

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 272,717,560
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	3,917,179	DA 1.00000	3,917,179
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	23,230,771	DA 1.00000	23,230,771
4	TOTAL REVENUE CREDITS (sum lines 2-3)		27,147,950		27,147,950
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			803,423
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 246,373,033
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,183.6
9	Average 12 CPs (MW)			(Note S)	3,996.0
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 39,842.98		
			Peak Rate		Off-Peak Rate
			Total		Total
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	61,654.91		61,654.91
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	5,137.91		5,137.91
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	1,185.67		1,185.67
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	237.13		169.38
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	14.82		7.04

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5)
		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)	2,372,691,038	TP	1.00000 2,372,691,038
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	6,124,193,132	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	611,787,827	W/S	0.08062 49,321,563
5	TOTAL GROSS PLANT (sum lines 1-4)		<u>9,108,671,997</u>	GP=	26.590% <u>2,422,012,601</u>
<b>ACCUMULATED DEPRECIATION</b>					
6	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	-	NA	
7	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	500,352,089	TP	1.00000 500,352,089
8	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,869,873,196	NA	
9	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	263,771,720	W/S	0.08062 21,264,943
10	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		<u>2,633,997,005</u>		<u>521,617,033</u>
<b>NET PLANT IN SERVICE</b>					
11	Production	(line 1 - line 7)	-		
12	Transmission	(line 2 - line 8)	1,872,338,949		1,872,338,949
13	Distribution	(line 3 - line 9)	4,254,319,936		
14	General & Intangible	(line 4 - line 10)	348,016,107		28,056,620
15	TOTAL NET PLANT (sum lines 13-16)		<u>6,474,674,992</u>		<u>1,900,395,568</u>
<b>ADJUSTMENTS TO RATE BASE</b>					
16	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(412,575,940)	DA	1.00000 (412,575,940)
17	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(898,006)	DA	1.00000 (898,006)
18	FERC Approved Regulatory Assets and Liabilities	Attachment 19, Line 7, Col. (W) (Notes O & R)	-	DA	1.00000 -
19	CWIP	Attachment 17, Line 3, Col. (W) (Notes O & P)	-	DA	1.00000 -
20	Unamortized Abandoned Plant	Attachment 16, Line 15, Col. 7 (Notes O & R)	-	DA	1.00000 -
21	TOTAL ADJUSTMENTS (sum lines 19-23)		<u>(413,473,946)</u>		<u>(413,473,946)</u>
22	LAND HELD FOR FUTURE USE	(Attachment 14a, Line 5, Col. S) (Note E)	-	DA	1.00000 -
<b>WORKING CAPITAL (Note F)</b>					
23	CWC	1/8*(Page 3, Line 6 minus Page 3, Line 5)	8,594,912		8,594,912
24	Materials & Supplies	Attachment 14a, Line 4, Col. (S) (Notes O & E)	-	DA	1.00000 -
25	Prepayments (Account 165)	Attachment 14a, Line 2, Col. (S) (Note O)	-	DA	1.00000 -
26	TOTAL WORKING CAPITAL (sum lines 27 - 29)		<u>8,594,912</u>		<u>8,594,912</u>
27	RATE BASE (sum lines 17, 24, 25, & 30)		<u>6,069,795,958</u>		<u>1,495,516,534</u>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	Operating Expenses				
2	Transmission	Attachment 20, Line 26, Col. (G)	67,424,030	DA	67,424,030
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	496,154	DA	496,154
4	A&G	Attachment 20, Line 41, Col. (I)	1,924,656	DA	1,924,656
5	FERC Approved Reg. Asset/Liab. Amortizations	Attachment 19, Line 7, Col. (Y) (Note R)	-	DA	-
6	TOTAL OPERATING EXPENSES (sum lines 2 through 5)		<u>69,844,841</u>		<u>69,844,841</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	49,718,318	TP	49,718,318
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	42,278,665	W/S	3,408,453
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>91,996,983</u>		<u>53,126,771</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,259,659	DA	2,259,659
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	30,607,712	DA	30,607,712
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	474,370,624	NA	116,878,577
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>669,079,820</u>		<u>272,717,560</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><u>669,079,820</u></u>		<u><u>272,717,560</u></u>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

Jersey Central Power & Light

**SUPPORTING CALCULATIONS AND NOTES**

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, line 2, column 3)					2,372,691,038
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)					2,372,691,038
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)					70,919,302
7	Less transmission expenses included in OATT Ancillary Services (Note B)					3,275,287
8	Included transmission expenses (line 6 less line 7)					67,644,016
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.95382
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=	0.95382
<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
15	Other	354.24, 354.25, 354.26.b	15,598,731	0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)		82,602,160		6,659,282 =	0.0806 = WS
<b>RETURN (R)</b>						
17	Preferred Dividends (118.29c) (positive number)					\$ -
<b>Cost (Note K)</b>						
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)		2,611,538,462	46%	0.0500	0.0229 =WCLTD
19	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note O)		-	0%	0.0000	
20	Common Stock Attachment 8, Line 14, Col. 6) (Note O)		3,083,014,022	54%	0.1020	0.0552
21	Total (sum lines 18-20)		5,694,552,483			0.0782 =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)					-

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

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	\$ 3,275,287	Attachment 20, Lines 2+3+4, Col. C
2	\$ 171,030	Revenue Credits for Sched 1A - Note A
3	\$ 3,104,256	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,301,893	Annual MWh in JCP&L Zone - Note B
5	\$ 0.2215	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	1,495,516,534
2	Preferred Dividends	enter positive Attachment H-4A, page 4, Line 17, Col. 6	0
Common Stock			
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	4,889,597,084
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	-4,353,062
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	3,083,014,022
Capitalization			
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	2,611,538,462
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	3,083,014,022
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	5,694,552,483
12	Debt %	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 4	45.8603%
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	54.1397%
15	Debt Cost	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 5	0.0500
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)	0.0552
21	Rate of Return on Rate Base ( ROR )	(Sum Lines 18 to 20)	0.0782
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	116,878,577

Income Taxes			
<b>Income Tax Rates</b>			
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	27.63%
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	209,154
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(1,385,354)
29	Income Tax Calculation	(line 22 * line 24)	32,292,350
30	ITC adjustment	Line 25 * Line 26 * GP	(48,527)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	290,936
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(1,927,047)
33	Total Income Taxes	Sum lines 29 to 32	30,607,712

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	147,486,289.04
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	116,878,576.64
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	30,607,712.40
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	147,486,289.04
38	Return and Income taxes with increase in ROE	Line 34	147,486,289.04
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,495,516,534.34
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 12/31/2025

