcharged			0.1798		
46	Attachment 13b - PJM Billings, Line 26, Col. E:			21,963,788		
47	2023 Rate Year ATRR (c):			- 22,726,158		
48	Base Refund or (Surcharge):			(762,370)		
49	Interest (Line 45 × Line 48):			+ (137,076)		
50	Total Refund or (Surcharge):			<u>(899,446)</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	14,198,747			14,198,747
2	February	12,824,675			12,824,675
3	March	14,198,748			14,198,748
4	April	13,740,724			13,740,724
5	May	14,198,747			14,198,747
6	June	13,740,723			13,740,723
7	July	14,198,747			14,198,747
8	August	14,198,747			14,198,747
9	September	13,740,724			13,740,724
10	October	14,198,748			14,198,748
11	November	13,740,725			13,740,725
12	December	14,198,748			14,198,748
13	Total	167,178,802	(16,538,992)	(328,723)	184,046,517

		<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	1,721,268			1,721,268
15	February	1,721,268			1,721,268
16	March	1,721,268			1,721,268
17	April	1,721,268			1,721,268
18	May	1,721,268			1,721,268
19	June	1,721,268			1,721,268
20	July	1,721,268			1,721,268
21	August	1,721,268			1,721,268
22	September	1,721,268			1,721,268
23	October	1,721,268			1,721,268
24	November	1,721,268			1,721,268
25	December	1,721,268			1,721,268
26	Total	20,655,221	(1,295,850)	(12,717)	21,963,788

**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.

Ln.	Text Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	
					2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023				2023
			Allocator (b) (d) (f)	Exp. Acct. (e)	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average	Allocator Output (b)	To Transmission	
1	<b>FERC Account No. 165</b>																				
1.01	Prepaid Income Taxes		EXCL		23,393,723	23,393,774	25,468,023	24,738,580	24,168,420	79,478,594	77,965,025	73,424,530	59,385,915	53,029,961	43,548,670	34,735,742	31,094,403	44,140,412	-	-	
1.02	Other Short-term items 12-months or less		EXCL		2,968,641	2,626,309	2,788,267	3,968,937	2,889,732	1,941,860	1,049,467	3,112,030	2,578,633	2,725,231	4,322,094	4,505,535	3,926,509	3,031,019	-	-	
2	Sum of Lines 1.01 through 1.02				26,362,364	26,020,083	28,256,290	28,707,517	27,058,151	81,420,455	79,014,492	76,536,560	61,964,548	55,755,192	47,870,764	39,241,277	35,020,911	47,171,431	-	-	
3	FERC Form No. 1 p.111.57.d & c				26,362,364												35,020,911				
4	<b>FERC Account No. 154 (Transmission Only)</b>				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	FERC Form No. 1 p.227.8.b & c				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	<b>FERC Account No. 105 (Transmission Only)</b>				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	FERC Form No. 1 p.214.a.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) FERCAL 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)	(Q)	(R)	(S) To Formula Rate (Col. P x Col. R) (c)
			2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	JCP&L Average (a)	Allocator	
1	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	10,168,992	11,140,120	1,942,256	-	-	-	1,456,693	3,398,950	3,884,514	6,368,710	7,076,344	7,783,978	10,786,037	4,923,584	WS	0.0806	396,933
10.02																			
11	Sum of Lines 10.01 through 10.02		10,168,992	11,140,120	1,942,256	-	-	-	1,456,693	3,398,950	3,884,514	6,368,710	7,076,344	7,783,978	10,786,037	4,923,584			396,933
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)															4,923,584			396,933

