

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]				\$ 206,932,288
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	2,406,338	DA 1.00000	2,406,338
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	24,589,983	DA 1.00000	24,589,983
4	TOTAL REVENUE CREDITS (sum lines 2-3)		26,996,321		26,996,321
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			-
6	NET REVENUE REQUIREMENT	(Line 1 - Line 4 + Line 5)			\$ 179,935,967
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,169.1
9	Average 12 CPs (MW)			(Note S)	4,151.4
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 29,167.30		
			Peak Rate		Off-Peak Rate
			Total		Total
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	43,343.44		43,343.44
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	3,611.95		3,611.95
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	833.53		833.53
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	166.71		119.08
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	10.42		4.95

For the 12 months ended 12/31/2022

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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)		
RATE BASE:						
GROSS PLANT IN SERVICE						
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	NA			
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	TP	1.00000	1,837,954,139	
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	0.08453	35,609,702	
5	TOTAL GROSS PLANT (sum lines 1-4)	7,636,869,211	GP=	24.533%	1,873,563,840	
ACCUMULATED DEPRECIATION						
7	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	NA			
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	TP	1.00000	459,276,295	
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	0.08453	18,230,083	
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)	2,320,611,600			477,506,378	
NET PLANT IN SERVICE						
13	Production	(line 1- line 7)				
14	Transmission	(line 2- line 8)			1,378,677,844	
15	Distribution	(line 3- line 9)				
16	General & Intangible	(line 4- line 10)			17,379,618	
17	TOTAL NET PLANT (sum lines 13-16)	5,316,257,610			1,396,057,462	
ADJUSTMENTS TO RATE BASE						
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	DA	1.00000	(348,093,643)	
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	DA	1.00000	(613,899)	
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)	(348,707,542)			(348,707,542)	
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)			8,839,142	
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)	7,540,246			8,839,142	
31	RATE BASE (sum lines 17, 24, 25, & 30)	4,975,090,314			1,056,189,062	

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For the 12 months ended 12/31/2022

Line No.	(1)	(2)	Jersey Central Power & Light		(4)	(5)
			Source	Company Total		
1	Operating Expenses					
2	Transmission	Attachment 20, Line 26, Col. (G)	64,659,044	DA	1.00000	64,659,044
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	381,630	DA	1.00000	381,630
4	A&G	Attachment 20, Line 41, Col. (I)	6,631,913	DA	1.00000	6,631,913
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>71,672,587</u>			<u>71,672,587</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE					
8	Transmission	336.7.b (Note N)	34,067,090	TP	1.00000	34,067,090
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	22,215,727	W/S	0.08453	1,877,862
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	1.00000	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>56,282,817</u>			<u>35,944,952</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	1,602,306	DA	1.00000	1,602,306
13	INCOME TAXES	(Note G)				
14	Total Income Taxes	Attachment 15, Line 22	19,670,096	DA	1.00000	19,670,096
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	367,611,951	NA		78,042,346
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>516,839,758</u>			<u>206,932,288</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>516,839,758</u>			<u>206,932,288</u>

Formula Rate - Non-Levelized

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

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
SUPPORTING CALCULATIONS AND NOTES						
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					1,837,954,139
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)					1,837,954,139
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)					66,492,200
7	Less transmission expenses included in OATT Ancillary Services (Note B)					1,824,946
8	Included transmission expenses (line 6 less line 7)					64,667,254
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.97255
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=	0.97255
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$		TP	Allocation	
12	Production	354.20.b	-	0.00	-	
13	Transmission	354.21.b	6,843,454	1.00	6,843,454	
14	Distribution	354.23.b	56,959,157	0.00	-	W&S Allocator
15	Other	354.24, 354.25, 354.26.b	17,157,705	0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)		80,960,316		6,843,454	= 0.08453 = WS
RETURN (R)						
17	Preferred Dividends (118.29c) (positive number)					-
Cost (Note K) Weighted						
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)		2,150,000,000	50%	0.0458	0.0229 =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)		2,148,547,986	50%	10.2%	0.0510
21	Total (sum lines 18-20)		4,298,547,986			0.0739 =ROR
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
22	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note L)		-
23	b. Bundled Sales for Resale included in Divisor on page 1					-
24	Total of (a)-(b)					-

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Jersey Central Power & Light

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

Note

Letter

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

Schedule 1A Rate Calculation

1	\$ 1,824,946	Attachment 20, Lines 2+3+4, Col. C
2	\$ 145,725	Revenue Credits for Sched 1A - Note A
3	\$ 1,679,221	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,386,217	Annual MWh in JCP&L Zone - Note B
5	\$ 0.0750	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	1,056,189,062	
2	Preferred Dividends	enter positive	0	
Common Stock				
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	3,954,015,798	
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	-5,426,728	
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,894,540	
7	Common Stock	Attachment 8, Line 14, Col. 6	2,148,547,986	
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	2,148,547,986	
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	4,298,547,986	
12	Debt %	Total Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 4	50.0169%
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	49.9831%
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)	0.0229
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0510
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0739
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	78,042,346