		[1]	[2]	[3]	[4]	[5]	[6]
		Production	Transmission	Distribution	Intangible	General	Total
1	December 2024	-	2,286,644,936	5,988,390,612	253,234,479	340,128,407	8,868,398,434
2	January 2025	-	2,292,731,411	6,011,000,557	253,910,928	341,833,585	8,899,476,481
3	February 2025	-	2,295,274,907	6,031,096,426	254,551,877	343,705,981	8,924,629,192
4	March 2025	-	2,300,600,985	6,052,092,628	256,677,556	344,983,674	8,954,354,843
5	April 2025	-	2,333,183,808	6,074,709,384	257,198,555	346,355,245	9,011,446,991
6	May 2025	-	2,355,071,548	6,101,405,572	257,687,793	347,626,539	9,061,791,451
7	June 2025	-	2,367,809,381	6,123,426,813	258,263,268	349,559,444	9,099,058,906
8	July 2025	-	2,401,244,915	6,152,916,290	258,823,654	351,573,962	9,164,558,822
9	August 2025	-	2,405,367,085	6,173,276,105	259,490,417	354,294,203	9,192,427,809
10	September 2025	-	2,412,107,600	6,194,227,420	260,017,764	356,771,282	9,223,124,066
11	October 2025	-	2,421,926,271	6,213,629,262	260,563,841	359,381,329	9,255,500,703
12	November 2025	-	2,454,379,129	6,236,036,259	261,044,077	361,207,231	9,312,666,697
13	December 2025	-	2,518,641,512	6,262,303,389	282,613,049	381,743,611	9,445,301,561
14	13-month Average [A] [C]	-	2,372,691,038	6,124,193,132	259,544,404	352,243,422	9,108,671,997

		Production	Transmission	Distribution	Intangible	General	Total
	[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December 2024		2,286,648,346	5,988,436,269	253,234,479	341,724,018	8,870,043,112
16	January 2025		2,292,734,821	6,011,046,214	253,910,928	343,429,196	8,901,121,159
17	February 2025		2,295,278,317	6,031,142,083	254,551,877	345,301,592	8,926,273,870
18	March 2025		2,300,604,395	6,052,138,285	256,677,556	346,579,285	8,955,999,521
19	April 2025		2,333,187,218	6,074,755,041	257,198,555	347,950,856	9,013,091,669
20	May 2025		2,355,074,958	6,101,451,229	257,687,793	349,222,150	9,063,436,129
21	June 2025		2,367,812,791	6,123,472,470	258,263,268	351,155,055	9,100,703,584
22	July 2025		2,401,248,325	6,152,961,947	258,823,654	353,169,573	9,166,203,500
23	August 2025		2,405,370,495	6,173,321,762	259,490,417	355,889,814	9,194,072,487
24	September 2025		2,412,111,010	6,194,273,077	260,017,764	358,366,893	9,224,768,744
25	October 2025		2,421,929,681	6,213,674,919	260,563,841	360,976,940	9,257,145,381
26	November 2025		2,454,382,539	6,236,081,916	261,044,077	362,802,842	9,314,311,375
27	December 2025		2,518,644,922	6,262,349,046	282,613,049	383,339,222	9,446,946,239
28	13-month Average	-	2,372,694,448	6,124,238,789	259,544,404	353,839,033	9,110,316,675

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 2024		3,410	45,657		1,595,611
30	January 2025		3,410	45,657		1,595,611
31	February 2025		3,410	45,657		1,595,611
32	March 2025		3,410	45,657		1,595,611
33	April 2025		3,410	45,657		1,595,611
34	May 2025		3,410	45,657		1,595,611
35	June 2025		3,410	45,657		1,595,611
36	July 2025		3,410	45,657		1,595,611
37	August 2025		3,410	45,657		1,595,611
38	September 2025		3,410	45,657		1,595,611
39	October 2025		3,410	45,657		1,595,611
40	November 2025		3,410	45,657		1,595,611
41	December 2025		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 12/31/2025

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2024	-	495,675,423	1,847,310,419	129,516,543	114,331,760	2,586,834,145
2	January	2025	-	498,158,498	1,850,847,676	131,672,763	115,539,654	2,596,218,591
3	February	2025	-	500,651,622	1,854,897,801	133,834,899	116,739,580	2,606,123,902
4	March	2025	-	502,574,134	1,858,920,845	136,008,977	118,013,253	2,615,517,209
5	April	2025	-	502,118,784	1,862,727,198	138,194,534	119,281,219	2,622,321,734
6	May	2025	-	502,828,280	1,866,155,867	140,383,971	120,564,133	2,629,932,251
7	June	2025	-	503,636,896	1,870,063,167	142,579,157	121,777,094	2,638,056,315
8	July	2025	-	501,733,143	1,872,929,325	144,544,032	122,987,022	2,642,193,523
9	August	2025	-	502,865,258	1,876,951,878	146,514,270	124,127,719	2,650,459,125
10	September	2025	-	501,704,022	1,880,988,613	148,489,590	125,303,801	2,656,486,026
11	October	2025	-	501,407,625	1,885,263,400	150,469,430	126,471,425	2,663,611,881
12	November	2025	-	498,941,182	1,889,106,121	152,453,587	127,731,714	2,668,232,605
13	December	2025	-	492,282,290	1,892,189,234	154,571,696	126,930,531	2,665,973,752
14	<b>13-month Average</b>	<b>[A] [C]</b>	-	<b>500,352,089</b>	<b>1,869,873,196</b>	<b>142,248,727</b>	<b>121,522,993</b>	<b>2,633,997,005</b>

			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	2024		495,677,212	1,847,342,760	129,516,543	115,369,572	2,587,906,087
16	January	2025		498,160,291	1,850,880,090	131,672,763	116,584,235	2,597,297,379
17	February	2025		500,653,419	1,854,930,289	133,834,899	117,790,930	2,607,209,536
18	March	2025		502,575,935	1,858,953,407	136,008,977	119,071,372	2,616,609,690
19	April	2025		502,120,589	1,862,759,833	138,194,534	120,346,106	2,623,421,062
20	May	2025		502,830,088	1,866,188,576	140,383,971	121,635,790	2,631,038,426
21	June	2025		503,638,709	1,870,095,950	142,579,157	122,855,519	2,639,169,336
22	July	2025		501,734,960	1,872,962,182	144,544,032	124,072,216	2,643,313,390
23	August	2025		502,867,079	1,876,984,809	146,514,270	125,219,682	2,651,585,840
24	September	2025		501,705,846	1,881,021,618	148,489,590	126,402,533	2,657,619,586
25	October	2025		501,409,454	1,885,296,478	150,469,430	127,576,925	2,664,752,288
26	November	2025		498,943,015	1,889,139,273	152,453,587	128,843,983	2,669,379,858
27	December	2025		492,284,127	1,892,222,459	154,571,696	128,049,569	2,667,127,852
28	<b>13-month Average</b>		-	<b>500,353,902</b>	<b>1,869,905,979</b>	<b>142,248,727</b>	<b>122,601,418</b>	<b>2,635,110,026</b>

<b>Reserve for Depreciation of Asset Retirement Costs</b>			Production	Transmission	Distribution	Intangible	General
		[B]	Company Records	Company Records	Company Records	Company Records	Company Records
29	December	2024		1,789	32,340		1,037,812
30	January	2025		1,793	32,414		1,044,581
31	February	2025		1,797	32,488		1,051,350
32	March	2025		1,801	32,562		1,058,119
33	April	2025		1,805	32,635		1,064,888
34	May	2025		1,809	32,709		1,071,656
35	June	2025		1,813	32,783		1,078,425
36	July	2025		1,817	32,857		1,085,194
37	August	2025		1,821	32,931		1,091,963
38	September	2025		1,825	33,004		1,098,732
39	October	2025		1,829	33,078		1,105,501
40	November	2025		1,833	33,152		1,112,269
41	December	2025		1,837	33,226		1,119,038
42	<b>13-month Average</b>		-	<b>1,813</b>	<b>32,783</b>	-	<b>1,078,425</b>