**Notes**

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

Line	Item				
1	State	<b>New Jersey</b>			<b>Combined Tax Rate</b>
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 =			
9	Composite Tax Factor (CTF) =	28.11%	=	$1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	
10		27.32%	=	$(T / (1 - T)) * (1 - (WCLTD / ROR))$	
11				where WCLTD = Attachment H4-A, page 4, line 12, and	
12	Tax Gross-up Factor (TGUF)			R= (page 4, line 15)	
13	Return on Rate Base	83,491,417			Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor	× 27.32%			
15	Preliminary Income Taxes Allowable	22,806,387			
16	AFUDC Equity (b)	210,277			
17	Amortization of ITC Tax Credit (a)	(32,705)	=	(131,199) × GP	
18	Amortization of (Excess)/Deficient Deferred Income Tax +	(2,016,753)	=	Attachment 15a, Line 21, Col. (M)	
19	Income Tax Adjustments	(1,839,181)			
20	Gross-up on Income Tax Adjustments	+ (719,146)	=	Line 19 × TGUF	
21	Grossed-Up Income Tax Adjustments	(2,558,327)			
22	Income Taxes Allowable	<u>20,248,061</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	<b>EDIT/DDIT Non-Property</b>													
2	<b>FERC Account No. 190 EDIT/DDIT</b>													
2.01	Accrued Taxes: FICA on Vacation Accrual	4,340		4,340	Non-protected	Non-Property	1/1/2018	10	4	3,472	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	7,693		7,693	Non-protected	Non-Property	1/1/2018	10	4	6,154	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	25,408		25,408	Non-protected	Non-Property	1/1/2018	10	4	20,327	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(952)		(952)	Non-protected	Non-Property	1/1/2018	10	4	(762)	(190)		(190)	410.1
2.05	Company Debt - Issuance Discount	8,218		8,218	Non-protected	Non-Property	1/1/2018	10	4	6,574	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	82,924		82,924	Non-protected	Non-Property	1/1/2018	10	4	66,340	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(11,079)		(11,079)	Non-protected	Non-Property	1/1/2018	10	4	(8,863)	(2,216)		(2,216)	410.1
2.08	FAS 158 Pension OCI Offset	895		895	Non-protected	Non-Property	1/1/2018	10	4	716	179		179	410.1
2.09	Federal Long Term - Protected	4,317,800		4,317,800	Protected	Non-Property	1/1/2018	35	29	4,173,873	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	3,507,896		3,507,896	Non-protected	Non-Property	1/1/2018	10	4	2,806,317	701,579		701,579	410.1
2.11	GR&F Tax Audit	18,374		18,374	Non-protected	Non-Property	1/1/2018	10	4	14,699	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(53,390)		(53,390)	Non-protected	Non-Property	1/1/2018	10	4	(42,712)	(10,678)		(10,678)	410.1
2.13	Other Non-Property Impairment	-		-	Non-protected	Non-Property	1/1/2018	10	4	-	-		-	410.1
2.14	Pension/OPEB : Other Def Cr. or Dr.	1,137,939		1,137,939	Non-protected	Non-Property	1/1/2018	10	4	910,351	227,588		227,588	410.1
2.15	Pensions Expense	1,354,607		1,354,607	Non-protected	Non-Property	1/1/2018	10	4	1,083,686	270,921		270,921	410.1
2.16	PJM Receivable	(690,881)		(690,881)	Non-protected	Non-Property	1/1/2018	10	4	(552,705)	(138,176)		(138,176)	410.1
2.17	Post Retirement Benefits SFAS 106 Accrual	1,553,611		1,553,611	Non-protected	Non-Property	1/1/2018	10	4	1,242,889	310,722		310,722	410.1
2.18	Unamortized Gain on Reacquired Debt	803		803	Non-protected	Non-Property	1/1/2018	10	4	642	161		161	410.1
2.19	Vacation Pay Accrual	46,860		46,860	Non-protected	Non-Property	1/1/2018	10	4	37,488	9,372		9,372	410.1
3	<b>Total FERC Account No. 190 EDIT/DDIT (Sum of 2.1 sublines)</b>	<b>11,311,066</b>	<b>-</b>	<b>11,311,066</b>						<b>9,768,486</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)	47,016		47,016	Non-protected	Non-Property	1/1/2018	10	4	37,613	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(47,218)		(47,218)	Non-protected	Non-Property	1/1/2018	10	4	(37,774)	(9,444)		(9,444)	411.1
5	<b>Total FERC Account No. 282 EDIT/DDIT (Sum of 4.1 sublines)</b>	<b>(202)</b>	<b>-</b>	<b>(202)</b>						<b>(162)</b>	<b>(40)</b>		<b>(40)</b>	
6	<b>FERC Account No. 283 EDIT/DDIT</b>													
6.01	Accrued Taxes: Tax Audit Reserves	3,119		3,119	Non-protected	Non-Property	1/1/2018	10	4	2,495	624		624	410.1
6.02	Deferred Charge-EIB	(7,839)		(7,839)	Non-protected	Non-Property	1/1/2018	10	4	(6,271)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(356)		(356)	Non-protected	Non-Property	1/1/2018	10	4	(285)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(237,205)		(237,205)	Non-protected	Non-Property	1/1/2018	10	4	(189,764)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(545,312)		(545,312)	Non-protected	Non-Property	1/1/2018	10	4	(436,249)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(351,840)		(351,840)	Non-protected	Non-Property	1/1/2018	10	4	(281,472)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(3,099,249)		(3,099,249)	Non-protected	Non-Property	1/1/2018	10	4	(2,479,399)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Reacquired Debt	(102,444)		(102,444)	Non-protected	Non-Property	1/1/2018	10	4	(81,955)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(14,610)		(14,610)	Non-protected	Non-Property	1/1/2018	10	4	(11,688)	(2,922)		(2,922)	411.1
7	<b>Total FERC Account No. 283 EDIT/DDIT (Sum of 6.1 sublines)</b>	<b>(4,355,736)</b>	<b>-</b>	<b>(4,355,736)</b>						<b>(3,484,589)</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>6,955,127</b>	<b>-</b>	<b>6,955,127</b>						<b>6,283,735</b>	<b>671,392</b>		<b>671,392</b>	
9	<b>Non-Property Gross-up (Line 8 × TGUF)</b>												<b>263,524</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	(5,551,307)	515,015	(5,036,293)	Protected	Property		ARAM	ARAM	(4,838,286)	-	198,006	198,006	410.1/411.1
13	<b>Total FERC Account No. 190 EDIT/DDIT</b>	<b>(5,551,307)</b>	<b>515,015</b>							<b>(4,838,286)</b>	<b>-</b>	<b>198,006</b>	<b>198,006</b>	
14	<b>FERC Account No. 282 EDIT/DDIT</b>													
14.01	Property Book-Tax Timing Differences	117,831,003	170,294	118,001,297	Protected	Property		ARAM	ARAM	115,115,145	-	(2,886,152)	(2,886,152)	410.1/411.1
15	<b>Total FERC Account No. 282 EDIT/DDIT</b>	<b>117,831,003</b>	<b>170,294</b>							<b>115,115,145</b>	<b>-</b>	<b>(2,886,152)</b>	<b>(2,886,152)</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>112,279,696</b>	<b>685,308</b>	<b>-</b>						<b>110,276,859</b>	<b>-</b>	<b>(2,688,145)</b>	<b>(2,688,145)</b>	
19	<b>Property Gross-up (Line 18 × TGUF)</b>												<b>(1,051,103)</b>	
20	<b>CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)</b>												<b>(3,739,248)</b>	
21	<b>Total EDIT/DDIT before Gross-up (Line 8 + Line 18)</b>												<b>(2,016,753)</b>	
22	<b>Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)</b>												<b>(2,805,332)</b>	