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	26.98%
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	74,498
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(1,037,996)
29	Income Tax Calculation	(line 22 * line 24)	21,055,108
30	ITC adjustment	Line 25 * Line 26 * GP	(44,773)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	103,627
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(1,443,866)
33	Total Income Taxes	Sum lines 29 to 32	19,670,096

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	97,712,442.61
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	78,042,346.38
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	19,670,096.22
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	97,712,442.61
38	Return and Income taxes with increase in ROE	Line 34	97,712,442.61
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,056,189,061.90
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	-	1,812,902,914	5,299,897,726	145,104,470	262,040,180	7,519,945,289
2	January	2022	-	1,804,014,460	5,317,172,752	146,130,804	264,352,686	7,531,670,703
3	February	2022	-	1,800,413,883	5,334,183,528	146,282,029	265,163,114	7,546,042,554
4	March	2022	-	1,814,243,589	5,335,629,107	147,349,404	270,542,075	7,567,764,175
5	April	2022	-	1,821,537,440	5,351,805,869	147,312,862	272,420,428	7,593,076,599
6	May	2022	-	1,840,935,007	5,368,013,299	147,346,969	271,909,254	7,628,204,529
7	June	2022	-	1,847,060,831	5,373,633,325	147,583,263	270,749,999	7,639,027,419
8	July	2022	-	1,845,356,538	5,387,197,487	147,911,599	266,260,406	7,646,726,029
9	August	2022	-	1,850,151,234	5,401,069,419	148,092,207	267,083,887	7,666,396,747
10	September	2022	-	1,854,352,543	5,414,242,288	161,839,941	266,926,078	7,697,360,850
11	October	2022	-	1,857,363,521	5,428,229,239	161,559,917	270,012,903	7,717,165,580
12	November	2022	-	1,861,751,914	5,443,044,718	162,799,141	270,655,497	7,738,251,270
13	December	2022	-	1,883,319,930	5,455,208,626	177,118,443	272,020,997	7,787,667,996
14	13-month Average	[A] [C]	-	1,837,954,139	5,377,640,568	152,802,388	268,472,116	7,636,869,211
			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	-	1,812,906,324	5,299,943,383	145,104,470	263,635,791	7,521,589,967
16	January	2022	-	1,804,017,870	5,317,218,409	146,130,804	265,948,297	7,533,315,381
17	February	2022	-	1,800,417,293	5,334,229,185	146,282,029	266,758,725	7,547,687,232
18	March	2022	-	1,814,246,999	5,335,674,764	147,349,404	272,137,686	7,569,408,853
19	April	2022	-	1,821,540,850	5,351,851,526	147,312,862	274,016,039	7,594,721,277
20	May	2022	-	1,840,938,417	5,368,058,956	147,346,969	273,504,865	7,629,849,207
21	June	2022	-	1,847,064,241	5,373,678,982	147,583,263	272,345,610	7,640,672,097
22	July	2022	-	1,845,359,948	5,387,243,144	147,911,599	267,856,017	7,648,370,707
23	August	2022	-	1,850,154,644	5,401,115,076	148,092,207	268,679,498	7,668,041,425
24	September	2022	-	1,854,355,953	5,414,287,945	161,839,941	268,521,689	7,699,005,528
25	October	2022	-	1,857,366,931	5,428,274,896	161,559,917	271,608,514	7,718,810,258
26	November	2022	-	1,861,755,324	5,443,090,375	162,799,141	272,251,108	7,739,895,948
27	December	2022	-	1,883,323,340	5,455,254,283	177,118,443	273,616,608	7,789,312,674
28	13-month Average		-	1,837,957,549	5,377,686,225	152,802,388	270,067,727	7,638,513,889

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	-	450,267,937	1,613,191,203	109,718,710	97,651,952	2,270,829,802
2	January	2022	-	452,098,651	1,614,542,160	110,636,707	98,490,573	2,275,768,090
3	February	2022	-	452,215,989	1,618,150,137	111,560,856	99,380,645	2,281,307,627
4	March	2022	-	454,731,198	1,623,431,091	112,489,409	100,274,121	2,290,925,819
5	April	2022	-	456,282,914	1,630,430,723	113,393,867	101,250,572	2,301,358,076
6	May	2022	-	458,407,612	1,638,689,500	114,299,571	102,165,721	2,313,562,403
7	June	2022	-	461,023,641	1,641,658,882	115,239,210	103,092,659	2,321,014,391
8	July	2022	-	460,064,979	1,650,639,092	116,073,571	99,227,731	2,326,005,373
9	August	2022	-	461,285,970	1,659,151,672	116,909,378	100,131,538	2,337,478,559
10	September	2022	-	463,897,018	1,666,215,727	117,826,122	101,044,996	2,348,983,863
11	October	2022	-	466,050,594	1,671,237,666	118,819,692	101,975,974	2,358,083,926
12	November	2022	-	467,430,701	1,678,542,122	119,810,338	101,200,585	2,366,983,745
13	December	2022	-	466,834,635	1,687,796,413	119,292,477	101,725,606	2,375,649,131
14	13-month Average	[A] [C]	-	459,276,295	1,645,667,414	115,082,301	100,585,590	2,320,611,600
			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		450,269,583	1,613,220,887	109,718,710	98,446,087	2,271,655,268
16	January	2022		452,100,301	1,614,571,918	110,636,707	99,291,477	2,276,600,402
17	February	2022		452,217,642	1,618,179,969	111,560,856	100,188,318	2,282,146,786
18	March	2022		454,732,856	1,623,460,997	112,489,409	101,088,562	2,291,771,824
19	April	2022		456,284,576	1,630,460,702	113,393,867	102,071,783	2,302,210,928
20	May	2022		458,409,278	1,638,719,553	114,299,571	102,993,700	2,314,422,102
21	June	2022		461,025,310	1,641,689,009	115,239,210	103,927,407	2,321,880,936
22	July	2022		460,066,652	1,650,669,293	116,073,571	100,069,248	2,326,878,764
23	August	2022		461,287,648	1,659,181,947	116,909,378	100,979,824	2,338,358,797
24	September	2022		463,898,700	1,666,246,075	117,826,122	101,900,051	2,349,870,947
25	October	2022		466,052,280	1,671,268,088	118,819,692	102,837,797	2,358,977,857
26	November	2022		467,432,390	1,678,572,618	119,810,338	102,069,177	2,367,884,523
27	December	2022		466,836,328	1,687,826,982	119,292,477	102,600,967	2,376,556,755
28	13-month Average		-	459,277,965	1,645,697,541	115,082,301	101,420,338	2,321,478,145