Notes:

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

Ln.	Text Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
					2024 December 31 Balance	2025 March Balance	2025 June Balance	2025 September Balance	2025 December Balance	To Rate Base (F)	Total
<b>FERC Account No. 190 (e)</b>											
1.01	Accrued Taxes: FICA on Vacation Accrual	WS	0.0806	219,542	216,110	212,678	209,246	205,815	16,593		
1.02	Accumulated Provision For Injuries and Damage-General Liability	WS	0.0806	(17,569)	(30,745)	(43,922)	(57,098)	(70,275)	(5,665)		
1.03	Accumulated Provision For Injuries and Damage-Workers Compensation	WS	0.0806	1,051,513	1,091,023	1,130,534	1,170,045	1,209,556	97,513		
1.04	FAS 112 - Medical Benefit Accrual	WS	0.0806	1,461,427	1,096,070	730,713	365,357	-	-		
1.05	FAS 123R - Performance Shares	WS	0.0806	57,357	44,589	31,821	19,052	6,284	507		
1.06	FAS 123R - Restricted Stock Units	WS	0.0806	382,425	414,978	447,530	480,083	512,636	41,328		
1.07	Federal NOL - Protected	DA	1.0000	3,979,274	3,979,274	3,979,274	3,979,274	3,979,274	3,979,274		
1.08	ITC FAS 109	DA	1.0000	390,605	377,780	364,955	352,130	339,304	339,304		
1.09	NOL Deferred Tax Asset - LT NJ	GP	0.2659	79,865,747	84,582,355	89,298,962	94,015,570	98,732,177	26,253,067		
1.10	Vacation Pay Accrual	WS	0.0806	2,260,063	2,215,204	2,170,345	2,125,485	2,080,626	167,737		
1.11	Capitalized Interest	DA	1.0000	8,141,691	8,530,420	8,919,150	9,307,880	9,696,610	9,696,610		
1.12	Contribution in Aid of Construction	DA	1.0000	13,516,255	13,960,140	14,404,025	14,847,911	15,291,796	15,291,796		
1.13	Cost of Removal	DA	1.0000	13,097,877	13,121,549	13,145,221	13,168,893	13,192,566	13,192,566		
1.14	Capitalization Adjustment	DA	1.0000	13,719,284	12,920,080	12,120,876	11,321,672	10,522,468	10,522,468		
1.15	FAS109 Related to Property	DA	1.0000	(3,089,335)	(3,030,320)	(2,971,304)	(2,912,288)	(2,853,272)	(2,853,272)		
2	Sum of Lines 1.01 through 1.15			135,036,155	139,488,507	143,940,859	148,393,211	152,845,563	76,739,824		
<b>FERC Account No. 190 ADIT Adjustments</b>											
3.01	FAS 109 - Non-property	DA	1.0000	(8,225,906)	(7,840,261)	(7,454,616)	(7,068,971)	(6,683,326)	(6,683,326)		
3.02	FAS109 Related to Property	DA	1.0000	(3,089,335)	(3,030,320)	(2,971,304)	(2,912,288)	(2,853,272)	(2,853,272)		
3.03	ITC FAS 109	DA	1.0000	390,605	377,780	364,955	352,130	339,304	339,304		
3.04	Contribution in Aid of Construction	DA	1.0000	13,516,255	13,960,140	14,404,025	14,847,911	15,291,796	15,291,796		
3.05	Normalization (d)							1,120,905	1,120,905		
4	Sum of Lines 3.01 through 3.05			2,591,619	3,467,339	4,343,060	5,218,781	7,215,407	7,215,407		
<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	84,787,089	87,426,324	90,065,559	92,704,795	95,344,030	95,344,030		
9.02	Accelerated Depreciation	DA	1.0000	301,463,045	303,835,885	306,208,726	308,581,567	310,954,407	310,954,407		
9.03	AFUDC	DA	1.0000	8,969,695	9,209,784	9,449,872	9,689,960	9,930,048	9,930,048		
9.04	AFUDC Equity (FAS109)	DA	1.0000	4,663,429	5,404,391	6,145,354	6,886,317	7,627,280	7,627,280		
9.05	Capitalized Tree Trimming	DA	1.0000	2,202,253	2,201,332	2,200,410	2,199,489	2,198,568	2,198,568		
9.06	Casualty Loss	DA	1.0000	(2,350,694)	(2,866,110)	(3,381,527)	(3,896,943)	(4,412,360)	(4,412,360)		
9.07	OPEBs	DA	1.0000	(221,785)	(186,397)	(151,010)	(115,622)	(80,235)	(80,235)		
9.08	Other	DA	1.0000	1,689,332	1,680,212	1,671,092	1,661,971	1,652,851	1,652,851		
9.09	Pension and Capitalized Benefits	DA	1.0000	13,869,901	14,133,243	14,396,585	14,659,926	14,923,268	14,923,268		
9.10	Tax Repairs	DA	1.0000	48,798,737	52,246,602	55,694,468	59,142,334	62,590,200	62,590,200		
9.11	FAS109 Related to Property	DA	1.0000	(107,971,838)	(107,424,079)	(106,876,320)	(106,328,561)	(105,780,802)	(105,780,802)		
10	Sum of Lines 9.01 through 9.11			355,899,163	365,661,186	375,423,209	385,185,232	394,947,256	394,947,256		
<b>FERC Account No. 282 ADIT Adjustments</b>											
11.01	FAS 109 - Non-property	DA	1.0000	(121)	(111)	(101)	(91)	(81)	(81)		
11.02	FAS109 Related to Property	DA	1.0000	(107,971,838)	(107,424,079)	(106,876,320)	(106,328,561)	(105,780,802)	(105,780,802)		
11.03	AFUDC Equity (FAS109)	DA	1.0000	4,663,429	5,404,391	6,145,354	6,886,317	7,627,280	7,627,280		
11.04	OPEBs/FAS 106	DA	1.0000	(221,785)	(186,397)	(151,010)	(115,622)	(80,235)	(80,235)		
11.05	Normalization (d)							20,921,378	20,921,378		
12	Sum of Lines 11.01 through 11.05			(103,530,316)	(102,206,196)	(100,882,077)	(99,557,957)	(77,312,460)	(77,312,460)		
<b>FERC Account No. 283 (e)</b>											
13.01	Deferred Charge-EIB	GP	0.2659	854,555	951,576	1,048,597	1,145,617	1,242,638	330,420		
13.02	FE Service Timing Allocation	WS	0.0806	70,215,337	73,087,180	75,959,024	78,830,867	81,702,711	6,586,770		
13.03	Post Retirement Benefits SFAS 106 Accrual	WS	0.0806	14,024,427	14,916,470	15,808,514	16,700,557	17,592,601	1,418,293		
13.04	Post Retirement Benefits SFAS 106 Payments	WS	0.0806	44,105,213	44,883,850	45,662,487	46,441,123	47,219,760	3,806,798		
13.05	State Income Tax Deductible	GP	0.2659	4,810,737	4,810,737	4,810,737	4,810,737	4,810,737	1,279,184		
13.06	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,823,466	2,113,193	2,402,920	2,692,647	2,982,373	2,982,373		
13.07	Property FAS109	DA	1.0000	(41,010,532)	(40,819,427)	(40,628,321)	(40,437,216)	(40,246,110)	(40,246,110)		
14	Sum of Lines 13.01 through 13.07			94,823,202	99,943,579	105,063,956	110,184,333	115,304,710	(23,842,273)		
<b>FERC Account No. 283 ADIT Adjustments</b>											
15.01	FAS 109 - Non-property	DA	1.0000	(2,613,442)	(2,395,655)	(2,177,868)	(1,960,081)	(1,742,294)	(1,742,294)		
15.02	AFUDC Equity Flow Thru (Gross up)	DA	1.0000	1,823,466	2,113,193	2,402,920	2,692,647	2,982,373	2,982,373		
15.03	Property FAS109	DA	1.0000	(41,010,532)	(40,819,427)	(40,628,321)	(40,437,216)	(40,246,110)	(40,246,110)		
15.04	Normalization (d)							98,027	98,027		
15.05	Post Retirement Benefits SFAS 106 Accrual	WS	0.0806	14,024,427	14,916,470	15,808,514	16,700,557	17,592,601	1,418,293		
15.06	Post Retirement Benefits SFAS 106 Payments	WS	0.0806	44,105,213	44,883,850	45,662,487	46,441,123	47,219,760	3,806,798		
16	Sum of Lines 15.01 through 15.06			16,329,132	18,698,431	21,067,731	23,437,030	25,904,356	(33,682,914)		
<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)										(412,575,940)