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

	[1]	[2]	Abandoned Plant				[7]
			[3]	[4]	[5]	[6]	
			Months Remaining In Amortization Period	Beginning Balance	Amortization Expense ( p114.10.c)	Additions (Deductions)	Ending Balance
1	<b>Monthly Balance</b>	Source					
2	December 2022	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 2023	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)
							2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
1		Construction Work in Progress																					
2a	[Placeholder 1]																			-		-	-
2b	[Placeholder 2]																			-		-	-
3		Total CWIP in Rate Base																					

**Notes**

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



Ln.	(A) Text Description	(B) Allocator	(C) Amount	x	(D) Allocator Output	=	(E) To Transmission
1	<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	Firm Point to Point Revenues	DA	1,225,471		1.0000		1,225,471
5.02							
5.XX							
6	Sum of Lines 5.01 through 5.XX		1,225,471				1,225,471
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>1,225,471</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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
									2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
1	FERC Account No. 182.3 (c)																										
1.01	182.3 Item 1																										
1.02	182.3 Item 2																										
1.XX																											
2	Sum of Lines 1.01 through 1.XX																										
3	FERC Form No. 1, p.232																										
4	FERC Account No. 254 (Enter negatives) (c)																										
4.01	254 Item 1																										
4.02	254 Item 2																										
4.XX																											
5	Sum of Lines 4.01 through 4.XX																										
6	FERC Form No. 1, p.278																										
7	Totals (Sum of Lines 2 and 5)																										

Notes:

(a) No costs listed on this attachment shall be recoverable in any way from FERC-jurisdictional ratepayers without explicit authorization from the Federal Energy Regulatory Commission. This page will only be populated at such time that it's approved by FERC.

(b) JCP&L may add or remove as many sublines as necessary to list all of the FERC Account No. 182.3 regulatory assets and FERC Account No. 254 regulatory liabilities recorded on its books (in the case of the ATRR) or projected to be on its books (in the case of the PTRR) without filing a Section 205 filing to do so. Adding or removing sublines does not constitute FERC approval for cost recovery.

(c) JCP&L to include only balances attributed to transmission.

(d) JCP&L to not include any regulatory assets/liabilities related to the Tax Cuts and Jobs act of 2017 or any future income tax changes as these Regulatory assets/liabilities will have their own Attachment 15a or any other FAS 109 related balances adjusted for elsewhere within the template.