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		814,442
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

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
				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
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	53,959,021	(787,747)	53,171,274	(787,747)	52,383,526	(787,747)	51,595,779	(2,084,052)	49,511,727
		53,619,210	3,953,563	57,572,774	3,184,380	60,757,154	3,275,277	64,032,431	12,077,854	76,110,286
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
4	ATRR	53,959,021	(595,666)	(399,269)	(200,714)	(5,710)				
		53,619,210	2,989,544	1,614,001	834,523	33,090				
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR	424,050,783	5,570,863	429,621,646	5,570,863	435,192,509	5,570,863	440,763,372	5,570,863	446,334,235
		413,369,496	2,418,351	415,787,847	2,418,351	418,206,198	299,916	418,506,115	11,631,099	430,137,214
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
8	ATRR	424,050,783	4,212,488	2,823,588	1,419,425	15,263				
		413,369,496	1,828,671	1,225,740	76,417	31,866				
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR	11,957,083	(6,229)	11,950,854	(6,229)	11,944,626	(6,229)	11,938,397	(6,229)	11,932,169
		11,300,216	279,686	11,579,902	(226,028)	11,353,875	3,889	11,357,763	(183,736)	11,174,027
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
12	ATRR	11,957,083	(4,710)	(3,157)	(1,587)	(17)				
		11,300,216	211,489	(114,562)	991	(503)				

		2022 PTRR						
		A	B	C Page 1, row 3,7,11 Column A+B+D+F+H	D	E	F	G Line 1= A-E-F Lines 2-3= -A+E+F
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
1	PTRR Total Account 190	54,879,555	(4,447,294)	52,757,662	2,121,893	5,367,828	(3,245,935)	52,757,662
2	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)
3	PTRR Total Account 283	(30,886,354)	(24,914)	11,947,612	(42,833,966)	(42,818,523)	(15,443)	(11,947,612)
4	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)

		2022 ATRR									
		H	I	J Page 1, row 4,8,12 column A+B+D+F+H	K	L	M	N	O	P Line 5= H-M-O Lines 6-7= -H+M+O	
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate	
5	ATRR Total Account 190	71,461,616	22,491,075	59,090,368	12,371,248	(10,249,355)	(4,719,887)	10,087,715	(3,245,935)	79,427,438	
6	ATRR Total Account 282	316,953,420	16,767,719	416,532,190	(99,578,769)	3,658,954	(113,183,794)	3,451,291	13,812,688	(416,324,526)	
7	ATRR Total Account 283	(32,539,786)	(126,189)	11,397,630	(43,937,416)	1,103,450	(43,720,897)	902,374	(15,443)	(11,196,555)	
8	ATRR Total ADIT Subject to Normalization	(212,952,019)	5,849,545	(368,839,452)	155,887,433	(5,486,950)	(161,624,578)	14,441,381	10,551,310	(348,093,643)	

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	<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	8,002,912	JCP&L Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$526,625	
8	PBOP expense in Account 926 for current year, total company	(10,744,958)	JCP&L Account 926: Company Records
9	W&S Labor Allocator	8.453%	
10	Allocated Transmission PBOP (line 8 * line 9)	(908,255)	
11	PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	381,630	

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

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

Ln.	Description	Allocator	Amount	×	Allocator Output	=	To Transmission
1	Taxes Other Than Income						
1.01	FICA	263.i WS	4,457,424		0.0845		376,779
1.02	Federal Unemployment	263.i WS	64,397		0.0845		5,443
1.03	NJ Unemployment	263.i WS	313,541		0.0845		26,503
1.04	Heavy Highway Vehicle Use	263.i GP	490		0.2453		120
1.05	Local Real Estate	263.i GP	6,768,985		0.2453		1,660,645
1.06	NJ State S&U	263.i GP	(1,904,299)		0.2453		(467,184)
2	Sum of Lines 1.01 through 1.06		9,700,538				1,602,306
3	FF1, Page 115.14g		9,700,538				