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) JCP&L to include only balances attributable to transmission.

(f) JCP&L to include year-end balances.

(g) JCP&L shall not include ADIT associated with nonoperating items.

Line		A	B	C	D	E	F	G	H	I
<b>2025 Quarterly Activity and Balances</b>										
1	PTRR	<b>Beginning 190 (including adjustments)</b> 68,837,011	Q1 Activity 452,078	<b>Ending Q1</b> 69,289,089	Q2 Activity 452,078	<b>Ending Q2</b> 69,741,167	Q3 Activity 452,078	<b>Ending Q3</b> 70,193,244	Q4 Activity 452,078	<b>Ending Q4</b> 70,645,322
2	PTRR	<b>Beginning 190 (including adjustments)</b> 68,837,011	<b>Pro-rated Q1</b> 341,845		<b>Pro-rated Q2</b> 229,135		<b>Pro-rated Q3</b> 115,187		<b>Pro-rated Q4</b> 1,239	
3	PTRR	<b>Beginning 282 (including adjustments)</b> 459,429,479	Q1 Activity 8,437,904	<b>Ending Q1</b> 467,867,382	Q2 Activity 8,437,904	<b>Ending Q2</b> 476,305,286	Q3 Activity 8,437,904	<b>Ending Q3</b> 484,743,190	Q4 Activity 8,437,904	<b>Ending Q4</b> 493,181,093
4	PTRR	<b>Beginning 282 (including adjustments)</b> 459,429,479	<b>Pro-rated Q1</b> 6,380,442		<b>Pro-rated Q2</b> 4,276,746		<b>Pro-rated Q3</b> 2,149,932		<b>Pro-rated Q4</b> 23,118	
5	PTRR	<b>Beginning 283 (including adjustments)</b> 9,780,525	Q1 Activity 39,536	<b>Ending Q1</b> 9,820,061	Q2 Activity 39,536	<b>Ending Q2</b> 9,859,596	Q3 Activity 39,536	<b>Ending Q3</b> 9,899,132	Q4 Activity 39,536	<b>Ending Q4</b> 9,938,668
6	PTRR	<b>Beginning 283 (including adjustments)</b> 9,780,525	<b>Pro-rated Q1</b> 29,895		<b>Pro-rated Q2</b> 20,039		<b>Pro-rated Q3</b> 10,073		<b>Pro-rated Q4</b> 108	

		<b>2025 PTRR</b>						
Line	Account	J Estimated Ending Balance (Before Adjustments)	K Projected Activity	L Prorated Ending Balance Page 1, row 2,4,6 Column A+B+D+F+H	M Prorated - Estimated End (Before Adjustments) J-L	N Sum of end ADIT Adjustments	O Normalization M-N	P Ending ADIT Balance Included in Formula Rate Line 7= J-N-O Lines 8-9= -J+N+O
7	PTRR Total Account 190	76,739,824	1,808,310	69,524,417	7,215,407	6,094,502	1,120,905	69,524,417
8	PTRR Total Account 282	394,947,256	33,751,615	472,259,716	(77,312,460)	(98,233,838)	20,921,378	(472,259,716)
9	PTRR Total Account 283	(23,842,273)	158,142	9,840,641	(33,682,914)	(33,780,940)	98,027	(9,840,641)
10	PTRR Total ADIT Subject to Normalization	(294,365,159)	(32,101,446)	(412,575,940)	118,210,781	(125,920,276)	22,140,309	(412,575,940)

**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
2025 Quarterly Activity and Balances										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	ATRR			0		0		0		0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	0	0		0		0		0	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR			0		0		0		0
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR	0	0		0		0		0	
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR			0		0		0		0
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR	0	0		0		0		0	

Line	Account	A	B	C	D	E	F	G
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Page 1, row 3,7,11 Column A+B+D+F+H	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
1	PTRR Total Account 190		0	0	-		-	-
2	PTRR Total Account 282		0	0	-		-	-
3	PTRR Total Account 283		0	0	-		-	-
4	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-

Line	Account	H	I	J	K	L	M	N	O	P
		Actual Ending Balance (Before Adjustments)	Actual Activity	Page 1, row 4,8,12 column A+B+D+F+H	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate
5	ATRR Total Account 190		0	0	-	-		-	-	-
6	ATRR Total Account 282		0	0	-	-		-	-	-
7	ATRR Total Account 283		0	0	-	-		-	-	-
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-

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

1 **Calculation of PBOP Expenses**

2 **JCP&L**

	<u>Amount</u>	<u>Source</u>
3 Total FirstEnergy PBOP expenses	-\$155,537,000	FirstEnergy 2018 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,363,633,077	FirstEnergy 2018 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0658	
6 labor (labor not capitalized) current year, transmission only	10,051,836	JCP&L Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$661,453	
8 PBOP expense in Account 926 for current year, total company	(14,359,032)	JCP&L Account 926: Company Records
9 W&S Labor Allocator	8.062%	
10 Allocated Transmission PBOP (line 8 * line 9)	(1,157,607)	
11 PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	496,154	

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

Ln.	(A) Description	(B) Allocator	(C) Amount	(D) × Allocator Output	(E) = To Transmission	
1	<b>Taxes Other Than Income</b>					
1.01	FICA & Unemployment Taxes	263.i	WS	4,325,660	0.0806	348,729
1.02	Heavy Highway Use Tax	263.i	GP	2,000	0.2659	532
1.03	Local Real Estate	263.i	GP	7,184,600	0.2659	1,910,398
2	Sum of Lines 1.01 through 1.03			11,512,260		2,259,659
3	FF1, Page 115.14g			-		