Notes:

(U) Column (W) shall equal Column (U) x Column (V) unless the FERC orders JCP&L to exclude the unamortized balance from rate base, at which point Column (W) shall equal zero.

Line	(A) FERC A/C	(B) Title	(C) FERC Form No. 1 Citation	(D) FERC Form No. 1 Balance	(E) TE Allocator	(F) Total Transmission	(G) Exclusions (a)	(H) To Revenue Req.	(I)	(J)
1	560	Operation Supervision and Engineering	Page 321.83.b	383,567	0.93947	360,350	-	360,350		
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,691,385	0.93947	1,589,009	-	1,589,009		
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	1,570,166	0.93947	1,475,127	-	1,475,127		
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	0.93947	-	-	-		
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	-	0.93947	-	-	-		
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	356,783	0.93947	335,188	-	335,188		
7	561.6	Transmission Service Studies	Page 321.90.b	(12,520)	0.93947	(11,762)	-	(11,762)		
8	561.7	Generation Interconnection Studies	Page 321.91.b	(3,637)	0.93947	(3,417)	-	(3,417)		
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	-	0.93947	-	-	-		
10	562	Station Expenses	Page 321.93.b	647,001	0.93947	607,839	-	607,839		
11	563	Overhead Lines Expense	Page 321.94.b	1,487,247	0.93947	1,397,227	-	1,397,227		
12	564	Underground Lines Expense	Page 321.95.b	-	0.93947	-	-	-		
13	565	Transmission of Electricity by Others	Page 321.96.b	1,685	0.93947	1,583	1,583	-		
14	566	Miscellaneous Transmission Expense	Page 321.97.b	3,479,763	0.93947	3,269,140	3,762	3,265,378		
15	567	Rents	Page 321.98.b	15,029,960	0.93947	14,120,225	-	14,120,225		
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,032,503	0.93947	2,848,951	-	2,848,951		
17	569	Maintenance of Structures	Page 321.102.b	-	0.93947	-	-	-		
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	64,902	0.93947	60,974	-	60,974		
19	569.2	Maintenance of Computer Software	Page 321.104.b	151,852	0.93947	142,661	-	142,661		
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	267,726	0.93947	251,521	-	251,521		
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	0.93947	-	-	-		
22	570	Maintenance of Station Equipment	Page 321.107.b	5,093,460	0.93947	4,785,163	-	4,785,163		
23	571	Maintenance of Overhead Lines	Page 321.108.b	20,302,662	0.93947	19,073,781	-	19,073,781		
24	572	Maintenance of Underground Lines	Page 321.109.b	36,863	0.93947	34,632	-	34,632		
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	303,542	0.93947	285,169	-	285,169		
26		Sum of Lines 1 through 25		53,884,910		50,623,359	5,345	50,618,014		

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	35,097,951	-	35,097,951	0.0806	2,829,553	4	2,829,549
28	921	Office Supplies and Expenses	Page 323.182.b	1,641,003	-	1,641,003	0.0806	132,296	(16,453)	148,749
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b	(10,093,898)	-	(10,093,898)	0.0806	(813,757)	-	(813,757)
30	923	Outside Services Employed	Page 323.184.b	95,799,423	-	95,799,423	0.0806	7,723,229	4,930,026	2,793,203
31	924	Property Insurance	Page 323.185.b	(62,232)	-	(62,232)	0.0806	(5,017)	-	(5,017)
32	925	Injuries and Damages	Page 323.186.b	13,786,929	-	13,786,929	0.0806	1,111,485	644,950	466,535
33	926	Employee Pensions and Benefits	Page 323.187.b	23,185,730	-	23,185,730	0.0806	1,869,204	23	1,869,181
34	927	Franchise Requirements	Page 323.188.b	-	-	-	0.0806	-	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	2,564,222	-	2,564,222	1.0000	2,564,222	2,564,222	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	0.0806	-	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	161,306	-	161,306	0.0806	13,004	13,004	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,845,484	-	2,845,484	0.0806	229,399	278,602	(49,203)
39	931	Rents	Page 323.193.b	3,124,914	53,178	3,071,736	0.0806	247,639	-	247,639
40	935	Maintenance of General Plant	Page 323.196.b	6,997,485	-	6,997,485	0.0806	564,128	67,545	496,583
41		Sum of Lines 27 through 40		175,048,317	53,178	174,995,139		16,465,385	8,481,923	7,983,462

Total OpEx (Line 26 + Line 41) \$58,601,476

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.