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	3,907,718,452	-	(45,050)	(5,610,637)	1,810,936,125	2,102,438,014	2,150,000,000
2	January	2022	3,923,468,081		(45,050)	(5,568,244)	1,810,936,125	2,118,145,250	2,150,000,000
3	February	2022	3,933,321,485		(45,050)	(5,549,684)	1,810,936,125	2,127,980,094	2,150,000,000
4	March	2022	3,916,311,099		(45,050)	(5,519,208)	1,810,936,125	2,110,939,232	2,150,000,000
5	April	2022	3,919,312,594		(45,050)	(5,488,732)	1,810,936,125	2,113,910,251	2,150,000,000
6	May	2022	3,929,879,003		(45,050)	(5,458,255)	1,810,936,125	2,124,446,183	2,150,000,000
7	June	2022	3,937,957,128		(45,050)	(5,427,779)	1,810,936,125	2,132,493,832	2,150,000,000
8	July	2022	3,982,784,546		(45,050)	(5,397,303)	1,810,936,125	2,177,290,774	2,150,000,000
9	August	2022	4,034,753,764		(45,050)	(5,366,826)	1,810,936,125	2,229,229,515	2,150,000,000
10	September	2022	3,976,551,987		(45,050)	(5,336,350)	1,810,936,125	2,170,997,262	2,150,000,000
11	October	2022	3,985,425,039		(45,050)	(5,305,874)	1,810,936,125	2,179,839,838	2,150,000,000
12	November	2022	3,989,360,592		(45,050)	(5,275,397)	1,810,936,125	2,183,744,914	2,150,000,000
13	December	2022	3,965,361,610		-	(5,243,179)	1,810,936,125	2,159,668,664	2,150,000,000
14	13-month Average		3,954,015,798		(41,585)	(5,426,728)	1,810,936,125	2,148,547,986	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 12/31/2022										
	(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	\$ 198,385,034	12	\$ 198,385,034.33	9.27%	6.54%	0.61%
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,069,971	12	\$ 298,069,971.39	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	23.32%	4.87%	1.13%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 246,146,860	12	\$ 246,146,860.95	11.94%	4.44%	0.52%
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 494,974,969	12	\$ 494,974,969.11	23.12%	2.88%	0.67%
			\$ 2,150,000,000		\$ 2,141,032,875		\$ 2,141,032,875	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 12/31/2022													
Long Term Debt Affiliate	(aa) Issue Date	(bb) Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Reacquired Debt	(gg) Net Proceeds (col. cc + col. dd - col. ee - col. ff)	(hh) Net Proceeds Ratio ((col. gg / col. cc)*100)	(ii) Coupon Rate Percentage (%)	(jj) Annual Interest (col. cc * col. ii)	(kk) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)		
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ (1,216,000)	\$ 2,346,873		\$ 196,437,127	98.2186	6.40%	\$ 12,800,000	6.54%		
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ (3,693,000)	\$ 327,221		\$ 295,979,779	98.6599	6.15%	\$ 18,450,000	6.25%		
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 5,884,000	\$ 3,020,247		\$ 402,863,753	100.7159	4.30%	\$ 17,200,000	4.18%		
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ (2,595,000)	\$ 4,207,350		\$ 493,197,650	98.6395	4.70%	\$ 23,500,000	4.87%		
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ (800,000)	\$ 2,113,488		\$ 247,086,512	98.8346	4.30%	\$ 10,750,000	4.44%		
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ (1,370,000)	\$ 4,509,046		\$ 494,120,954	98.8242	2.75%	\$ 13,750,000	2.88%		
TOTALS			\$ 2,150,000,000	\$ (3,790,000)	\$ 16,524,225		\$ 2,129,685,775			\$ 96,450,000			

* YTM 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) Line No.	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 1,837,954,139
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,378,677,844
O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5 (line 3 divided by line 1, col. 3)	\$ 71,672,587 3.899585%
GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	\$ 1,877,862
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.102171%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 1,602,306
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.087179%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	4.988935%
INCOME TAXES			
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 19,670,096
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.426736%
RETURN			
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 78,042,346
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.660660%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	7.087402%

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

(5) Line No.	(6) Reference	(7) Transmission	(8) Allocator
INCOME TAXES			
10b	Total Income Taxes	Attachment 2, line 33	\$ 19,670,096
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.426736%
RETURN			
12b	Return on Rate Base	Attachment 2, line 22	\$ 78,042,346
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	5.660660%
14b	Annual Allocation Factor for Return	Sum of line 11b and 13b	7.087402%
15	Additional Annual Allocation Factor for Return	Line 14 b, col. 9 less line 14, col. 4	0.000000%