**Notes**

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

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

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

## Capital Structure Calculation

For the 12 months ended 12/31/2025

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary Capital	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
	[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 2024	4,897,764,343			(4,519,416)	1,810,936,125	3,091,347,634	2,350,000,000
2	January 2025	4,922,993,111			(4,491,690)	1,810,936,125	3,116,548,677	2,350,000,000
3	February 2025	4,943,507,686			(4,463,964)	1,810,936,125	3,137,035,526	2,350,000,000
4	March 2025	4,962,661,170			(4,436,239)	1,810,936,125	3,156,161,285	2,350,000,000
5	April 2025	4,978,474,342			(4,408,513)	1,810,936,125	3,171,946,730	2,350,000,000
6	May 2025	4,997,236,793			(4,380,788)	1,810,936,125	3,190,681,456	2,350,000,000
7	June 2025	4,730,060,944			(4,353,062)	1,810,936,125	2,923,477,882	2,350,000,000
8	July 2025	4,779,811,982			(4,325,337)	1,810,936,125	2,973,201,194	2,350,000,000
9	August 2025	4,829,884,850			(4,297,611)	1,810,936,125	3,023,246,337	2,350,000,000
10	September 2025	4,860,913,282			(4,269,885)	1,810,936,125	3,054,247,043	3,200,000,000
11	October 2025	4,877,570,930			(4,242,160)	1,810,936,125	3,070,876,965	3,200,000,000
12	November 2025	4,896,906,928			(4,214,434)	1,810,936,125	3,090,185,238	3,200,000,000
13	December 2025	4,886,975,734			(4,186,709)	1,810,936,125	3,080,226,318	3,200,000,000
14	13-month Average	4,889,597,084	-	-	(4,353,062)	1,810,936,125	3,083,014,022	2,611,538,462

## Notes:

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



**Stated Value Inputs**

**Formula Rate Protocols  
Section VIII.A**

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

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

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

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

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

**3. Depreciation Rates (1)(2)**

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

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

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

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt												
CALCULATION OF COST OF DEBT												
YEAR ENDED 12/31/2025												
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
Long Term Debt t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. gg)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* ((col e. * col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)		
<b>First Mortgage Bonds:</b>												
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,755,709	12	\$ 198,755,708.78	7.60%	6.54%	0.50%		
(2) 6.15% Series	5/21/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,471,664	12	\$ 298,471,663.64	11.41%	6.25%	0.71%		
(3) 4.30% Series	2/8/2019	9/1/2025	\$ 400,000,000	\$ 402,863,753	\$ 399,855,438	8	\$ 266,570,292.28	10.19%	4.17%	0.43%		
(4) 4.30% Series	8/18/2015	9/1/2025	\$ 250,000,000	\$ 247,086,512	\$ 250,096,136	8	\$ 166,730,757.59	6.37%	4.45%	0.28%		
(5) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 496,619,961	12	\$ 496,619,961.30	18.98%	2.88%	0.55%		
(6) 5.75% Series	12/1/2024	12/1/2034	\$ 700,000,000	\$ 693,000,000	\$ 693,757,119	12	\$ 693,757,119.39	26.52%	5.88%	1.56%		
(7) 5.00% Series	9/1/2025	9/1/2035	\$ 1,500,000,000	\$ 1,485,000,000	\$ 1,485,496,988	4	\$ 495,165,662.65	18.93%	5.13%	0.97%		
			\$ 3,850,000,000	\$ 3,850,000,000	\$ 3,823,053,016		\$ 2,616,071,166	100.000%		5.00% **		

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%, 5.2582%); 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 16, column 5 of formula rate Attachment H-4A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:													
YEAR ENDED 12/31/2025													
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	9/1/2025	\$ 400,000,000	\$ 5,884,000	\$ 3,020,247		\$ 402,863,753	100.7159	4.30%	\$ 17,200,000	4.17%		
(4) 4.30% Series	8/18/2015	9/1/2025	\$ 250,000,000	\$ (800,000)	\$ 2,113,488		\$ 247,086,512	98.8346	4.30%	\$ 10,750,000	4.45%		
(5) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 4,509,046	\$ 494,120,954		\$ 494,120,954	98.8242	2.75%	\$ 13,750,000	2.88%		
(6) 5.75% Series	12/1/2024	12/1/2034	\$ 700,000,000	\$ 7,000,000	\$ 693,000,000		\$ 693,000,000	99.0000	5.75%	\$ 40,250,000	5.88%		
(7) 5.00% Series	9/1/2025	9/1/2035	\$ 1,500,000,000	\$ 15,000,000	\$ 1,485,000,000		\$ 1,485,000,000	99.0000	5.00%	\$ 75,000,000	5.13%		
TOTALS			\$ 3,850,000,000	(1,195,000)	\$ 34,316,875	-	\$ 3,814,488,125			\$ 188,200,000			

\* 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 t=0 Cashflow C<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1</sub>, C<sub>2</sub>, etc.).

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

(1) Line No.	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 2,372,691,038	
2	Net Transmission Plant - Total Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,872,338,949	
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission Attach. H-4A, p. 3, line 6, col. 5	\$ 69,844,841	
4	Annual Allocation Factor for O&M (line 3 divided by line 1, col. 3)	2.943697%	2.943697%
<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	\$ 3,408,453	
6	Annual allocation factor for G & I depreciation expense (line 5 divided by line 1, col. 3)	0.143653%	0.143653%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes Attach. H-4A, p. 3, line 11, col. 5	\$ 2,259,659	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)	0.095236%	0.095236%
9	<b>Annual Allocation Factor for Expense</b> Sum of line 4, 6, & 8		<b>3.182587%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes Attach. H-4A, p. 3, line 13, col. 5	\$ 30,607,712	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)	1.634731%	1.634731%
<b>RETURN</b>			
12	Return on Rate Base Attach. H-4A, p. 3, line 14, col. 5	\$ 116,878,577	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)	6.242383%	6.242383%
14	<b>Annual Allocation Factor for Return</b> Sum of line 11 and 13		<b>7.877115%</b>

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

(5) Line No.	(6) Reference	(8) Transmission	(9) Allocator
<b>INCOME TAXES</b>			
10b	Total Income Taxes Attachment 2, line 33	\$ 30,607,712	
11b	Annual Allocation Factor for Income Taxes (line 10b divided by line 2, col. 3)	1.634731%	1.634731%
<b>RETURN</b>			
12b	Return on Rate Base Attachment 2, line 22	\$ 116,878,577	
13b	Annual Allocation Factor for Return on Rate Base (line 12b divided by line 2, col. 3)	6.242383%	6.242383%
14b	<b>Annual Allocation Factor for Return</b> Sum of line 11b and 13b		<b>7.877115%</b>
15	<b>Additional Annual Allocation Factor for Return</b> Line 14 b, col. 9 less line 14, col. 4		<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	Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
			(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)
1														
2a	Upgrade the Portland – Greystone 230kV circuit	b0174	\$ 12,588,193	3.182587%	\$400,630	\$ 8,278,669	7.877115%	\$652,120	\$ 269,226	\$1,321,976	\$ -	\$1,321,976	95,471	\$1,417,447
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	3.182587%	\$190,430	\$ 4,260,229	7.877115%	\$335,583	\$ 128,047	\$654,060	\$ -	\$654,060	44,737	\$698,797
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,336,240	3.182587%	\$233,462	\$ 5,652,112	7.877115%	\$445,223	\$ 167,266	\$845,972	\$ -	\$845,972	37,116	\$883,088
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 173,453,190	3.182587%	\$5,520,298	\$ 145,629,061	7.877115%	\$11,471,368	\$3,417,095	\$20,408,762	\$ -	\$20,408,762	719,508	\$21,128,270
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	
												\$23,230,771		