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	4.088935%	\$514,723	\$ 9,086,346	7.087402%	\$643,986	\$ 269,226	\$1,427,930	\$ -	\$1,427,930		\$1,427,930	
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	4.088935%	\$244,661	\$ 4,644,370	7.087402%	\$328,162	\$ 128,047	\$701,874	\$ -	\$701,874		\$701,874	
2c	Add a 2nd Rantan River 230/115 kV transformer	b0726	\$ 7,336,240	4.088935%	\$299,974	\$ 6,153,911	7.087402%	\$436,152	\$ 167,266	\$903,393	\$ -	\$903,393		\$903,393	
2d	Build a new 230 kV circuit from Larambee to Oceanview	b2015	\$ 173,448,853	4.088935%	\$7,092,215	\$ 155,975,978	7.087402%	\$11,047,557	\$3,417,015	\$21,556,781	\$ -	\$21,556,781		\$21,556,781	
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	\$24,589,983		

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-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 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	\$ 173,448,893	\$ 173,448,544	\$ 173,448,732	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,449,007	\$ 173,449,007	\$ 173,449,007

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
\$ 1,182,329	\$ 1,098,696	\$ 1,112,635	\$ 1,126,574	\$ 1,140,512	\$ 1,154,451	\$ 1,168,390	\$ 1,182,329	\$ 1,196,268	\$ 1,210,207	\$ 1,224,146	\$ 1,238,084	\$ 1,252,023	\$ 1,265,962	\$6,153,911
\$ 17,572,915	\$ 15,864,410	\$ 16,149,160	\$ 16,433,911	\$ 16,718,662	\$ 17,003,413	\$ 17,288,164	\$ 17,572,915	\$ 17,857,666	\$ 18,142,417	\$ 18,427,168	\$ 18,711,919	\$ 18,996,670	\$ 19,281,421	\$155,875,978

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		21,351,855								
2a	b0174			1,186,742	0.06	1,221,038	1,427,935	(206,897)	(27,726.05)	(234,623)	
2b	b0268			585,209	0.03	602,121	701,874	(99,752)	(13,367.70)	(113,120)	
2c	b0726			768,679	0.04	790,893	903,393	(112,499)	(15,075.94)	(127,575)	
2d	b2015			18,211,505	0.88	18,737,802	21,556,781	(2,818,979)	(377,768.80)	(3,196,748)	
3	Subtotal			20,752,136			24,589,982.64	(3,238,128)		(3,672,066)	
4	Total Interest (Sourced from Attachment 13a, line 49)									(433,938.49)	

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-22	0.0325	0.0028	0.0833	0.0002	-
2	Feb-22	0.0325	0.0025	0.1667	0.0004	-
3	Mar-22	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-22	0.0325	0.0027	0.3347	0.0009	-
5	May-22	0.0325	0.0028	0.4180	0.0012	-
6	Jun-22	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-22	0.0360	0.0031	0.5881	0.0018	-
8	Aug-22	0.0360	0.0031	0.6714	0.0021	-
9	Sep-22	0.0360	0.0030	0.7547	0.0022	0.0061
10	Oct-22	0.0491	0.0042	0.8441	0.0035	-
11	Nov-22	0.0491	0.0040	0.9275	0.0037	-
12	Dec-22	0.0491	0.0042	1.0108	0.0042	0.0115
13	Year 1 True-Up Adjustment + Interest EB			1.0223		
14	Jan-23	0.0631	0.0054	1.0223	0.0055	-
15	Feb-23	0.0631	0.0048	1.0223	0.0049	-
16	Mar-23	0.0631	0.0054	1.0223	0.0055	0.0159
17	Apr-23	0.0750	0.0062	1.0382	0.0064	-
18	May-23	0.0750	0.0064	1.0382	0.0066	-
19	Jun-23	0.0750	0.0062	1.0382	0.0064	0.0194
20	Jul-23	0.0750	0.0064	1.0576	0.0067	-
21	Aug-23	0.0750	0.0064	1.0576	0.0067	-
22	Sep-23	0.0750	0.0062	1.0576	0.0065	0.0200
23	Oct-23	0.0750	0.0064	1.0776	0.0069	-
24	Nov-23	0.0750	0.0062	1.0776	0.0066	-
25	Dec-23	0.0750	0.0064	1.0776	0.0069	0.0204
26	Year 2 True-Up Adjustment + Interest EB			1.0980		
27	Principle Amortization			0.0915		
28	Interest Amortization +			0.0030	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0945		
30	Jan-24	0.0750	0.0064	1.0035	0.0064	-
31	Feb-24	0.0750	0.0060	0.9090	0.0054	-
32	Mar-24	0.0750	0.0064	0.8145	0.0052	0.0170
33	Apr-24	0.0750	0.0062	0.7370	0.0045	-
34	May-24	0.0750	0.0064	0.6425	0.0041	-
35	Jun-24	0.0750	0.0062	0.5480	0.0034	0.0120
36	Jul-24	0.0750	0.0064	0.4655	0.0030	-
37	Aug-24	0.0750	0.0064	0.3710	0.0024	-
38	Sep-24	0.0750	0.0062	0.2765	0.0017	0.0070
39	Oct-24	0.0750	0.0064	0.1890	0.0012	-
40	Nov-24	0.0750	0.0062	0.0945	0.0006	-
41	Dec-24	0.0750	0.0064	(0.0000)	(0.0000)	0.0018
42	Year 3 True-Up Adjustment + Interest EB			0.0018		
43	Total Amount Refunded/Surcharged			1.1340		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1340		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			175,634,210		
47	2022 Rate Year ATRR (c): -			179,935,967		
48	Base Refund or (Surcharge):			(4,301,757)		
49	Interest (Line 45 x Line 48): +			(576,474)		
50	Total Refund or (Surcharge):			(4,878,231)		