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 (Note A)	Dec-24 (Note B)	Jan-25 (Note B)	Feb-25 (Note B)	Mar-25 (Note B)	Apr-25 (Note B)	May-25 (Note B)	Jun-25 (Note B)	Jul-25 (Note B)	Aug-25 (Note B)	Sep-25 (Note B)	Oct-25 (Note B)	Nov-25 (Note B)	Dec-25 (Note B)
2a	Upgrade the Portland – Greystone 230kV circuit	b0174	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,336,240	\$ 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	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 173,453,190	\$ 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 I1a  
page 2 of 2  
For the 12 months ended 12/31/2025

Accumulated Depreciation	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	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)
\$ 4,309,524	\$ 4,174,911	\$ 4,197,347	\$ 4,219,782	\$ 4,242,218	\$ 4,264,653	\$ 4,287,089	\$ 4,309,524	\$ 4,331,960	\$ 4,354,395	\$ 4,376,831	\$ 4,399,266	\$ 4,421,702	\$ 4,444,137	\$8,278,669
\$ 1,723,272	\$ 1,659,248	\$ 1,669,919	\$ 1,680,589	\$ 1,691,260	\$ 1,701,931	\$ 1,712,601	\$ 1,723,272	\$ 1,733,942	\$ 1,744,613	\$ 1,755,283	\$ 1,765,954	\$ 1,776,625	\$ 1,787,295	\$4,260,229
\$ 1,684,128	\$ 1,600,495	\$ 1,614,434	\$ 1,628,372	\$ 1,642,311	\$ 1,656,250	\$ 1,670,189	\$ 1,684,128	\$ 1,698,067	\$ 1,712,006	\$ 1,725,944	\$ 1,739,883	\$ 1,753,822	\$ 1,767,761	\$5,652,112
\$ 27,824,129	\$ 26,115,581	\$ 26,400,339	\$ 26,685,097	\$ 26,969,855	\$ 27,254,613	\$ 27,539,371	\$ 27,824,129	\$ 28,108,887	\$ 28,393,645	\$ 28,678,403	\$ 28,963,161	\$ 29,247,919	\$ 29,532,677	\$145,629,061

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		21,966,004							
2a	b0174			1,155,505	0.06	1,228,834	1,309,755	(80,921)	(14,549.84)	(95,471)
2b	b0268			571,388	0.03	607,648	645,567	(37,919)	(6,817.91)	(44,737)
2c	b0726			754,136	0.04	801,993	833,453	(31,460)	(5,656.53)	(37,116)
2d	b2015			18,174,192	0.88	19,327,529	19,937,383	(609,854)	(109,653.43)	(719,508)
3	Subtotal			20,655,221			22,726,158	(760,154)		(896,832)
4	Total Interest (Sourced from Attachment 13a, line 49)									(136,678)

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:			183,961,550		
47	2023 Rate Year ATRR (c): -			184,642,531		
48	Base Refund or (Surcharge):			(680,981)		
49	Interest (Line 45 × Line 48): +			(122,442)		
50	Total Refund or (Surcharge):			(803,423)		

**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:		21,966,004		
47		2023 Rate Year ATRR (c): -		22,726,158		
48		Base Refund or (Surcharge):		(760,154)		
49		Interest (Line 45 × Line 48): +		(136,678)		
50		Total Refund or (Surcharge):		(896,832)		

**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)	(243,756)	183,961,550

		<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)	(14,933)	21,966,004

**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.	(A) Text Description	(B) Allocator (b) (d) (f)	(C) Exp. Acct. (e)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
				2024 December 31	2025 January 31	2025 February 28/29	2025 March 31	2025 April 30	2025 May 31	2025 June 30	2025 July 31	2025 August 31	2025 September 30	2025 October 31	2025 November 30	2025 December 31	Average	Allocator Output (b)	To Transmission
1	<b>FERC Account No. 165</b>																		
1.01		EXCL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02		EXCL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sum of Lines 1.01 through 1.02			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FERC Form No. 1 p.111.57.d & c			-															
4	<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.x.d			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Ln.	Text Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
				2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025				
			Exp. Acct.	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	JCP&L Average (a)	Allocator	Allocator Output	To Formula Rate (Col. P x Col. R) (c)
1																				
2	<b>FERC Account No. 228.1 (d)</b>																			
2.01	General Liability		925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WS	0.0806	-
2.02	Workers Compensation		925	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	WS	0.0806	286,462
3	Sum of Lines 2.01 through 2.02			3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297	3,553,297			286,462
4	<b>FERC Account No. 228.2 (d)</b>																			
4.01																				
4.02																				
5	Sum of Lines 4.01 through 4.02																			
6	<b>FERC Account No. 228.3 (d)</b>																			
6.01																				
6.02																				
7	Sum of Lines 6.01 through 6.02																			
8	<b>FERC Account No. 228.4 (d)</b>																			
8.01																				
8.02																				
9	Sum of Lines 8.01 through 8.02																			
10	<b>FERC Account No. 242 (d)</b>																			
10.01	Incentive Compensation		920	4,846,601	5,986,601	2,280,000	3,420,000	4,560,000	5,700,000	6,840,000	7,980,000	9,120,000	10,260,000	11,400,000	12,540,000	13,680,000	7,585,631	WS	0.0806	611,544
10.02																				
11	Sum of Lines 10.01 through 10.02			4,846,601	5,986,601	2,280,000	3,420,000	4,560,000	5,700,000	6,840,000	7,980,000	9,120,000	10,260,000	11,400,000	12,540,000	13,680,000	7,585,631			611,544
12	<b>Other Reserves (d)</b>																			
12.01																				
12.02																				
13	Sum of Lines 12.01 through 12.02																			
14	Total Reserves (Line 3 + Line 5 + Line 7 + Line 9 + Line 11 + Line 13)																11,138,928			898,006

**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) =	27.63%		(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	116,878,577		Attachment H-4A, Page 3, Line 15, Col. 5	
14	Composite Tax Factor	× 27.63%			
15	Preliminary Income Taxes Allowable	<u>32,292,350</u>			
16	AFUDC Equity (b)	209,154			
17	Amortization of ITC Tax Credit (a)	(34,886)	=	(131,199) × GP	
18	Amortization of (Excess)/Deficient Deferred Income Tax (c)	+ (1,385,354)	=	Attachment 15a, Line 21, Col. (M)	
19	Income Tax Adjustments	(1,211,086)			
20	Gross-up on Income Tax Adjustments	+ (473,552)	=	Line 19 × TGUF	
21	Grossed-Up Income Tax Adjustments	<u>(1,684,638)</u>			
22	Income Taxes Allowable	<u><u>30,607,712</u></u>	=	Line 15 + Line 21	

Notes

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

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

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

Line	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
			CATEGORY 1			CATEGORY 3			CATEGORY 5						
		(Excess)/Deficient ADIT Transmission - Beg Balance of Year (c)	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	2,604		2,604	Non-protected	Non-Property	1/1/2018	10	2	1,736	868		868	410.1	
2.02	Accum Prov For Inj and Damage-Gen Liability	4,616		4,616	Non-protected	Non-Property	1/1/2018	10	2	3,077	1,539		1,539	410.1	
2.03	Accum Prov For Inj and Damage-Workers Comp	15,245		15,245	Non-protected	Non-Property	1/1/2018	10	2	10,163	5,082		5,082	410.1	
2.04	Asset Retirement Obligation Liability	(571)		(571)	Non-protected	Non-Property	1/1/2018	10	2	(381)	(190)		(190)	411.1	
2.05	Company Debt - Issuance Discount	4,931		4,931	Non-protected	Non-Property	1/1/2018	10	2	3,287	1,644		1,644	410.1	
2.06	FAS 112 - Medical Benefit Accrual	49,755		49,755	Non-protected	Non-Property	1/1/2018	10	2	33,170	16,585		16,585	410.1	
2.07	FAS 158 OPEB OCI Offset	(6,647)		(6,647)	Non-protected	Non-Property	1/1/2018	10	2	(4,431)	(2,216)		(2,216)	411.1	
2.08	FAS 158 Pension OCI Offset	537		537	Non-protected	Non-Property	1/1/2018	10	2	358	179		179	410.1	
2.09	Federal Long Term - Protected	4,029,946		4,029,946	Protected	Non-Property	1/1/2018	35	27	3,886,020	143,927		143,927	410.1	
2.10	Federal Long Term - Non-protected	2,104,738		2,104,738	Non-protected	Non-Property	1/1/2018	10	2	1,403,158	701,579		701,579	410.1	
2.11	GR&F Tax Audit	11,024		11,024	Non-protected	Non-Property	1/1/2018	10	2	7,349	3,675		3,675	410.1	
2.12	NOL Deferred Tax Asset - LT NJ	(32,034)		(32,034)	Non-protected	Non-Property	1/1/2018	10	2	(21,356)	(10,678)		(10,678)	411.1	
2.13	Pension/OPEB - Other Def Cr. or Dr.	682,763		682,763	Non-protected	Non-Property	1/1/2018	10	2	455,175	227,588		227,588	410.1	
2.14	Pensions Expense	812,764		812,764	Non-protected	Non-Property	1/1/2018	10	2	541,843	270,921		270,921	410.1	
2.15	PJM Receivable	(414,529)		(414,529)	Non-protected	Non-Property	1/1/2018	10	2	(276,352)	(138,176)		(138,176)	411.1	
2.16	Post Retirement Benefits SFAS 106 Accrual	932,167		932,167	Non-protected	Non-Property	1/1/2018	10	2	621,444	310,722		310,722	410.1	
2.17	Unamortized Gain on Reacquired Debt	482		482	Non-protected	Non-Property	1/1/2018	10	2	321	161		161	410.1	
2.18	Vacation Pay Accrual	28,116		28,116	Non-protected	Non-Property	1/1/2018	10	2	18,744	9,372		9,372	410.1	
3	<b>Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[] sublines)</b>	8,225,906	-	8,225,906						6,683,326	1,542,580		1,542,580		
4	<b>FERC Account No. 282 EDIT/DDIT</b>														
4.01	Sale of Property - Book Gain or (Loss)	28,209		28,209	Non-protected	Non-Property	1/1/2018	10	2	18,806	9,403		9,403	410.1	
4.02	Sale of Property - Tax Gain or (Loss)	(28,331)		(28,331)	Non-protected	Non-Property	1/1/2018	10	2	(18,887)	(9,444)		(9,444)	411.1	
5	<b>Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[] sublines)</b>	(121)	-	(121)						(81)	(40)		(40)		
6	<b>FERC Account No. 283 EDIT/DDIT</b>														
6.01	Accrued Taxes: Tax Audit Reserves	1,871		1,871	Non-protected	Non-Property	1/1/2018	10	2	1,248	624		624	410.1	
6.02	Deferred Charge-EIB	(4,703)		(4,703)	Non-protected	Non-Property	1/1/2018	10	2	(3,135)	(1,568)		(1,568)	411.1	
6.03	FE Service Tax Interest Allocation	(214)		(214)	Non-protected	Non-Property	1/1/2018	10	2	(142)	(71)		(71)	411.1	
6.04	FE Service Timing Allocation	(142,323)		(142,323)	Non-protected	Non-Property	1/1/2018	10	2	(94,882)	(47,441)		(47,441)	411.1	
6.05	Post Retirement Benefits SFAS 106 Payments	(327,187)		(327,187)	Non-protected	Non-Property	1/1/2018	10	2	(218,125)	(109,062)		(109,062)	411.1	
6.06	State Income Tax Deductible	(211,104)		(211,104)	Non-protected	Non-Property	1/1/2018	10	2	(140,736)	(70,368)		(70,368)	411.1	
6.07	Storm Damage	(1,859,550)		(1,859,550)	Non-protected	Non-Property	1/1/2018	10	2	(1,239,700)	(619,850)		(619,850)	411.1	
6.08	Unamortized Loss on Reacquired Debt	(61,466)		(61,466)	Non-protected	Non-Property	1/1/2018	10	2	(40,977)	(20,489)		(20,489)	411.1	
6.09	Vegetation Management	(8,766)		(8,766)	Non-protected	Non-Property	1/1/2018	10	2	(5,844)	(2,922)		(2,922)	411.1	
6.10		-		-						-	-		-		
6.11		-		-						-	-		-		
7	<b>Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[] sublines)</b>	(2,613,442)	-	(2,613,442)						(1,742,294)	(871,147)		(871,147)		
8	<b>Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)</b>	<b>5,612,343</b>	<b>-</b>	<b>5,612,343</b>						<b>4,940,951</b>	<b>671,392</b>		<b>671,392</b>		
9	<b>Non-Property Gross-up (Line 8 x TGUF)</b>												<b>262,524</b>		
10	<b>CATEGORY 2: Total Non-Property After Gross-up (Line 8 + Line 9) (e)</b>												<b>933,916</b>		
11	<b>EDIT/DDIT Property</b>														
12	<b>FERC Account No. 190 EDIT/DDIT</b>														
12.01	Property Book-Tax Timing Differences	(4,564,552)	-	(4,564,552)	Protected	Property		ARAM	ARAM	(4,367,500)	-	197,052	197,052	410.1/411.1	
13	<b>Total FERC Account No. 190 EDIT/DDIT</b>	(4,564,552)	-	(4,564,552)						(4,367,500)	-		197,052		
14	<b>FERC Account No. 282 EDIT/DDIT</b>														
14.01	Property Book-Tax Timing Differences	112,533,630	-	112,533,630	Protected	Property		ARAM	ARAM	110,279,832	-	(2,253,798)	(2,253,798)	410.1/411.1	
15	<b>Total FERC Account No. 282 EDIT/DDIT</b>	112,533,630	-	112,533,630						110,279,832	-		(2,253,798)		
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>	-	-	-						-	-	-	-		
18	<b>Subtotal DDIT/EDIT Property before Gross-Up (Sum of Lines 13, 15, and 17)</b>	<b>107,969,078</b>	<b>-</b>	<b>-</b>						<b>105,912,332</b>	<b>-</b>		<b>(2,056,746)</b>		
19	<b>Property Gross-up (Line 18 x TGUF)</b>												<b>(804,217)</b>		
20	<b>CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)</b>												<b>(2,860,963)</b>		
21	<b>Total EDIT/DDIT before Gross-up (Line 8 + Line 18)</b>												<b>(1,385,354)</b>		
22	<b>Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)</b>												<b>(1,927,047)</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] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense ( p114.10.c)	[6] Additions (Deductions )	Ending Balance
1	<b>Monthly Balance</b>	Source					
2	December 2024	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 2025	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.	(A) Project ID	(B) 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) Average (a) ×	(U) Alloc. (b)	(V) Allocator Output =	(W) To Transmission
							2024 December 31	2025 January 31	2025 February 28/29	2025 March 31	2025 April 30	2025 May 31	2025 June 30	2025 July 31	2025 August 31	2025 September 30	2025 October 31	2025 November 30	2025 December 31				
1	Construction Work in Progress																						
2a	[Placeholder 1]																			-		-	-
2b	[Placeholder 2]																			-		-	-
3	Total CWIP in Rate Base																						