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-22	0.0325	0.0028	0.0833	0.0002	-
2	Feb-22	0.0325	0.0025	0.1667	0.0004	-
3	Mar-22	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-22	0.0325	0.0027	0.3347	0.0009	-
5	May-22	0.0325	0.0028	0.4180	0.0012	-
6	Jun-22	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-22	0.0360	0.0031	0.5881	0.0018	-
8	Aug-22	0.0360	0.0031	0.6714	0.0021	-
9	Sep-22	0.0360	0.0030	0.7547	0.0022	0.0061
10	Oct-22	0.0491	0.0042	0.8441	0.0035	-
11	Nov-22	0.0491	0.0040	0.9275	0.0037	-
12	Dec-22	0.0491	0.0042	1.0108	0.0042	0.0115
13	Year 1 True-Up Adjustment + Interest EB			1.0223		
14	Jan-23	0.0631	0.0054	1.0223	0.0055	-
15	Feb-23	0.0631	0.0048	1.0223	0.0049	-
16	Mar-23	0.0631	0.0054	1.0223	0.0055	0.0159
17	Apr-23	0.0750	0.0062	1.0382	0.0064	-
18	May-23	0.0750	0.0064	1.0382	0.0066	-
19	Jun-23	0.0750	0.0062	1.0382	0.0064	0.0194
20	Jul-23	0.0750	0.0064	1.0576	0.0067	-
21	Aug-23	0.0750	0.0064	1.0576	0.0067	-
22	Sep-23	0.0750	0.0062	1.0576	0.0065	0.0200
23	Oct-23	0.0750	0.0064	1.0776	0.0069	-
24	Nov-23	0.0750	0.0062	1.0776	0.0066	-
25	Dec-23	0.0750	0.0064	1.0776	0.0069	0.0204
26	Year 2 True-Up Adjustment + Interest EB			1.0980		
27	Principle Amortization			0.0915		
28	Interest Amortization +			0.0030	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0945		
30	Jan-24	0.0750	0.0064	1.0035	0.0064	-
31	Feb-24	0.0750	0.0060	0.9090	0.0054	-
32	Mar-24	0.0750	0.0064	0.8145	0.0052	0.0170
33	Apr-24	0.0750	0.0062	0.7370	0.0045	-
34	May-24	0.0750	0.0064	0.6425	0.0041	-
35	Jun-24	0.0750	0.0062	0.5480	0.0034	0.0120
36	Jul-24	0.0750	0.0064	0.4655	0.0030	-
37	Aug-24	0.0750	0.0064	0.3710	0.0024	-
38	Sep-24	0.0750	0.0062	0.2765	0.0017	0.0070
39	Oct-24	0.0750	0.0064	0.1890	0.0012	-
40	Nov-24	0.0750	0.0062	0.0945	0.0006	-
41	Dec-24	0.0750	0.0064	(0.0000)	(0.0000)	0.0018
42	Year 3 True-Up Adjustment + Interest EB			0.0018		
43	Total Amount Refunded/Surcharged			1.1340		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.1340		
46	Attachment 13b - PJM Billings, Line 26, Col. E:			21,351,855		
47	2022 Rate Year ATRR (c): -			24,589,983		
48	Base Refund or (Surcharge):			(3,238,128)		
49	Interest (Line 45 × Line 48): +			(433,938)		
50	Total Refund or (Surcharge):			<u>(3,672,066)</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	14,151,121			14,151,121
2	February	12,781,656			12,781,656
3	March	14,151,120			14,151,120
4	April	13,694,632			13,694,632
5	May	14,151,120			14,151,120
6	June	13,694,632			13,694,632
7	July	14,151,119			14,151,119
8	August	14,151,119			14,151,119
9	September	13,694,632			13,694,632
10	October	14,151,119			14,151,119
11	November	13,694,631			13,694,631
12	December	14,151,119			14,151,119
13	Total	166,618,021	(690,717)	(8,325,472)	175,634,210

		PJM Bill			
	Month	TEC Charge Code	True-up (a)	Other (b)	Total
14	January	1,729,345			1,729,345
15	February	1,729,345			1,729,345
16	March	1,729,345			1,729,345
17	April	1,729,345			1,729,345
18	May	1,729,345			1,729,345
19	June	1,729,345			1,729,345
20	July	1,729,345			1,729,345
21	August	1,729,345			1,729,345
22	September	1,729,345			1,729,345
23	October	1,729,345			1,729,345
24	November	1,729,345			1,729,345
25	December	1,729,345			1,729,345
26	Total	20,752,135	439,743	(1,039,463)	21,351,855

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)	
					2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022				2022
			Allocator (b) (d) (f)	Exp. Acct. (e)	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average	Allocator Output (b)	To Transmission	
1	FERC Account No. 165																				
1.01	Prepaid Income Taxes		EXCL		24,388,155	25,230,581	24,463,576	23,771,249	1,331,200	75,255,691	73,072,143	69,720,654	55,840,490	41,427,781	33,297,587	24,018,047	23,393,723	41,097,539	-	-	-
1.02	Other Short-term items 12-months or less		EXCL		1,485,464	1,732,842	1,867,694	1,652,355	1,517,293	1,593,218	932,893	4,475,838	3,909,579	3,420,729	3,975,929	3,464,109	2,968,641	2,692,403	-	-	-
2	Sum of Lines 1.01 through 1.02				25,873,619	27,053,423	26,331,270	25,423,604	2,848,494	76,848,908	74,005,036	74,196,492	59,750,069	44,848,510	37,273,516	27,512,156	26,362,364	43,789,942	-	-	-
3	FERC Form No. 1 p.111.57.d & c				25,873,619												26,362,364				
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.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.	(B)	(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)
			2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	JCP&L Average (a)	Allocator	Allocator Output	
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	14,219,821	15,829,389	1,790,304	1,912,577	2,807,729	3,702,881	5,293,581	6,175,844	7,058,107	7,636,473	8,484,970	9,333,467	10,168,992	7,262,626	WS	0.0845		613,899
10.02																				
11	Sum of Lines 10.01 through 10.02		14,219,821	15,829,389	1,790,304	1,912,577	2,807,729	3,702,881	5,293,581	6,175,844	7,058,107	7,636,473	8,484,970	9,333,467	10,168,992	7,262,626				613,899
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)															7,262,626				613,899

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 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}
9	Composite Tax Factor (CTF)		=	26.98%		= (T / (1 - T)) * (1 - (WCLTD / ROR))
10						where WCLTD = Attachment H4-A, page 4, line 12, and
11						R = (page 4, line 15)
12	Tax Gross-up Factor (TGUF)		=	39.10%		= (T / (1 - T))
13	Return on Rate Base	78,042,346				Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor		×	26.98%		
15	Preliminary Income Taxes Allowable	21,055,108				
16	AFUDC Equity (b)	74,498				
17	Amortization of ITC Tax Credit (a)	(32,187)	=	(131,199)		× GP
18	Amortization of (Excess)/Deficient Deferred Income Tax	(1,037,996)	=			Attachment 15a, Line 21, Col. (M)
19	Income Tax Adjustments	(995,685)				
20	Gross-up on Income Tax Adjustments	(389,327)	+			= Line 19 × TGUF
21	Grossed-Up Income Tax Adjustments	(1,385,012)				
22	Income Taxes Allowable	19,670,096	=			Line 15 + Line 21

Notes

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

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
Line	Description	(Excess/Deficient ADIT Transmission - Beg Balance of Year (e))	CATEGORY 1 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)	410.1
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)	410.1
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)	410.1
2.13	Other Non-Property Impairment	-		-	Non-protected	Non-Property	1/1/2018	10	5	-	-		-	410.1
2.14	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
2.15	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
2.16	PJM Receivable	(829,057)		(829,057)	Non-protected	Non-Property	1/1/2018	10	5	(690,881)	(138,176)		(138,176)	410.1
2.17	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
2.18	Unamortized Gain on Reacquired Debt	964		964	Non-protected	Non-Property	1/1/2018	10	5	803	161		161	410.1
2.19	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	Non-protected	Non-Property	1/1/2018	10	5	11,311,066	1,542,580		1,542,580	410.1
4	FERC Account No. 282 EDIT/DDIT													
4.01	Sale of Property - Book Gain or (Loss)	56,419		56,419	Non-protected	Non-Property	1/1/2018	10	5	47,016	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(56,661)		(56,661)	Non-protected	Non-Property	1/1/2018	10	5	(47,218)	(9,444)		(9,444)	411.1
5	Total FERC Account No. 282 EDIT/DDIT (Sum of 4.1 sublines)	(242)	-	(242)	Non-protected	Non-Property	1/1/2018	10	5	(202)	(40)		(40)	411.1
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
7	Total FERC Account No. 283 EDIT/DDIT (Sum of 6.1 sublines)	(5,226,883)	-	(5,226,883)	Non-protected	Non-Property	1/1/2018	10	5	(4,355,736)	(871,147)		(871,147)	411.1
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	(2,485,347)	(3,326,037)	(5,811,383)	Protected	Property		ARAM		(5,551,307)	-	260,076	260,076	410.1/411.1
13	Total FERC Account No. 190 EDIT/DDIT	(2,485,347)	(3,326,037)	(5,811,383)	Protected	Property		ARAM		(5,551,307)	-	260,076	260,076	410.1/411.1
14	FERC Account No. 282 EDIT/DDIT													
14.01	Property Book-Tax Timing Differences	116,466,165	3,334,303	119,800,468	Protected	Property		ARAM		117,831,003	-	(1,969,464)	(1,969,464)	410.1/411.1
15	Total FERC Account No. 282 EDIT/DDIT	116,466,165	3,334,303	119,800,468	Protected	Property		ARAM		117,831,003	-	(1,969,464)	(1,969,464)	410.1/411.1
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	-	-	-				35		-	-	-	-	410.1/411.1
18	Subtotal DDIT/EDIT Property before Gross-Up (Sum of Lines 13, 15, and 17)	113,980,818	8,266	113,989,084						112,279,696	-	-	(1,709,388)	
19	Property Gross-up (Line 18 x TGUF)												(668,395)	
20	CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)												(2,377,782)	
21	Total EDIT/DDIT before Gross-up (Line 8 + Line 18)												(1,037,996)	
22	Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)												(1,443,866)	