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



Ln.	Text Description	(A)	(B)	(C)	(D)	(E)
			Allocator	Amount	x Allocator Output	= To Transmission
1	<b>FERC Account No. 451</b>					
1.01	Facilities Maintenance		DA	74,289	1.0000	74,289
1.02					-	-
1.XX						
2	Sum of Lines 1.01 through 1.XX			74,289		74,289
3	<b>FERC Account No. 454 (d)</b>					
3.01	Pole Attachment		DA	77,542	1.0000	77,542
3.02	Joint Use		DA	186,383	1.0000	186,383
3.03	Affiliated Rents		WS	1,101,462	0.0806	88,798
4	Sum of Lines 3.01 through 3.03			1,365,387		352,724
5	<b>FERC Account No. 456 (e)</b>					
5.01	Firm Point to Point Revenues		DA	3,490,166	1.0000	3,490,166
5.02					-	-
5.XX						
6	Sum of Lines 5.01 through 5.XX			3,490,166		3,490,166
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					3,917,179

**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)
								2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	Average (a)
1	<b>FERC Account No. 182.3 (e)</b>																									
1.01	182.3 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02	182.3 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX																										
2	Sum of Lines 1.01 through 1.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FERC Form No. 1, p.232																									
4	<b>FERC Account No. 254 (Enter negatives) (e)</b>																									
4.01	254 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.02	254 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX																										
5	Sum of Lines 4.01 through 4.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	FERC Form No. 1, p.278																									
7	Totals (Sum of Lines 2 and 5)																									

Notes

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

(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:

(h) 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	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) TE Allocator	(E) Total Transmission	(F) Transmission Exclusions (a)	(G) To Revenue Req.	(H)	(I)	(J)
1	560	Operation Supervision and Engineering	Page 321.83.b	553,585	0.95382	528,019		528,019			
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,267,166	0.95382	1,208,644		1,208,644			
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	2,008,120	0.95382	1,915,379		1,915,379			
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.95382	-		-			
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	228,660	0.95382	218,100	218,100	-			
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	624,700	0.95382	595,849		595,849			
7	561.6	Transmission Service Studies	Page 321.90.b		0.95382	-		-			
8	561.7	Generation Interconnection Studies	Page 321.91.b	70,756	0.95382	67,488		67,488			
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b		0.95382	-	-	-			
10	562	Station Expenses	Page 321.93.b	5,917,250	0.95382	5,643,972		5,643,972			
11	563	Overhead Lines Expense	Page 321.94.b	1,509,494	0.95382	1,439,781		1,439,781			
12	564	Underground Lines Expense	Page 321.95.b		0.95382	-		-			
13	565	Transmission of Electricity by Others	Page 321.96.b	-	0.95382	-	-	-			
14	566	Miscellaneous Transmission Expense	Page 321.97.b	427,824	0.95382	408,066	1,886	406,180			
15	567	Rents	Page 321.98.b	15,908,553	0.95382	15,173,844		15,173,844			
16	568	Maintenance Supervision and Engineering	Page 321.101.b	4,011,219	0.95382	3,825,968		3,825,968			
17	569	Maintenance of Structures	Page 321.102.b		0.95382	-		-			
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	60,896	0.95382	58,083		58,083			
19	569.2	Maintenance of Computer Software	Page 321.104.b	72,401	0.95382	69,057		69,057			
20	569.3	Maintenance of Communication Equipment	Page 321.105.b		0.95382	-		-			
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.95382	-		-			
22	570	Maintenance of Station Equipment	Page 321.107.b	3,271,866	0.95382	3,120,761		3,120,761			
23	571	Maintenance of Overhead Lines	Page 321.108.b	34,968,460	0.95382	33,353,501		33,353,501			
24	572	Maintenance of Underground Lines	Page 321.109.b	-	0.95382	-		-			
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	18,351	0.95382	17,504		17,504			
26		Sum of Lines 1 through 25		70,919,302		67,644,016	219,985	67,424,030			

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	1,188,604		1,188,604	0.0806	95,824		95,824
28	921	Office Supplies and Expenses	Page 323.182.b	3,275,550		3,275,550	0.0806	264,071		264,071
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b			-	0.0806	-		-
30	923	Outside Services Employed	Page 323.184.b	107,190,848		107,190,848	0.0806	8,641,591	6,818,947	1,822,644
31	924	Property Insurance	Page 323.185.b	899,408		899,408	0.0806	72,509		72,509
32	925	Injuries and Damages	Page 323.186.b	5,136,576		5,136,576	0.0806	414,104		414,104
33	926	Employee Pensions and Benefits	Page 323.187.b	(15,641,370)		(15,641,370)	0.0806	(1,260,988)		(1,260,988)
34	927	Franchise Requirements	Page 323.188.b			-	0.0806	-		-
35	928	Regulatory Commission Expense	Page 323.189.b	3,135,479		3,135,479	1.0000	3,135,479	3,135,479	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b			-	0.0806	-		-
37	930.1	General Advertising Expenses	Page 323.191.b	530,575		530,575	0.0806	42,774	42,774	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,941,985		2,941,985	0.0806	237,179	327,845	(90,666)
39	931	Rents	Page 323.193.b	1,506,927		1,506,927	0.0806	121,487		121,487
40	935	Maintenance of General Plant	Page 323.196.b	6,899,906		6,899,906	0.0806	556,262	70,590	485,671
41		Sum of Lines 27 through 40		117,064,488	-	117,064,488		12,320,292	10,395,636	1,924,656

Total OpEx (Line 26 + Line 41) \$69,348,687

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.