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	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	x	(D) 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	Point to Point Revenues	DA	2,406,338		1.0000		2,406,338
5.02							
5.XX							
6	Sum of Lines 5.01 through 5.XX		2,406,338				2,406,338
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>2,406,338</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	Average (a)
1	FERC Account No. 182.3 (c)																									
1.01	182.3 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02	182.3 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Sum of Lines 1.01 through 1.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	FERC Form No. 1, p.232																									
3																										
4	FERC Account No. 254 (Enter negatives) (c)																									
4.01	254 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.02	254 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX	Sum of Lines 4.01 through 4.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	FERC Form No. 1, p.278																									
6																										
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	396,864	0.97255	385,972		385,972		
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,600,056	0.97255	1,556,141		1,556,141		
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	224,890	0.97255	218,718		218,718		
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.97255	-		-		
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	(1,339)	0.97255	(1,302)	(1,302)	-		
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	424,616	0.97255	412,962		412,962		
7	561.6	Transmission Service Studies	Page 321.90.b	(19,758)	0.97255	(19,216)		(19,216)		
8	561.7	Generation Interconnection Studies	Page 321.91.b	10,920	0.97255	10,620		10,620		
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	-	0.97255	-		-		
10	562	Station Expenses	Page 321.93.b	625,887	0.97255	608,709		608,709		
11	563	Overhead Lines Expense	Page 321.94.b	1,682,486	0.97255	1,636,308		1,636,308		
12	564	Underground Lines Expense	Page 321.95.b		0.97255	-		-		
13	565	Transmission of Electricity by Others	Page 321.96.b	4,635	0.97255	4,508	4,508	-		
14	566	Miscellaneous Transmission Expense	Page 321.97.b	21,099,049	0.97255	20,519,964	5,004	20,514,960		
15	567	Rents	Page 321.98.b	14,459,780	0.97255	14,062,917		14,062,917		
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,275,904	0.97255	3,185,993		3,185,993		
17	569	Maintenance of Structures	Page 321.102.b		0.97255	-		-		
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	44,051	0.97255	42,842		42,842		
19	569.2	Maintenance of Computer Software	Page 321.104.b	109,351	0.97255	106,350		106,350		
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	181,283	0.97255	176,308		176,308		
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.97255	-		-		
22	570	Maintenance of Station Equipment	Page 321.107.b	5,122,354	0.97255	4,981,766		4,981,766		
23	571	Maintenance of Overhead Lines	Page 321.108.b	16,810,069	0.97255	16,348,700		16,348,700		
24	572	Maintenance of Underground Lines	Page 321.109.b	57,545	0.97255	55,966		55,966		
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	383,557	0.97255	373,030		373,030		
26		Sum of Lines 1 through 25		66,492,200		64,667,254	8,210	64,659,044		

Line	(A) FERC A/C	(B) Title	(C) FERC Form No. 1 Citation	(D) FERC Form No. 1 Balance	(E) Production Exclusion (b)	(F) Total Excluding Production	(G) TE Allocator	(H) Total Transmission	(I) Exclusions (a)	(J) To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	34,660,053		34,660,053	0.0845	2,929,762		2,929,762
28	921	Office Supplies and Expenses	Page 323.182.b	1,353,653	451	1,353,202	0.0845	114,384	8,865	105,519
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b	(12,709,470)		(12,709,470)	0.0845	(1,074,312)		(1,074,312)
30	923	Outside Services Employed	Page 323.184.b	83,764,425	(22)	83,764,447	0.0845	7,080,483	2,901,817	4,178,666
31	924	Property Insurance	Page 323.185.b	340,049		340,049	0.0845	28,744		28,744
32	925	Injuries and Damages	Page 323.186.b	13,685,650		13,685,650	0.0845	1,156,827		1,156,827
33	926	Employee Pensions and Benefits	Page 323.187.b	(17,101,561)	(1,776)	(17,099,785)	0.0845	(1,445,419)		(1,445,419)
34	927	Franchise Requirements	Page 323.188.b			-	0.0845	-		-
35	928	Regulatory Commission Expense	Page 323.189.b	4,649,800		4,649,800	1.0000	4,649,800	4,649,800	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b			-	0.0845	-		-
37	930.1	General Advertising Expenses	Page 323.191.b	423,468		423,468	0.0845	35,795	35,795	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,862,358	1,988	2,860,370	0.0845	241,783	57,137	184,646
39	931	Rents	Page 323.193.b	2,628,860	9,900	2,618,960	0.0845	221,377		221,377
40	935	Maintenance of General Plant	Page 323.196.b	4,094,513		4,094,513	0.0845	346,103		346,103
41		Sum of Lines 27 through 40		118,651,798	10,541	118,641,257		14,285,327	7,653,414	6,631,913

Total OpEx (Line 26 + Line 41) \$71,290,957

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.